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**Nicasio School
Board of Trustees**

Agenda Packet

Regular Meeting

5:00 pm

Thursday, February 6, 2025

Packet for:

Elaine Doss, Board President

Mark Burton, Trustee

Matthew Pickett, Trustee

Margie Bonardi, Chief Business Official

Barbara Snekkevik, Superintendent/Principal

Beth Wolf, District Secretary

Public

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, February 6, 2025

5555 Nicasio Valley Road, California

1. Opening Business

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

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

3. Reports

- a. Trustee/Superintendent/Principal Announcement (*Supt. Snekkevik*)
- b. Water System Upgrade Report (*Supt. Snekkevik*)
- c. LCAP Mid-Year Update (*Supt. Snekkevik*)
- d. Nicasio Teachers Association Report by NTA President Kristy Snaith (*Supt. Snekkevik*)

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: December 16, 2024 Annual Organizational Meeting of the Board of Trustees (*Supt. Snekkevik*)
- b. Ratify Warrants Paid: December 2024-January, 2025 (*CBO Bonardi*)
- c. Quarterly Report on Williams Uniform Complaints: Oct.-Dec. 2024 (*Supt. Snekkevik*)
- d. 2023-24 SARC (*Supt. Snekkevik*)
- e. 2024-25 Contract for Business Services with MCOE (*Supt. Snekkevik*)
- f. 2024-25 Contract for Nurse and Psychologist Services with MCOE (*Supt. Snekkevik*)
- g. 2024-25 Comprehensive School Safety Plan Update (*Supt. Snekkevik*)
- h. Year 1 of 3-Year Audit Contract with Stephen Roatch Accountancy Corp. (*CBO Bonardi*)
- i. Nicasio Teachers Association Sunshine Proposal 2024-2025 (*Supt. Snekkevik*)

6. Action

- a. Consider Acceptance of 2023-24 Audit *(CBO Bonardi) Discussion*
- b. Personnel – Consider the hire of one part-time (0.3 FTE) classified position (Custodian) *(Supt. Snekkevik) Discussion/Action*
- c. Consider Revision of Classified Salary Schedule *(CBO Bonardi) Discussion/Action*
- d. Consider 2024-25 Resolution #3 Declaring the District a Protective District *Roll Call Vote (Supt. Snekkevik) Discussion/Action*
- e. Consider Approval of 2025-26 Annual Calendar *(Supt. Snekkevik) Discussion/Action*
- f. First Reading BP/AR 5141.21 Administering Medication and Monitoring Health Condition *(Supt. Snekkevik) Discussion/Action*

7. Correspondence

- a. 2024-25 First Interim Review, John Carroll, Superintendent, Marin County Office of Education, January 15, 2025 *(Supt. Snekkevik)*

8. Conclusion

- a. Agenda items for upcoming Board Agenda
 - Second Interim Budget Review

- b. Adjournment

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

Nicasio School District

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Board of Trustees

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Agenda Item # 3C

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Report: Mid Year Update to 2024-25 Local Control and Accountability Plan

Objective:

To receive an update on all available midyear outcome data related to metrics identified in current LCAP as well as all available midyear expenditures and implementation data on all actions identified in current LCAP.

Background:

Senate Bill 114 added a requirement for districts to present a report on the midyear metrics, expenditures and implementation data identified in the current Local Control and Accountability Plan and Budget Overview for Parents on or before February 28, 2025 at a regularly scheduled meeting of the governing board.

Funding Source/Cost:

NA

Recommendation:

Monitoring Goals, Actions, and Resources for the 2024-25 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2024-25 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

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

Goal 1

Goal Description

Student Achievement- Increase the academic achievement in English Language Arts and Mathematics for all students with a focus on narrowing the achievement gap for English Learners, low-income students and students with disabilities.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	School Accountability Report Card (adopted curricula)	<p>In 2023-24, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5 and Study Sync for grades 6-8), Math (My Math in grades TK-5 and Glencoe Math in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) and Science (Savvas Elevate Science grades TK-5, FOSS grades 6-8) is maintained.</p> <p>Updated Social Studies materials are utilized, including newer copyright editions of History Alive! TCI in grades 6-8 and Studies Weekly in grades K-5.</p>			<p>In 2024-25, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5), Math (My Math in grades TK-5 and Glencoe Math in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) and Science (Savvas Elevate Science grades TK-5, FOSS grades 6-8) is maintained.</p> <p>Updated Social Studies materials are utilized, including newer copyright editions of History Alive! TCI in grades 6-8 and Studies Weekly in grades K-5.</p> <p>Staff is participating in a year-long</p>	<p>By 2026-27 subject-area curricula will be updated and board adopted in accordance with the district's adoption cycle in English-Language Arts, Mathematics, Science and Social Studies.</p> <p>Anticipated adoption dates are as follows:</p> <p>English-Language Arts- review and pilot in 2025-26</p> <p>Mathematics- review and pilot in 2024-25</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		<p>A supplemental phonics curriculum (Wilson's Foundations) was utilized to support early literacy instruction in grades K-2.</p> <p>Mathematics adoption has not yet been considered during 2023-24. The State Board of Education is considering the release of curriculum by 2025.</p>			<p>professional development with Glean Education focused on structured literacy practices. The District is considering options for English Language Arts adoption, with a planned pilot of curriculum in Spring 2025 or Fall 2026.</p> <p>Mathematics adoption has not yet been considered during 2024-25. Staff is participating in a year-long math professional development (Building Thinking Classrooms) and the District is considering options for a planned pilot of curriculum during the 2025-26 school year.</p>	
1.2	Quarterly Report on Williams Uniform Complaints	In 2023-24 zero complaints were recorded.			In 2024-25 zero complaints have been recorded.	Zero complaints will be recorded in Year 1, Year 2 or Year 3.
1.3	Master Schedule (access to broad course of study)	In 2023-24 All students (100%) in grades K-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned content, textbooks, materials, and assessments. Programs and supports offered enabled English			In 2024-25 all students (100%) in grades TK-8 are enrolled in broad courses of study as evidenced by the Master schedule and have access to standards-aligned textbooks, materials, and assessments.	The Master Schedule will demonstrate all students had access to a broad course of student in Year 1, Year 2, and Year 3.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		learners access to the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.				
1.4	Benchmark Assessments/Progress Monitoring	<p>The following results indicate proficiency rates as measured by local, benchmark assessments (STAR Reading, STAR Math) given April 2024:</p> <p>57% of all students tested (grades 3-8) met or exceeded grade level on the STAR Reading assessment. 26% of all students tested nearly met grade level expectation.</p> <p>66% of all students tested (grades 3-8) met or exceeded grade level on the STAR Mathematics assessment. 17% of all students tested nearly met grade level expectation.</p> <p>25% of students designated as English Language Learners (grades 3-8) met or exceeded grade level on the STAR Reading assessment.</p>			<p>The following results indicate proficiency rates as measured by local, benchmark assessments (STAR Reading, STAR Math) given January 2025:</p> <p>55% of all students tested (grades 3-8) met or exceeded grade level on the STAR Reading assessment. 23% of all students tested nearly met grade level expectation.</p> <p>50% of all students tested (grades 3-8) met or exceeded grade level on the STAR Mathematics assessment. 9% of all students tested nearly met grade level expectation.</p> <p>0% of students designated as English Language Learners (grades 3-8) met or exceeded grade level on the STAR Reading assessment.</p>	<p>By 2026-27</p> <p>80% of all students tested (grades 3-8) will meet or exceed grade level on the STAR Reading assessment.</p> <p>80% of all students tested (grades 3-8) will meet or exceed grade level on the STAR Mathematics assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceed grade level on the STAR Reading assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceed grade level on the STAR Mathematics assessment.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		25% students designated as English Language Learners (grades 3-8) met or exceeded grade level on the STAR Mathematics assessment.			0% students designated as English Language Learners (grades 3-8) met or exceeded grade level on the STAR Mathematics assessment.	
1.5	Statewide Assessments (CAASPP)	<p>The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2024:</p> <p>57% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 14% of all students tested nearly met standard.</p> <p>24% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 38% of all students tested nearly met standard.</p> <p>Zero students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p>			No mid-year data to report. Students will take statewide assessments (CAASPP) in May 2025.	<p>By 2026-27</p> <p>70% of all students tested (grades 3-8) will meet or exceed standard on English Language Arts assessment.</p> <p>70% of all students tested (grades 3-8) will meet or exceed standard on Mathematics assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceed standards on English Language Arts assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceed standards on Mathematics assessment.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		Zero students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.				
1.6	English Language Proficiency rates (ELPAC)	<p>The following results indicate proficiency rates on the English Language Proficiency Assessment (ELPAC) given Spring 2024:</p> <ul style="list-style-type: none"> • 0% are beginning to develop English language skills (level 1). • 38% have somewhat developed English language skills (level 2) • 50% have moderately developed English language skills (level 3) • 13% have well developed English language skills (level 4). <p>Based on these</p>			<p>No mid-year data to report. Students will take the Summative ELPAC in February/March 2025.</p> <p>Based on 2024 results, one student was reclassified as Fluent English Proficient (September 2024).</p>	<p>All students designated as English Learners will be administered the ELPAC assessment in Year 1, Year 2 and Year 3.</p> <p>85% of EL students will demonstrate appropriate annual growth, including an increase in overall proficiency level and reclassification as appropriate.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		<p>results, one student will be reclassified as Fluent English Proficient in August 2024.</p> <p>50% of students tested demonstrated annual growth by one level or more.</p> <p>During the 2023-24 school year, a total of 8 students (22%) were identified as English Learners in grades K-7.</p>				
1.7	English Learner reclassification rate	<p>In 2023-24, 1 student (10%) has been reclassified as Fluent English Proficient.</p> <p>In 2023-24, 7 students in grades 6-8 had been categorized as English Learners when entering Kindergarten. 4 students (57%) had been reclassified as Fluent English Proficient before the completion of 6th grade.</p>			During 2024-25, one student (grade 7) has been reclassified as Fluent English Proficient (September 2024).	By 2026-27, 90% of English Learners in grades 6-8 will be reclassified as Fluent English Proficient before the completion of 6th grade.
1.8	Progress Reports for students with disabilities	In 2023-24 students with disabilities continue to receive special education services and make adequate progress on goals as reported on Individualized Education Plan progress reports.			In 2024-25 students with disabilities continue to receive special education services and make adequate progress on goals as reported on Individualized Education Plan progress reports.	By 2026-27, 100% of students with disabilities receiving special education services will make adequate yearly progress on goals as reported on Individualized

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		Goals are monitored and updated as appropriate by special education staff through the IEP process.			Goals are monitored and updated as appropriate by special education staff through the IEP process.	Education Plan progress reports.
1.9	School Accountability Report Card (Teacher Credentials; Teacher Misassignments; Highly Qualified Teachers)	In 2023-24 all students received instruction from highly qualified teachers, 100% of whom will be appropriately assigned and credentialed.			In 2024-25 all students receive instruction from highly qualified teachers, 100% of whom are appropriately assigned and credentialed.	100% of classroom teachers will be appropriately assigned and credentialed in Year 1, Year 2 and Year 3.
1.10	Credential Monitoring Report	In 2023-24 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.			In 2024-25 all teachers are appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching.	All teachers will be appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching in Year 1, Year 2 and Year 3.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Textbooks and Materials All students will have access to current standards-aligned instructional materials, including district-adopted textbooks and supplemental materials.	No	Partially Implemented	All students have access to current standards-aligned instructional materials. However, the District will consider updated adoptions for English Language Arts (Spring 2025) and Math (2025-26 school year).		\$33,153.00	\$19,634.12
1.2	Student assessments Utilize benchmark assessments in all grades (STAR reading and STAR math in grades 2-8; Fountas and Pinnell in grades K-1; STAR phonics in grades K-3) to evaluate	Yes	Fully Implemented			\$10,960.00	\$385.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	level of proficiency in reading and math and determine individual learning needs for targeted intervention. Implement a Student Study Team to discuss and monitor progress of at-risk students and provide intervention, which will enable English Learners to access grade-level content standards and English language development standards for the purposes of gaining academic content knowledge and English language proficiency.						
1.3	Placement for students with disabilities Place students with disabilities in appropriate instructional programs reflecting the least restrictive environment and provide specialized services in accordance with Individualized Education Plan (IEP). Monitor special education placement and services through IEP progress reports and annual IEP review to ensure students are making adequate yearly progress toward IEP goals.	No	Fully Implemented	Students with disabilities continue to receive special education services and make adequate progress on goals as reported on Individualized Education Plan progress reports. Goals are monitored and updated as appropriate by special education staff through the IEP process.		\$225,281.00	\$15,379.00
1.4	Targeted Academic Support and English Language Development Maintain targeted and differentiated instruction, including English language development, that provides additional instructional	Yes	Fully Implemented	Targeted and differentiated instruction that provides additional instructional support by qualified staff is provided, with an emphasis on low-		\$27,494.00	\$12,601.86

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	support by qualified staff for students with an emphasis on low-income students and English Learners. Provide access to high-quality, systematic phonics curriculum for students in grades TK-2. Monitor progress of at-risk students and provide intervention (Tier 1, Tier 2). Supports offered will enable English learners access to the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.			income students and English Learners. Access to high-quality systematic phonics curriculum for students in TK-2 is being implemented. Access to an intervention specialist for at-risk students has been implemented.			
1.5	<p>Attract and retain highly-qualified staff Review Credential Monitoring Report provided by Marin County Office of Education. Communicate with teachers as needed to ensure that all credentials are current. Ensure all teachers have appropriate credential to instruct English Learners.</p> <p>Maintain current configuration for school administration: .80 FTE principal; .80 FTE office manager; 8 hours/month superintendent; .40 FTE chief business official; .10 FTE accounting assistant;</p> <p>Maintain office phone & internet communications and student information systems (SIS).</p>	No	Fully Implemented	School is appropriately staffed.		\$334,190.00	\$127,618.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.6	Professional development Make professional development opportunities available to all teachers and staff through on-site and off-site trainings and workshops as needed, with a focus on increasing achievement for English Learners and low-income students. For certificated teachers, three in-service professional development days will be included in the annual school calendar. In addition, certificated teachers will meet weekly for one hour within their instructional day (PLC meeting) with a focus on professional growth.	Yes	Partially Implemented	Two on-site PD days have occurred (8/20/24 and 11/1/24) with a focus on structured literacy provided by Glean Education. A third PD day will occur on 3/10/25 and will continue the work on structured literacy. Throughout the school year individual coaching with certificated teachers provided by a literacy specialist (Glean Education) has occurred monthly during PLC time, with a focus on building literacy skills and increasing achievement for English Learners and low-income students.		\$23,119.00	\$14,218.00
1.7	Classroom configuration Support multi-grade classrooms with 3.0 FTE teachers. Each of the three homeroom teachers (3.0 FTE) will support multiple grade levels. A part-time classroom aide will provide additional support as need to designated student groups.	No	Fully Implemented	Classroom configurations have been maintained.		\$351,449.00	\$159,061.00
1.8	Enrollment Update and maintain enrollment projections. Outreach to parents, community members, local newspaper and local preschools to identify potential incoming students. Review the interdistrict transfer policy and determine the future of	No	Partially Implemented	The identification of potential incoming students is on-going. Outreach to preschools will happen Spring 2025. Interdistrict requests will be accepted beginning February 3, 2025.		\$1,500.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	renewal requests as well as new requests with the intent of serving the best interest of students and the Nicasio School District community						
1.9	Broad course of study Enhance student learning by providing a broad course of study beyond state required subject areas and offer enrichment programs to students in grades TK-8 (Music, Art, Movement and PE).	No	Fully Implemented	Students in grades TK-8 are offered enrichment programs (visual arts, music, movement and PE).		\$30,877.00	\$14,809.00
1.10	Technology Maintain district technology infrastructure and hardware. Support technology software and web-based curricular platforms. Maintain Student Information System (SIS).	No	Fully Implemented	District technology is current and replaced as needed.		\$43,151.00	\$16,332.00

Goal 2

Goal Description

Student Wellness and Safety- Increase student connectedness and social-emotional health while ensuring facilities are up-to-date, functional and safe.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	School attendance rates	In 2023-24 (as of 5/22/2024) school records indicate a 93% attendance rate.			As of 12/31/2024 school records indicate a 94% attendance rate.	By 2026-27 school records will indicate a 96% or higher attendance rate.
2.2	Chronic absenteeism rates	In 2023-24 (as of 5/22/2024) local school records indicate an 22% chronic absenteeism rate.			As of 12/31/2024 local school records indicate an 14% chronic absenteeism rate.	By 2026-27, school records will indicate a 12% or lower chronic absenteeism rate.
2.3	Pupil suspension/expulsion rates	In 2023-24 there were zero (0) suspensions and expulsions.			As of 12/31/24 there are zero suspensions and expulsions.	By 2026-27 there will be zero suspensions or expulsions
2.4	Annual student survey results	Results from the annual school survey (February 2024) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 100% of students responded "most/all of the time. The school was rated as safe by students.			Annual student survey will be administered February 2025.	By 2026-27, student survey results will indicate a positive perception of classroom and school climate. At least 90% of respondents will respond "most/all of the time" to the following statements: <ul style="list-style-type: none"> • "I feel happy to be at this school" • "I feel safe in my school"

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		When asked "I feel safe in my school", 92% of students responded "most/all of the time" and 8% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 83% of students responded "very true" and 17% of students responded "somewhat true".				<ul style="list-style-type: none"> "At my school, there is a teacher or some other adult who really cares about me"
2.5	Annual Facilities Inspection Report	The site maintained "exemplary" status on the Facility Inspection Tool (FIT) (completed January 2024).			The site maintained "exemplary" status on the Facility Inspection Tool (FIT) (completed January 2025).	By 2026-27, records will indicate the site maintained a "good" or "exemplary" status on the Facility Inspection Tool (FIT) in Year 1, Year 2 and Year 3
2.6	Middle school dropout rates	In 2023-24 the middle school dropout rate was zero (0).			As of 12/31/24 the middle school dropout rate is zero.	By 2026-27 the district will maintain a middle school dropout rate of zero (0).

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Social-emotional learning Implement a school- wide social emotional learning program to support student interaction and enhance student engagement.	No	Fully Implemented	Use of school-wide social emotional curriculum (Toolbox Project) is in full implementation, including weekly lessons provided to all classes by qualified staff.		\$2,623.00	\$2006.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.2	Counseling services Provide individual/small group counseling services to identified students by the Student Success Team (SST)	No	Fully Implemented	Counseling services are provided to identified students.		\$4,377.00	\$0
2.3	Facilities inspection Conduct an annual facilities inspection in December/January and complete related report; use data collected to prepare the section for facilities on the School Accountability Report Card (SARC). Maintain membership in Marin Schools Insurance Authority JPA.	No	Fully Implemented	FIT completed January 2025. The site maintained "exemplary" status.		\$24,084.00	\$11289
2.4	Custodial services and work order system Maintain district facilities, including custodial services and appropriate communication systems between administration and custodian for work order requests from teachers and staff.	No	Fully Implemented	Custodial services are provided, including efficient communication of needs among staff.		\$106,798.00	\$49,379
2.5	Deferred maintenance Maintain and monitor a deferred maintenance schedule.	No	Partially Implemented	Administrative team continues to address deferred maintenance. Schedule will be updated (Spring 2025).			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.6	Water system Maintain existing potable water system. Continue to pursue viable options for long-term potable water system and availability of potable water.	No	Planned	Administrative team continues to work with the state to upgrade the school's water system. Project financing was approved (October 2024) with anticipated construction in Summer 2025.		\$17,250.00	\$62,5733
2.7	Risk management Review facility risk management report provided by Keenan Insurance to identify and implement corrective action when necessary.	No	Partially Implemented	Property & Liability Inspection completed September 2024. Corrective actions have been initiated.			
2.8	Emergency preparedness and communication systems Maintenance of emergency preparedness training and supplies. Annual adoption of Comprehensive School Safety Plan. Maintain emergency communication systems (School Messenger, MERA radio).	No	Fully Implemented	Emergency communication systems have been implemented and tested, including the use of upgraded school website and app (replacing School Messenger).		\$2,500.00	\$3638
2.9	Universal meals program Provide school breakfasts and lunches to students	No	Fully Implemented	Daily breakfast and lunch is provided to any student by request.		\$24,895.00	\$10,184
2.10	Expanded Learning Opportunities Program Provide scholarships in compliance with the District's Expanded		Partially Implemented	The District's ELOP Plan has been implemented in 2024-25 school year. Scholarships have been		\$35,305.00	\$10,939.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>Learning Opportunities Program (ELOP) Plan, which allows English Learners and low income students to attend after school and intersession programs offered by local community organizations that provide both academic and enrichment opportunities. Provide administrative oversight and coordination between Nicasio School District and local community organizations.</p>			<p>offered and/or provided to identified students. Daily transportation to San Geronimo Valley Community Center is provided. Due to limited resources, transportation is not provided back to Nicasio School at the end of the program day. The District will provide mileage reimbursement to identified families for days of participation in ELOP activities. The District will also provide mileage reimbursement to identified families for days of participation during intersession ELOP offerings (Spring Break 2025, Summer 2025).</p>			

Goal 3

Goal Description
Family and Community Engagement- Ensure all families are active participants in the school community

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	Annual Parent Survey	Results from our annual parent survey (February 2024) were recorded from 21 households (out of 26 households total). Of this year's 21 respondents, 6 (29%) were from Spanish-speaking households. 100% of all respondents agree that "the school keeps me well-informed about school activities" and 100% of all respondents "feel welcome to participate at school.			Annual Parent Survey will be administered February 2025.	Response rate will be 90% or higher of all families and 80% or higher of Spanish-speaking families. 95% of respondents will agree "the school keeps me well-informed about school activities." 95% of respondents will "feel welcome to participate at school."
3.2	Attendance at school events	During 2023-24 attendance at school-sponsored events were as follows: Back to School Night- 77% (September 7, 2023) Winter Holiday Show- 100% (November 16, 2023) Parent-Teacher Conferences- 88% (December 2023)			During 2024-25 attendance at school-sponsored events were as follows: Back to School Night- 74% (September 5, 2024) Parent-Teacher Conferences- 100% (December 2024) Winter Holiday Show- 100% (December 12, 2024)	Family attendance rates at school-sponsored events (Back to School Night, Parent Teacher Conferences, Performances, Open House) will be 85% or higher.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		Open House- 100% (April 2024) Movement Spring Performance- 96% (May 2024)			Open House will occur April 3, 2025 and the Spring Performance will occur May 23, 2025.	
3.3	Representation of all pupil groups in parent advisory committee (English Learner, low-income, students with disabilities)	In 2023-24 the parent advisory committee included parents of English Learner, low-income and students with disabilities.			The parent advisory committee will meet Spring 2025.	All parent advisory committees will include parents of English Learner, low-income and students with disabilities in Year 1, Year 2 and Year 3.
3.4	Access to interpretation/translation services	All communications from school/classroom to home are translated into Spanish. Translation services were available for 100% of school events and parent-teacher conferences. Results from our annual parent survey (February 2024) were recorded from 21 households (out of 26 households total). Of this year's 21 respondents, 3 (29%) were from Spanish-speaking households. 100% of all respondents agree that "the school keeps me well-informed about school activities" and 100% of all respondents "feel welcome to participate at school."			All communications from school/classroom to home are translated into Spanish. Translation services were available for 100% of school events and parent-teacher conferences.	100% of communications from school/classroom to home will be translated into Spanish. Translation services will be available for 100% of school events and parent-teacher conferences. On the annual parent survey, 95% of Spanish-speaking respondents will agree "the school keeps me well-informed about school activities." 95% of Spanish-speaking respondents will "feel welcome to participate at school."

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	School to home communication Ensure regular, consistent and clear communication between school and the home for both English-speaking and Spanish-speaking households, including opportunities for parent/family education.	No	Fully Implemented	Regular communication is provided between school and home for English-speaking and Spanish-speaking households.	Cougar Tracks, staff emails, updated school website/app		
3.2	Communication preferences Through a Back-to-School questionnaire and an annual parent survey, identify the preferred communication methods of each parent/guardian.	No	Partially Implemented	Preferred communication methods were determined (August 2024). The annual parent survey will be completed in February 2025.			
3.3	Parent liaison and translation services Employ a part-time English/Spanish translator to serve as school-to-home communicator (oral and written) and parent liaison. Spanish translation services will be provided to 100% of Spanish-speaking households, both orally and in writing. Student reports, student records, school documents and forms, and school news will be provided in both English and Spanish languages.	No	Fully Implemented	Spanish translations services are provided to 100% of Spanish-speaking families both orally and in writing by our Parent/Family Liaison.		\$8,955.00	\$3,400.00
3.4	School board operations and communications	No	Fully Implemented	Board agenda and minutes have been		\$21,125.00	\$14,595.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Ensure efficient operations of the Nicasio School Board, including regular, consistent and clear communication between the school board and home by sharing the board agenda and approved minutes on a monthly basis in the Parent Portal or other routine school-to-home communication system.			posted consistently on school website. The agenda is translated into Spanish and shared prior to regular and special meetings. Approved minutes are available in Spanish by request.			
3.5	Upgrade and maintain school website Upgrade and maintain school website in both English/Spanish to communicate academic and enrichment opportunities, facilitate family involvement and increase volunteerism for campus events and activities throughout the school year.	No	Fully Implemented	The District website has been successfully upgraded, including a new Nicasio School District app.			\$8,300.00

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds	838,383	46,057
LCFF Supplemental/Concentration Grants	839,242	47,794

Nicasio School District

Since 1862

Agenda Item # 5a

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

MINUTES

Annual Organizational Meeting of the Nicasio School District Board of Trustees

Wednesday, December 16, 2024 5pm

Nicasio School, 5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 5:01 pm by Elaine Doss – Board President
- b. Roll Call: **Trustees Elaine Doss, Mark Burton, Daniel Ager and incoming Trustee Matthew Pickett Also in Attendance Superintendent/Principal Barbara Snekkevik and District Secretary Beth Wolf**
- c. Patriotic Moment: The infamous sign on the Statue of Liberty, “Give me your tired, your poor, your huddled masses yearning to be free” says to the world that the United States will take in all your immigrants, more than 20 million between 1880 and 1920.

2. Approval and Adoption of Open Session Agenda

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

3. Reports

- a. Trustee/Superintendent/Principal Announcements
Legal Forum on Rights of Immigrant Youth and Families at MCOE attended by Barbara and Judith. Provided guidance and advice for school staff. Proposed resolution for County School Boards to restate policy to serve all students regardless of status. Teacher/Parent conferences 100% attended or scheduled a make-up. Spanish liaison attended all conferences and Middle School students also attended to give input on their conferences. Custodian Tony Baca retires Dec 31. Still seeking replacement. Our new app is live which will facilitate communication particularly for those with cell phones rather than computers. **Events:** Nicasio Fair and Flea, December 8; Field Trip to the Exploratorium (grades 6/7/8), December 10; Winter Holiday Performance, *Nutcasio*, December 12; Professional Development and Individual Coaching, December 11 with Jessica Hamman of Glean Education (literacy specialist); Fire alarm system inspection December 5; Spirit Pajama Day and All-school waffle breakfast, December 20
- b. Water System Upgrade Report
There was nothing to report

4. Governance

- a. Oath of Office for Incoming Trustee Matthew Pickett
 - i. Oath of Office was administered to Trustee Matthew Pickett by Marin County Superintendent of Schools John Carroll

- b. Annual Organizational Meeting of the Board of Trustees in Accordance with Ed. Code #35143
 - i. Election of Officers to the Board of Trustees
 - 1. President
 - 2. Clerk
 - 3. Designation of Trustee Representative to the Marin County School Board Association

Action: M/S Burton/Pickett to approve the election of trustee roles as follows: Elaine Doss, President; Mark Burton, Clerk; Matthew Pickett, MSCBA Representative **Vote: 3/0** Ayes: Burton, Doss, Pickett; Noes: None

- ii. Establish Regular Board of Trustees Meeting Schedule

Action: M/S Burton/Pickett to maintain the current Board of Trustees Meeting Schedule i.e. first Thursday of the month at 5pm unless otherwise noted. **Vote: 3/0** Ayes: Burton, Doss, Pickett

5. Public Comment

There were no public comments

6. Consent Agenda

- a. Approval of Minutes: November 7, 2024 Regular Meeting of the Board of Trustees
- b. Ratify Warrants Paid: November, 2024

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

7. Action

- a. 2024-25 First Interim Report *Discussion/Action* CBO Bonardi – First official report to State after June budget adoption. Adopted budget amounts date back to April/May 2024 assumptions. First Interim revisions are actuals aligned with current year allocations/expenditures. No new State revenue was received. Property tax revenue reduced by 3% due to property donation to a non-profit entity. Prior year's average increase assumed at 3.5%; current year increase is .5%. Increased expenditures include salary adjustments for step and column based on revised personnel contracts. Supply costs are down overall. Service contracts increased to include the new Marin Heals grant for garden restoration, Cal Hope Grant for BACR counseling. Final cost of the service evaluation unknown. Special Ed is the area we are the most unsure of until January's revised excess cost is released. We anticipate it should go down significantly so we are currently over budgeted. Custodial change will bring down classified salaries because retiring staffer was at top of salary schedule - a possible savings of \$15-20k. The office furnace replacement was paid from deferred maintenance funds. Attached chart shows the changes in each category. State revenue carry-over from last year continues to be spent. Restricted grants with carry-over need to be spent before specific end dates. Whatever is not spent at the end of 2026 will be returned to State. \$750,865 balance. \$85K restricted reserve. The District reserves may be an important element for the execution of the Nicasio District State Water Project Grant. Negotiations for the current year 2024-25 have not been settled. Second interim will be a much more critical period. Potentially expensive staff review process (not sure final cost) and expenses associated with the afterschool program and the food service program are still unknown.

- b. Consider Capacities for Interdistrict Attendance into Nicasio School District for 2025-26
Discussion/Action Maintain current capacities for Interdistrict Transfer attendance
- c. Board Policy/Administrative Regulation 5125.1 – Release of Directory Information *New*: First Reading/Final Reading/Board Adoption
- d. Board Policy/Administrative Regulation 5111 – Admission *Revision*: First Reading/Final Reading/Board Adoption
- e. Board Policy/Administrative Regulation 5111.1 – District Residency *Revision*: First Reading/Final Reading/Board Adoption
- f. Board Policy/Administrative Regulation 5131.2 – Bullying *Revision*: First Reading/Final Reading/Board Adoption
Discussion: After the first reading the Board agreed to adopt Board Policies c-f (above)
Action: M/S Burton/Pickett move to approve Action Items a – f (above) **Vote: 3/0** Ayes: Burton, Pickett and Doss; Noes: None

8. Conclusion

- a. Agenda items for upcoming Board Agenda
 - Comprehensive School Safety Plan
 - 2023-24 SAARC
 - 2025-26 Annual School Calendar
 - Mid-year LCAP Update
- b. Adjournment
Action: M/S Burton/Pickett to adjourn the meeting at 6: 00 pm **Vote: 3/0** Ayes: Burton, Doss, Pickett; Noes: None

Respectfully Submitted,
Beth Wolf

Unadopted Adopted

Mark Burton, Board Clerk

Nicasio School District

Agenda Item # 5b

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Margie Bonardi, CBO
Date: February 6, 2025
Re: Monthly Warrant Approval

Objective: To Approve Monthly Warrants

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

Funding Source/Cost: All Funding Sources - \$ 119,371.54

Current Year: January 2025

Batches: 0019-0022

Recommendation: Staff recommends approval of warrants.

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 12/18/2024

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0019 DECEMBER BATCH 2
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE LN	FD RESC Y	OBJT	SO GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20404057	001569/		ABILITYUSA													
			PO-250148	1.	01-0000-0-5849	00-0000-7400-000-000-000							A087199			3,445.00
																\$3,445.00
20404058	001341/		COMMON SENSE BUSINESS SOLUTION													
			PO-250011	1.	01-0000-0-5840	00-0000-2700-000-000-050							INV #93268			31.84
				2.	01-0000-0-5840	00-1110-1010-000-000-050							INV #93268			74.28
																\$106.12
20404059	001351/		EDJOIN													
			PO-250013	1.	01-0000-0-5803	00-0000-7100-000-000-000							INV #243808			800.00
																\$800.00
20404060	001204/		EVERON LLC													
			PO-250002	1.	01-0000-0-5620	00-0000-8500-000-000-000							INV #157135095			151.02
																\$151.02
20404061	000807/		JERRY & DON'S PUMP & WELL													
			PO-250018	1.	01-0000-0-5535	00-0000-8200-000-000-000							INV #0173347-IN			1,220.11
																\$1,220.11
20404062	001529/		MCPHAIL FUEL COMPANY													
			PO-250003	1.	01-0000-0-5505	00-0000-8200-000-000-000							INV #U0132335			1,827.95
																\$1,827.95
20404063	000007/		ODP BUSINESS SOLUTIONS LLC													
			PO-250144	1.	01-0000-0-4300	00-0000-8200-000-000-000							INV #394308682001			137.65
				1.	01-0000-0-4300	00-0000-8200-000-000-000							INV #394307541001			342.15
				1.	01-0000-0-4300	00-0000-8200-000-000-000							INV #394308680001			310.18
			PO-250147	1.	01-1100-0-4300	00-1110-1010-000-012-000							INV #396808539001			30.71
				1.	01-1100-0-4300	00-1110-1010-000-012-000							INV #396807427001			265.21
																\$1,085.90
20404064	000050/		POINT REYES LIGHT INC.													
			PO-250029	1.	01-0000-0-5803	00-0000-7100-000-000-000							INV #73721			104.00

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0019 DECEMBER BATCH 2
FUND : 01 GENERAL FUND

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

WARRANT TOTAL						\$104.00
20404065	000021/	RECOLOGY SONOMA MARIN				
	PO-250031	1. 01-0000-0-5550.00-0000-8200-000-000-000	INV #48521769 NOVEMBER			408.97
		WARRANT TOTAL				\$408.97
20404066	001443/	SECURLY INC.				
	PO-250143	1. 01-5830-0-5840.00-1110-2495-000-000-000	INV #136567			2,325.75
		WARRANT TOTAL				\$2,325.75
20404067	001509/	SGVCC				
	PO-250033	1. 01-2600-0-5840.00-1514-1010-000-000-000	SHUTTLE NOV 2-NOV 22			700.00
		1. 01-2600-0-5840.00-1514-1010-000-000-000	ZOILA'S NOV 2024 TUITION			150.00
		1. 01-2600-0-5840.00-1514-1010-000-000-000	SHUTTLE SEP 28- NOV 1			1,150.00
		1. 01-2600-0-5840.00-1514-1010-000-000-000	ZOILA'S OCT 2024 TUITION			200.00
		WARRANT TOTAL				\$2,200.00
20404068	001418/	BARBARA SNEKKEVIK				
	PV-250051	01-1100-0-4300.00-0000-2700-000-000-000	SNEKKEVIK REIMB NOV-DEC 2024			120.13
		WARRANT TOTAL				\$120.13
20404069	000600/	SONOMA COUNTY OFFICE OF ED				
	PO-250034	1. 01-0000-0-5829.00-0000-7100-000-000-000	INV25-00240			665.70
		2. 01-6500-0-5829.00-5001-7100-000-000-000	INV25-00240			332.85
		WARRANT TOTAL				\$998.55
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	13	TOTAL AMOUNT OF CHECKS:		\$14,793.50*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	13	TOTAL AMOUNT:		\$14,793.50*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0019 DECEMBER BATCH 2
 FUND : 14 DEFERRED MAINTENANCE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20404070	001422/	AAERO HEATING & SHEET METAL IN				
	PO-250149	1. 14-0000-0-5620.00-0000-8100-000-000-000	INV #8435			9,936.00
		WARRANT TOTAL				\$9,936.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:		\$9,936.00*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	1	TOTAL AMOUNT:		\$9,936.00*
*** BATCH TOTALS	***	TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:		\$24,729.50*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	14	TOTAL AMOUNT:		\$24,729.50*
*** DISTRICT TOTALS	***	TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:		\$24,729.50*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	14	TOTAL AMOUNT:		\$24,729.50*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0020 DECEMBER BATCH 3
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20404532	001570/	ACME ENGINEERING INC.				
		PO-250150	1. 01-9330-0-5817.00-0000-8100-000-000-000		INV #4997	53,694.26
			WARRANT TOTAL			\$53,694.26
20404533	001564/	CHRISTIN ANDERSON				
		PV-250055	01-9325-0-4300.00-1110-1010-000-000-000		ANDERSON COOKING SUPPLIES DEC	119.76
			WARRANT TOTAL			\$119.76
20404534	001538/	KELI E HONSBERGER				
		PV-250052	01-0000-0-5230.00-0000-3700-000-000-000		MEAL TRANSPORT REIMB DEC 2024	97.55
			WARRANT TOTAL			\$97.55
20404535	001272/	RAUL SALDANA				
		PO-250032	1. 01-0000-0-5840.00-0000-8100-000-000-000		MARIN RESRC REC REIMB DEC	221.00
			1. 01-0000-0-5840.00-0000-8100-000-000-000		GROUNDS MAINT DECEMBER	425.00
			WARRANT TOTAL			\$646.00
20404536	001260/	SILYCO				
		PO-250037	1. 01-1400-0-5849.00-1110-1010-000-000-000		IT SUPPORT DECEMBER	225.00
			2. 01-5830-0-5849.00-0000-2700-000-000-000		IT SUPPORT DECEMBER	102.50
			3. 01-5830-0-5849.00-1110-2495-000-000-000		IT SUPPORT DECEMBER	572.50
			4. 01-9040-0-5849.00-1110-1010-000-000-000		IT SUPPORT DECEMBER	100.00
			WARRANT TOTAL			\$1,000.00
20404537	001426/	KRISTY M SNAITH				
		PV-250057	01-9315-0-5819.00-1110-1010-000-000-000		SNAITH REIMB SUPPLIES/TRIP DEC	113.50
			WARRANT TOTAL			\$113.50
20404538	001418/	BARBARA SNEKKEVIK				
		PV-250053	01-0000-0-5230.00-0000-3700-000-000-000		MEAL TRANSPORT REIMB DEC 2024	36.58
		PV-250058	01-1100-0-4300.00-0000-2700-000-000-000		SNEKKEVIK SUPPLIES REIMB DEC	70.62
			WARRANT TOTAL			\$107.20
20404539	001185/	STEPHEN ROATCH ACCOUNTANCY COR				
		PO-250038	1. 01-0000-0-5809.00-0000-7191-000-000-000		FY23-24 Progress Bill #2	10,480.00

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0020 DECEMBER BATCH 3
 FUND : 01 GENERAL FUND

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

WARRANT TOTAL						\$10,480.00
20404540	001539/	ELIZABETH (BETH) WOLF				
	PV-250054	01-0000-0-5230.00-0000-3700-000-000-000	MEAL TRANSPORT REIMB DEC 2024			36.58
WARRANT TOTAL						\$36.58
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:		\$66,294.85*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	9	TOTAL AMOUNT:		\$66,294.85*
*** BATCH	TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:		\$66,294.85*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	9	TOTAL AMOUNT:		\$66,294.85*
*** DISTRICT	TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:		\$66,294.85*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	9	TOTAL AMOUNT:		\$66,294.85*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0021 JANUARY BATCH 1
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20406146	000568/	AT&T				
		PO-250004	1. 01-0000-0-5970.00-0000-2700-000-000-000	INV #22750362	DECEMBER	133.66
			WARRANT TOTAL			\$133.66
20406147	001416/	MARGIE BONARDI				
		FV-250059	01-0000-0-4300.00-0000-7300-000-000-000	CBO SUPPLIES REIMB	DEC 2024	74.79
			WARRANT TOTAL			\$74.79
20406148	001567/	GLEAN EDUCATION LLC				
		PO-250145	1. 01-0000-0-5240.00-1110-1010-000-150-000	INV #1219		5,000.00
			WARRANT TOTAL			\$5,000.00
20406149	001461/	GREAT AMERICA FINANCIAL SVCS.				
		PO-250015	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #37872477		91.37
			1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #38099013		120.88
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #37872477		82.91
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #38099013		109.70
			WARRANT TOTAL			\$404.86
20406150	001523/	INFINITY COMMUNICATIONS & CONS				
		PO-250007	1. 01-5830-0-5940.00-0000-2700-000-000-000	INV #18480		125.00
			WARRANT TOTAL			\$125.00
20406151	000807/	JERRY & DON'S PUMP & WELL				
		PO-250018	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV #0173804-IN		2,811.20
			WARRANT TOTAL			\$2,811.20
20406152	000012/	P G & E				
		PO-250028	1. 01-0000-0-5510.00-0000-8200-000-000-000	INV #8516765363-4	DEC	1,669.82
			1. 01-0000-0-5510.00-0000-8200-000-000-000	INV #4964672870-6	DEC	292.52
			WARRANT TOTAL			\$1,962.34
20406153	001505/	READYREFRESH				
		PO-250030	1. 01-0000-0-4315.00-0000-8200-000-000-000	INV #04L6703289400		159.60
			1. 01-0000-0-4315.00-0000-8200-000-000-000	INV #14L6703289400		20.00

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0021 JANUARY BATCH 1
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
		1. 01-0000-0-4315.00-0000-8200-000-000-000	INV #04K6703289400			159.60
		WARRANT TOTAL				\$339.20
20406154	001272/	RAUL SALDANA				
	PO-250032	1. 01-0000-0-5840.00-0000-8100-000-000-000	GROUNDS MAINT JANUARY			425.00
		WARRANT TOTAL				\$425.00
20406155	001509/	SGVCC				
	PO-250033	1. 01-2600-0-5840.00-1514-1010-000-000-000	SHUTTLE DEC 2-19			600.00
		1. 01-2600-0-5840.00-1514-1010-000-000-000	ZOILA'S DEC 2024 TUITION			150.00
		WARRANT TOTAL				\$750.00
20406156	001260/	SILYCO				
	PO-250037	1. 01-1400-0-5849.00-1110-1010-000-000-000	IT SUPPORT JANUARY			225.00
		2. 01-5830-0-5849.00-0000-2700-000-000-000	IT SUPPORT JANUARY			102.50
		3. 01-5830-0-5849.00-1110-2495-000-000-000	IT SUPPORT JANUARY			572.50
		4. 01-9040-0-5849.00-1110-1010-000-000-000	IT SUPPORT JANUARY			100.00
		WARRANT TOTAL				\$1,000.00
20406157	001425/	SWRCB ACCOUNTING OFFICE				
	PO-250039	1. 01-0000-0-5840.00-0000-8200-000-000-000	SM-1048919			862.00
		WARRANT TOTAL				\$862.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:		\$13,888.05*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	12	TOTAL AMOUNT:		\$13,888.05*
***	BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:		\$13,888.05*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	12	TOTAL AMOUNT:		\$13,888.05*
***	DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:		\$13,888.05*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	12	TOTAL AMOUNT:		\$13,888.05*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0022 JANUARY BATCH 2
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION		
20407476	000568/	AT&T													
		PO-250004	1.	01-0000-0-5970.00-0000-2700-000-000-000									INV #22896117 JANUARY	130.31	
													WARRANT TOTAL	\$130.31	
20407477	001341/	COMMON SENSE BUSINESS SOLUTION													
		PO-250011	1.	01-0000-0-5840.00-0000-2700-000-000-050									INV #94768	19.96	
			2.	01-0000-0-5840.00-1110-1010-000-000-050									INV #94768	46.58	
													WARRANT TOTAL	\$66.54	
20407478	001461/	GREAT AMERICA FINANCIAL SVCS.													
		PO-250015	1.	01-0000-0-5840.00-0000-2700-000-000-050									INV #38321879	106.12	
			2.	01-0000-0-5840.00-1110-1010-000-000-050									INV #38321879	96.31	
													WARRANT TOTAL	\$202.43	
20407479	001149/	MARIN COUNTY OFFICE OF ED													
		FV-250063		01-0000-0-9526.00-0000-0000-000-000-000									#250174 KLEIN, E HEALTH JAN	1,049.00	
				01-0000-0-9526.00-0000-0000-000-000-000									#250174 WOLF, E HEALTH JAN	1,049.00	
				01-0000-0-9529.00-0000-0000-000-000-000									#250174 KLEIN, E VISION JAN	19.67	
				01-0000-0-9529.00-0000-0000-000-000-000									#250174 WOLF, E VISION JAN	17.40	
				01-0000-0-9529.00-0000-0000-000-000-000									#250174 YOUNG, M VISION JAN	19.67	
													WARRANT TOTAL	\$2,154.74	
20407480	000276/	MARIN SCHOOLS INSURANCE													
		FV-250061		01-0000-0-9528.00-0000-0000-000-000-000									H&W KLEIN, E DENTAL DEC 2024	130.24	
				01-0000-0-9528.00-0000-0000-000-000-000									H&W WOLF, E DENTAL DEC 2024	130.24	
				01-0000-0-9528.00-0000-0000-000-000-000									H&W YOUNG, M DENTAL DEC 2024	130.24	
		FV-250062		01-0000-0-9528.00-0000-0000-000-000-000									H&W KLEIN, E DENTAL JAN 2025	130.24	
				01-0000-0-9528.00-0000-0000-000-000-000									H&W WOLF, E DENTAL JAN 2025	130.24	
				01-0000-0-9528.00-0000-0000-000-000-000									H&W YOUNG, M DENTAL JAN 2025	130.24	
													WARRANT TOTAL	\$781.44	

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0022 JANUARY BATCH 2
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20407481	001529/	MCPHAIL FUEL COMPANY				
	PO-250003	1. 01-0000-0-5505.00-0000-8200-000-000-000	INV #U0132796			2,080.90
		WARRANT TOTAL				\$2,080.90
20407482	000007/	ODP BUSINESS SOLUTIONS LLC				
	PO-250151	1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #403441366001			433.57
		WARRANT TOTAL				\$433.57
20407483	000012/	P G & E				
	PO-250028	1. 01-0000-0-5510.00-0000-8200-000-000-000	INV #8516765363-4 JAN			1,582.34
		1. 01-0000-0-5510.00-0000-8200-000-000-000	INV #4964672870-6 JAN			192.25
		WARRANT TOTAL				\$1,774.59
20407484	000021/	RECOLOGY SONOMA MARIN				
	PO-250031	1. 01-0000-0-5550.00-0000-8200-000-000-000	INV #48988448			408.97
		WARRANT TOTAL				\$408.97
20407485	000518/	SHORELINE UNIFIED SCHOOL DIST				
	PO-250036	1. 01-0000-0-5840.00-0000-3700-000-000-000	2024-25 Food Service INV #1			6,361.01
		WARRANT TOTAL				\$6,361.01
20407486	001418/	BARBARA SNEKKEVIK				
	FV-250060	01-1100-0-4300.00-0000-2700-000-000-000	SNEKKEVIK SUPPL REIMB DEC-JAN			64.64
		WARRANT TOTAL				\$64.64
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:		\$14,459.14*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	11	TOTAL AMOUNT:		\$14,459.14*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:		\$14,459.14*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	11	TOTAL AMOUNT:		\$14,459.14*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:		\$14,459.14*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	11	TOTAL AMOUNT:		\$14,459.14*

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 5c

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Consent: Quarterly Report on Williams Uniform Complaints

Objective: To approve the Quarterly Report on Williams Complaints

Background:

Education Code 35186 (d) requires school district to complete a quarterly report to ensure access and availability for textbooks, instructional materials, teacher assignments, and CAHSEE instruction for high school students. Nicasio School District is in compliance with all aspects of the Education Code 35186. There were no complaints filed as indicated on the required quarterly report.

Funding Source/Cost:

N/A

Recommendation:

Staff recommends approval of the Quarterly Report on Williams Uniform Complaints.

**Quarterly Report on Williams Uniform Complaints
[Education Code Section 35186]
Fiscal Year 2024-25**

District: Nicasio

Person completing this form: Beth Wolf

Title: Office Manager

Quarterly Report Submission Date: (check one)

July 2024 (4/1/24 to 6/30/24)
 October 2024 (7/1/24 to 9/30/24)
 January 2025 (10/1/24 to 12/31/24)
 April 2025 (1/1/25 to 3/31/25)

Date for information to be reported publicly at governing board meeting: February 6, 2025

Please check the box that applies:

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

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
Totals	0		

Barbara Snekkevik
Name of District Superintendent


Signature of District Superintendent

Board of Trustees
Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Consent: Consider approval of 2023-24 School Accountability Report Card

Objective:

To approve 2023-24 School Accountability Report Card

Background:

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval of the 2023-24 School Accountability Report Card.

Nicasio School

2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

2024-25 School Contact Information

School Name	Nicasio School
Street	5555 Nicasio Valley Road
City, State, Zip	Nicasio, CA 94946
Phone Number	415.662.2184
Principal	Barbara Snekkevik
Email Address	bsnekkevik@nicasioschool.org
School Website	www.nicasioschool.org
Grade Span	TK-8
County-District-School (CDS) Code	21654096024483

2024-25 District Contact Information

District Name	Nicasio School District
Phone Number	415.662.2184
Superintendent	Barbara Snekkevik
Email Address	bsnekkevik@nicasioschool.org
District Website	http://www.nicasioschool.org/

2024-25 School Description and Mission Statement

OVERVIEW

Nicasio School serves approximately 40 students in grades TK-8. Students learn in multi-grade classrooms with highly skilled teachers and support staff who prepare them for transition to high school and life outside of Nicasio's rural community. While many graduating 8th graders attend Archie Williams High School in San Anselmo, many others attend private high schools in Marin County and San Francisco.

Nestled in the heart of Marin County, California, Nicasio School is one of the few remaining single-school public school districts

2024-25 School Description and Mission Statement

in Marin. The district itself was established in 1862 with the first Nicasio schoolhouse constructed in 1867.

Nicasio School has changed dramatically since the late 1800s. Thanks to voters supporting a \$2.4 million school bond in 1999, today's campus is comprised of modern facilities. In addition to large classrooms, students at Nicasio School have access to the school's library, art room, up-to-date technology, and a multi-purpose room equipped with a stage and full kitchen. The Nicasio School Foundation supplies funds to provide enrichment programs school-wide such as visual arts, performing arts and music in addition to supporting required curriculum, such as physical education. Having the advantage of a rural environment, students also enjoy working in the school's garden with support from their teachers along with parent and community volunteers.

VISION STATEMENT

Nicasio School prepares students to excel in high school and in life by attracting and maintaining outstanding teachers who deliver a stimulating curriculum through innovative instructional methods. Working with parents and the community, we support all students in reaching their full potential academically, physically, and emotionally by providing a safe and nurturing environment.

MISSION STATEMENT

Benefiting from its unique rural setting, strong sense of community and distinguished history, Nicasio School will educate children to value learning, act with integrity, live a healthful life, and participate as responsible citizens both globally and locally.

About this School

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
TK	1
Kindergarten	4
Grade 1	2
Grade 2	7
Grade 3	6
Grade 4	4
Grade 5	2
Grade 6	6
Grade 7	2
Grade 8	2
Total Enrollment	36

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	55.6
Male	44.4
Filipino	8.3
Hispanic or Latino	52.8
Two or More Races	5.6
White	30.6
English Learners	27.8
Socioeconomically Disadvantaged	58.3
Students with Disabilities	27.8

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3.00	100.00	3.00	100.00	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	18854.30	6.86
Total Teaching Positions	3.00	100.00	3.00	100.00	274759.10	100.00

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3.00	100.00	3.00	100.00	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	15831.90	5.67
Total Teaching Positions	3.00	100.00	3.00	100.00	279044.80	100.00

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3.00	100.00	3.00	100.00	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	5566.40	2.00
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	14303.80	5.15
Total Teaching Positions	3.00	100.00	3.00	100.00	277698	100

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22	2022-23
Permits and Waivers	0.00	0.00	0
Misassignments	0.00	0.00	0
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and Misassignments	0.00	0.00	0

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.00	0
Total Out-of-Field Teachers	0.00	0.00	0

Class Assignments

Indicator	2020-21	2021-22	2022-23
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

January 2025

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Grades K-5: Reading Wonders, McGraw Hill, © 2014, 2017 These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in November 2015. Grades 6-8: Study Sync, McGraw Hill, Board adopted November 2019; Literature Units of Study (teacher-developed) Grades K-3 Phonics: Foundations, Wilson Language Training 2020	Yes	0.0%
Mathematics	Grades K-5: My Math, California Edition, Mc-Graw Hill © 2013 Grades 6-8: Glencoe Math Course 1, 2 and 3, Mc-Graw Hill © 2015 These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in January 2014.	Yes	0.0 %
Science	K-5 California Elevate Science, SAVVAS Learning Company © 2020 6-8 FOSS Next Generation, Delta Education © 2018 Adopted for implementation at the start of the 2021-22 school year. Approved by the State Department of Education for adoption in California Public Schools. Aligned to Next Generation Science Standards.	Yes	0.0%
History-Social Science	Grades K-5: Scott Foresman History-Social Science for California, Pearson Scott Foresman, © 2006 Grades 6-8: History Alive!, TCI, © 2021	No	0.0 %

These textbook programs are included on the most recent adoption list for California. However, the versions for grades K-5 are prior copyright editions.

Teachers received training in the updated History-Social Science Framework updated by CDE in 2016. The District provides supplemental materials in Grades K-5 (California Studies Weekly, © 2024)

Foreign Language	Grades 6-8: ¿Así se dice? Spanish (CA) Levels 1A and 1B, McGraw Hill, © 2016	Yes	0.0 %
	The district purchased updated textbooks in December 2018.		
Health	NA		0.0 %
Visual and Performing Arts	NA		0.0 %
Science Laboratory Equipment (grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

The administrative team ensures that the school's facilities are clean, safe, and in good working order on a regular basis. Annually, a facility inspection is conducted by the administrative team using a facility survey template developed by the State of California Office of Public School Construction. In addition, a representative from Keenan Insurance completes a walk-through each spring and provides his/her findings to the district office. The Marin County Fire Department also completes an annual inspection. From these three reports, the administrative team develops and prioritizes a list of action items.

Much of the Nicasio School campus was constructed in 2000 with pre-existing buildings receiving a full remodel at the same time. As such, the various buildings are in good condition both inside and out.

Recent facility improvements include:

- Upgrade of garden infrastructure (irrigation, garden beds)
- Tree trimming/removal around campus grounds
- Repair of playground structure

Year and month of the most recent FIT report

January 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems:	X			
Gas Leaks, Mechanical/HVAC, Sewer				
Interior:	X			
Interior Surfaces				
Cleanliness:	X			
Overall Cleanliness, Pest/Vermin Infestation				
Electrical	X			
Restrooms/Fountains:	X			
Restrooms, Sinks/ Fountains				

School Facility Conditions and Planned Improvements

Safety: Fire Safety, Hazardous Materials	X	
Structural: Structural Damage, Roofs	X	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X	Routine maintenance to playground equipment will occur Spring 2025.

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	29	57	29	57	46	47
Mathematics (grades 3-8 and 11)	6	24	6	24	34	35

2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	23	21	91.30	8.70	57.14
Female	14	12	85.71	14.29	75.00
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	13	12	92.31	7.69	33.33
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--

White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	14	13	92.86	7.14	38.46
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	23	21	91.30	8.70	23.81
Female	14	12	85.71	14.29	16.67
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	13	12	92.31	7.69	16.67
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0

Socioeconomically Disadvantaged	14	13	92.86	7.14	15.38
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3--Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	--	--	--	--	30.29	30.73

2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	0	0	0	0	0
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2023-24 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	--	--	--	--	--
Grade 7	--	--	--	--	--

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2024-25 Opportunities for Parental Involvement

Nicasio School provides for the involvement of parents and community through a variety of opportunities. Parents participate in various volunteer jobs either on campus or remotely, which include assisting with learning as coordinated by the classroom teacher, and participating in virtual and in-person parent committee meetings (Parent Club/Nicasio School Foundation, LCAP Parent Advisory Committee). Principal's Chats are held monthly and provide a forum for parents to gain information about academic and extracurricular programs and events, as well as encourage community-building and family engagement. Parents also volunteer through Parent Club and Nicasio School Foundation (www.nicasioschoolfoundation.org), which sponsors several fundraising activities throughout the year. Funds raised provide a number of enrichment programs school-wide such as visual arts, performing arts and music in addition to supporting required curriculum, such as physical education. Supplemental supplies and materials as well as campus maintenance are also generously donated by parents in the community.

Parents are invited and encouraged to participate in a school climate survey on an annual basis. In addition, a Parent Advisory Committee is formed annually to provide feedback for the development of the Local Control Accountability Plan (LCAP). Their input provides the administrative team and school board with valuable information that helps drive decisions related to curriculum, enrichment programs, student support programs, issues related to school climate, school grounds, etc.

Critical information is communicated to parents in a variety of ways such as school and district electronic newsletters (print versions available as necessary), website postings, email, text messages and telephone (voicemail). Our school parent liaison facilitates the inclusion of our Spanish-speaking families through outreach and as well as providing all school communication in Spanish.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	38	38	9	23.7
Female	21	21	3	14.3
Male	17	17	6	35.3
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	21	21	4	19.0
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	--	--	--	--
White	12	12	1	8.3
English Learners	11	11	2	18.2
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	24	24	7	29.2
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	12	12	6	50.0

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 School Safety Plan

In September 2024, a staff review of the Nicasio School District Comprehensive School Safety Plan was conducted and reported to the Marin County Board of Education. The comprehensive Nicasio School Emergency Management Plan is a personalized version of the plan developed by Marin County Office of Education. This plan, which addresses mitigation,

2024-25 School Safety Plan

preparedness, and response and recovery is located in the school office and available to all teachers and staff as a resource. This plan was reviewed with school faculty in September 2022.

Nicasio School completed website upgrades, including the ability to push notifications that allows school administration to rapidly communicate with staff and families in the event of an emergency via phone call, text message and email. This system is tested annually in October. In addition, Nicasio School District has been included in the county-wide Marin Emergency Radio Authority network. The district has purchased and been trained in the operation of the disaster radio and participates in regularly scheduled drills.

Emergency backpacks and 72-hour shelter-in-place kits are located throughout the campus in: all classrooms, the library, the multi-purpose room and the school office. Each emergency backpack comes equipped with: a first aid kit, first aid procedures, the master schedule, student roster, an emergency contact tree, and directions for emergency situations (fire, earthquake, lockdown, etc.).

At the start of each school year, emergency backpacks are inspected and updated. Periodic updates are made throughout the year with changes in student enrollment, the master schedule, etc.

All doors throughout the campus have been equipped with interior lockdown levers that allow teachers and staff to secure themselves inside the buildings behind locked doors without having to step outside to lock them. All exterior windows and doors have blinds and/or coverings for added safety during emergencies.

Emergency drills (fire, earthquake, lockdown, emergency student release) are practiced by teachers, staff and students on a monthly basis. Local law enforcement is invited to participate in drills and provide feedback. Teachers and staff review and update procedures and outcomes from practice drills during monthly staff meetings.

Teachers and staff receive CPR and First Aid training on a biennial basis and were last trained in August 2023.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	3	1		
Other	13	2		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	2	1		
Other	14	2		

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	6	1		
Other	13	2		

2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.4
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.08
Social Worker	
Nurse	0.02
Speech/Language/Hearing Specialist	0.2
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$38,292	\$14,549	\$23,265	\$89,366
District	N/A	N/A	\$23,743	\$89,366
Percent Difference - School Site and District	N/A	N/A	-2.0	0.0
State	N/A	N/A	\$10,771	\$79,413
Percent Difference - School Site and State	N/A	N/A	73.4	11.8

Fiscal Year 2023-24 Types of Services Funded

All student programs and services take place within the regular school day. General education services are provided to students in grades TK-8. In addition to providing academic curriculum in all core subject areas, enrichment classes such as visual arts, performing arts, music and physical education are offered weekly and are generously funded by the Nicasio School Foundation. Library services are provided in collaboration with Marin County Free Library.

Special education services (resource specialist, speech and language specialist, psychologist) are supported on the school's campus by part-time personnel assigned by the Marin County Office of Education. The district also contracts with outside agencies/individuals for additional services in counseling and occupational therapy as needed. For students who have special needs that exceed the available services/programs provided on campus, the district arranges for the appropriate placement, services, and transportation to other schools (public and non public) outside the district.

Students designated as English Language Learners receive integrated English language instruction from their classroom teacher during the school day as well as designated English language instruction and support provided by qualified school staff.

Beginning in 2022-23 as part of our Universal Meals Program (California Education Code (EC), Section 49501.5) breakfast and lunch are provided to students that request a meal, free of charge for each school day.

Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$59,795	\$51,352
Mid-Range Teacher Salary	\$87,313	\$80,424
Highest Teacher Salary	\$106,447	\$103,442
Average Principal Salary (Elementary)	\$132,466	\$124,852
Average Principal Salary (Middle)	\$0	\$135,030
Average Principal Salary (High)	\$0	
Superintendent Salary	\$0	\$145,237
Percent of Budget for Teacher Salaries	21.37	26.17
Percent of Budget for Administrative Salaries	9.28	6.29

Professional Development

Teachers and staff participate in professional development activities primarily by three methods:

- 1) Off campus workshops, conferences, etc. The majority of off-campus opportunities take place at or through Marin County Office of Education. The focus of these workshops depends on the individual areas of interest and need of teachers and staff, which are determined by surveys, observations, and performance evaluations and state adoption cycles. These workshops were held either in-person or virtually during the 2024-25 school year.
- 2) On campus workshops scheduled during the District's three annual professional development days. Workshops generally focus on curriculum/instruction, social/emotional learning for students and emergency/safety preparedness. Some workshops are organized and presented by employees while others are led by outside organizations (e.g., Glean Education). In addition, the district's Data Inquiry Team meets three times per year (Fall, Winter, Spring) to analyze student achievement data, with a focus on reading and math benchmark assessment results.
- 3) Weekly Professional Learning Community (PLC) meetings on campus. Certificated teachers meet weekly as a group to focus on curriculum, instruction, and data analysis with particular focus on intervention strategies for struggling students. During the 2024-25 school year, particular emphasis was placed on effective strategies for accelerating student learning with a focus on structured literacy practices, effective math practices and social-emotional support for students and staff.

The primary areas of focus for staff development are:

- Curriculum development/state adoption cycle
- Instructional practices with emphasis on English Language Learners and accelerating student learning (structured literacy practices and math practices)
- Social/Emotional learning for students
- Intervention strategies for students at risk
- Emergency preparedness and safety
- Equity and family engagement

During implementation of new professional development concepts, teachers and staff are supported through peer/colleague collaboration, expert coaching, teacher-principal meetings, and student performance data.

New teachers are provided continuous support through the Marin County New Teacher Induction Program. One teacher participated in 2018-19 and 2019-20 school year. Additional coaching support is provided to identified staff as needed.

This table displays the number of school days dedicated to staff development and continuous improvement.

Professional Development

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	3	3	3

MARIN COUNTY OFFICE OF EDUCATION
John A. Carroll, Marin County Superintendent of Schools
1111 Las Gallinas Avenue / P. O. Box 4925, San Rafael, CA 94913

**Nicasio District Business Support Services
2024-2025 Memorandum of Understanding**

This Memorandum of Understanding (MOU) is by and between the Nicasio School District (hereinafter referred to as the "District") and the Marin County Superintendent of Schools and Marin County Office of Education (hereafter referred to as "MCOE").

Background

Due to the vacancy of the District Chief Business Officer (CBO), the District has requested support from the Superintendent for business services.

The parties agree as follows:

Services

The scope of work includes:

- Payroll operations and benefits management
- Accounts payable and receivable operations
- Cash reconciliation
- Budget monitoring, and preparation of revisions and statutory budget reports
- LCAP budget and annual update preparation
- Federal cash management reporting
- Consolidated Apportionment preparation and associated reports
- CALPADS reporting monitoring
- Annual financial audit participation
- Board meeting attendance; negotiation support
- Other business-related services as needed

Employment

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

Duration of MOU

The term of this agreement will begin July 1, 2024 and continue through June 30, 2025.

Payment

The **DISTRICT** shall reimburse **MCOE** for business services based upon actual costs of staff salaries and benefits, plus the current Marin County Office of Education approved indirect cost of 14.24% not to exceed \$75,000. The **District** shall reimburse **MCOE** for travel costs related to business services support at \$.67/mile. **MCOE** shall invoice **District** on a quarterly basis.

Governing Law

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

Mutual Indemnification

Each party agrees to defend, hold harmless and indemnify the other party (and its officers, employees, trustees, agents, successors and assigns) against all claims, suits, expenses (including reasonable attorney's fees), losses, penalties, fines, costs and liability whether in contract, tort or strict liability (including but not limited to personal injury, death at any time and property damage) arising out of or made necessary by the indemnifying party's breach of the terms of this MOU.

In the event that any action or proceeding is brought against a party by reason of any claim or demand discussed in this section, upon notice from the party, the indemnifying party shall defend the action or proceeding at the indemnifying party's expense, through counsel reasonably satisfactory to the other party. The obligations to indemnify set forth in this section shall include reasonable attorney's fees and investigation costs and all other reasonable costs, expenses and liabilities from the time of giving the first notice of any claim or demand.

The indemnifying party's obligations under this section shall apply regardless of whether the other party (or any of its officers, employees, trustees or agents) are actively or passively negligent, but shall not apply to any loss, liability, fine, penalty, forfeiture, cost or damage caused solely by the active negligence or by the willful misconduct of the other party.

Termination

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

NICASIO SCHOOL DISTRICT

Barbara Snekkevik

BARBARA SNEKKEVIK or Designee
Principal

1/23/25

Date

Barbara Snekkevik

Name/ Title of Designee

Superintendent / Principal

MARIN COUNTY OFFICE OF EDUCATION

Jon Lenz
Jon Lenz, Jan 24, 2025 15:09 PST

JOHN A. CARROLL or Designee
Marin County Superintendent of Schools

Jan 24, 2025

Date

Jon Lenz, Deputy Superintendent
Name/ Title of Designee

Dept. Cabinet [Signature]

Budget Code:
01-0052-0-8687.00-8600-7300-718-735-000

Review/Approval [Signature]
BB [Signature]









25.BUS031 Business Services MOU MCOE- Nicasio - signed

Final Audit Report

2025-01-24

Created:	2025-01-23
By:	Amanda Ferstl (aferstl@marinschools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGvSvyhJy1IOkWW93ZfbAE3cjyyUcA_IU

"25.BUS031 Business Services MOU MCOE-Nicasio - signed" History

-  Document created by Amanda Ferstl (aferstl@marinschools.org)
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-  Agreement completed.
2025-01-24 - 11:09:20 PM GMT

MARIN COUNTY OFFICE OF EDUCATION
John A. Carroll, Marin County Superintendent of Schools
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**2024-2025 Special Education Department
Nurse and Psychologist Contracted Service
Memorandum of Understanding**

The following is a Memorandum of Understanding between Marin County Office of Education (hereinafter referred to as the "MCOE") and Nicasio School District (hereinafter referred to as the "District") to provide credentialed staff.

Background:

The MCOE will provide a credentialed School Nurse for up to 3 days, and a credentialed School Psychologist for up to 15 days for Nicasio School District for the 2024-2025 school year.

Duration of Memorandum of Understanding:

This MOU shall be in effect from August 21, 2024, to June 14, 2025.

MCOE shall:

- Provide a credentialed School Nurse for up to 3 days.
- Invoice District for School Nurse (up to 3 days) and for Nurse's actual travel costs.
- Provide a credentialed School Psychologist up to 15 days.
- Invoice District for School Psychologist (up to 15 days) and for Psychologists' actual travel

District shall:

- Reimburse MCOE for the composite daily rate for a credentialed School Nurse up to 3 days and a School Psychologist up to 15 days, not to exceed \$19,530, and for related travel expenses at .67/mile, not to exceed \$260, for a total of \$19,780.

Additional Provisions

- The duly authorized officials of each respective party enter into this MOU.
- It is understood by both parties that each will fulfill its responsibility under the MOU in accordance with the provisions of law and regulations that govern their activities.
- Nothing in this MOU is intended to negate or otherwise render ineffective any previous agreements.
- This MOU may be amended by the mutual written consent of the parties.
- No amendment, modification or alteration in the terms of the MOU shall be binding on either party unless submitted in writing.

Modification

This Agreement may not be modified or assigned by either party without express written consent to the other. No modification shall be effective unless approved in writing by Marin County Office of Education or the authorized representatives.

Payment

District shall reimburse MCOE for all expenses, not to exceed \$19,780. The contract amount is calculated based on the

2024-2025 composite daily rate of the MCOE staff which includes salary plus benefits as stated on attachment A. The travel costs are calculated at \$.67/mile not to exceed \$260.00. The District pays the MCOE within 30 days upon receipt of authorized invoice.

Please note that if the MCOE Governing Board grants any salary and/or benefit changes, those additional costs will be invoiced upon negotiated settlements.

Governing Law

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

Mutual Indemnification

Each party agrees to defend, hold harmless and indemnify the other party (and its officers, employees, trustees, agents, successors and assigns) against all claims, suits, expenses (including reasonable attorney's fees), losses, penalties, fines, costs and liability whether in contract, tort or strict liability (including but not limited to personal injury, death at any time and property damage) arising out of or made necessary by the indemnifying party's breach of the terms of this MOU.

In the event that any action or proceeding is brought against a party by reason of any claim or demand discussed in this section, upon notice from the party, the indemnifying party shall defend the action or proceeding at the indemnifying party's expense, through counsel reasonably satisfactory to the other party. The obligations to indemnify set forth in this section shall include reasonable attorney's fees and investigation costs and all other reasonable costs, expenses and liabilities from the time of giving the first notice of any claim or demand.

The indemnifying party's obligations under this section shall apply regardless of whether the other party (or any of its officers, employees, trustees or agents) are actively or passively negligent, but shall not apply to any loss, liability, fine, penalty, forfeiture, cost or damage caused solely by the active negligence or by the willful misconduct of the other party.

Insurance:

The DISTRICT and MCOE shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below for the duration of this MOU. The insurance coverages and limits of liability shown are the minimum insurance requirements in this MOU. Should District maintain insurance policies with broader coverage and limits of liability that exceed these minimum coverage and limits requirements those broader coverages and higher limits shall be deemed to apply for the benefit of the MCOE and those coverages and limits shall become the required minimum limits of insurance and coverage in all sections of this MOU.

Type of Coverage	Minimum Requirements
General Liability Insurance , including Bodily Injury, Personal Injury, Property Damage, Advertising Injury, Each Occurrence General Aggregate	\$ 1,000,000 \$ 2,000,000
Automobile Liability Insurance - Any Auto Each Occurrence - Combined Single Limit (CSL)	\$ 1,000,000
Professional Liability	\$ 1,000,000
Workers Compensation	Statutory Limits
Employer's Liability	\$ 1,000,000

Sexual Abuse/Molestation (May be Included in GL Coverage)	\$ 1,000,000 per Occurrence
---	-----------------------------

The DISTRICT shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage's have been delivered in duplicate to the MCOE and approved by the MCOE. Certificates and insurance policies shall include the following:

1. An endorsement stating that the MCOE and their representatives, employees, trustees, officers, and volunteers are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that District's insurance policies shall be primary to any insurance or self-insurance maintained by MCOE.
2. The insurance provided herein is primary coverage to the MCOE with respect to any insurance or self-insurance programs maintained by MCOE and no insurance held or owned by MCOE shall be called upon to contribute to a loss.
3. This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to MCOE.
4. All policies shall be written on an occurrence form, except for Professional Liability which can be on a claims-made form.

Termination

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

Nicasio School District



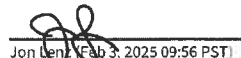
 BARBARA SNEKKEVIK
 Principal or Designee

1/31/2025

 Date

Name/Title of Designee

Marin County Office of Education



 JOHN A. CARROLL or Designee
 Marin County Superintendent of Schools

Feb 3, 2025

 Date

Jon Lenz, Deputy Superintendent

 Name/Title of Designee

Dept. Cabinet Member 

MCOE Business Services Only

01-0051-0-8689.00-7110-0000-718-522-ALA \$2,856

01-0051-0-8689.00-7110-0000-718-522-AMA \$16,674

Review/Approval 
 BB 

ATTACHMENT A
Special Education Department
Nurse and Psychologist Contracted Service

MCOE Provider: Sharon McCann

School Nurse Services – 3 days, Daily Rate: \$952.05

Total Cost \$2,856.15

MCOE Provider: Cameran Kline-Pratt

School Nurse Services – 15 days, Daily Rate: \$1,111.59

Total Cost \$16,673.85









MOU Nicasio

Final Audit Report

2025-02-03

Created:	2025-01-31
By:	Amanda Ferstl (aferstl@marinschools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0yudXNBNjggj8o2VacoFTaoqMM_zeKkl

"MOU Nicasio" History

-  Document created by Amanda Ferstl (aferstl@marinschools.org)
2025-01-31 - 9:52:13 PM GMT - IP address: 76.103.41.136
-  Document emailed to Janelle Campbell (jcampbell@marinschools.org) for signature
2025-01-31 - 9:52:42 PM GMT
-  Email viewed by Janelle Campbell (jcampbell@marinschools.org)
2025-02-03 - 5:46:58 PM GMT - IP address: 137.164.118.246
-  Document e-signed by Janelle Campbell (jcampbell@marinschools.org)
Signature Date: 2025-02-03 - 5:55:03 PM GMT - Time Source: server- IP address: 137.164.118.246
-  Document emailed to Jon Lenz (jlenz@marinschools.org) for signature
2025-02-03 - 5:55:05 PM GMT
-  Email viewed by Jon Lenz (jlenz@marinschools.org)
2025-02-03 - 5:55:53 PM GMT - IP address: 137.164.118.246
-  Document e-signed by Jon Lenz (jlenz@marinschools.org)
Signature Date: 2025-02-03 - 5:56:06 PM GMT - Time Source: server- IP address: 137.164.118.246
-  Agreement completed.
2025-02-03 - 5:56:06 PM GMT

Nicasio School District

Since 1862

Agenda Item # 5g

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Consent: Consider approval of 2024-25 Comprehensive School Safety Plan

Objective:

To approve the 2024-25 Comprehensive School Safety Plan (CSSP)

Background:

California Education Code (EC) Section 32281(a) requires every kindergarten through grade twelve school, public and public charter, including community and court schools, to develop and maintain a CSSP designed to address campus risks, prepare for emergencies, and create a safe, secure learning environment for students and school personnel. The law requires that each school update and adopt its CSSP by March 1 annually. It requires that the school district or COE approve CSSPs.

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval of the 2024-25 Comprehensive School Safety Plan.

**Nicasio School District
Comprehensive School Safety Plan
2024-25**

February 2025



What is a safe school?

“Safe schools are orderly and purposeful places where students and staff are free to learn and teach without the threat of physical and psychological harm. They are characterized by:

- Sensitivity and respect for all individuals (including those of other cultural and ethnic backgrounds);
- An environment of nonviolence;
- Clear behavioral expectations;
- Disciplinary policies that are consistently and fairly administered;
- Students’ affiliation and bonding to the school;
- Support and recognition for positive behavior; and
- A sense of community on the school campus.

Safe schools also are characterized by proactive security procedures, established emergency response plans, timely maintenance, cleanliness, and a nice appearance of the campus and classrooms.”

*Taken from “Safe Schools: A Planning Guide for Action”
California State Department of Education*

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Plans, Procedures and Agency Board Policy.....2-6

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Comprehensive School Safety Plan Requirement, Process and Timeline 2

Requirement:

SB 187: Comprehensive School Safety Plan

- ◆ School sites develop a Comprehensive School Safety Plan relevant to the needs and resources of the school district.
- ◆ Small school districts with an ADA of 2,501 units may develop a district wide Comprehensive School Safety Plan that is applicable to each school site.
- ◆ Plans must be adopted by September 1, 1998.
- ◆ Comprehensive School Safety Plans must be evaluated and amended as needed on an annual basis.
- ◆ Comprehensive School Safety Plans must be reviewed with school site staff annually.
- ◆ School sites should complete an annual update/evaluation of a Comprehensive School Safety Plan.
- ◆ School sites develop an Action Plan to remedy safety concerns identified.

Process and Timeline:

Nicasio School District designee will review the plan's strengths and weaknesses with their staff and community members on an annual basis. Changes and additions to the plan are to be implemented on the following timeline:

◆ **By September 30, 2024**

Nicasio School District designee reviewed the School Safety Plan and received input from staff to complete the Annual Update/Evaluation Form.

◆ **By October 31, 2024**

Action Plans are developed to address any additional safety concerns described in the Annual Update/Evaluations and corrective action taken to make needed changes.

◆ **By November 1, 2024**

Implementation of any site specific needs and action plans are completed.

Plans, Procedures and Agency Board Policy to Support the Comprehensive School Safety Plan

Child Abuse Reporting Procedures

All school staff actively monitor the safety and welfare of all students. Staff understand their responsibility as childcare custodians and immediately report all cases of known and suspected child abuse. To assure that school staff have adequate training, newly hired teachers sign a statement indicating their completion of child abuse training as part of their employment requirement. School administrators, teachers, classroom assistants, and other classified school employees participate in annual training in child abuse identification and reporting procedures as a part of yearly mandated topics in-service. Written descriptions of reporting requirements and disclosure of employee confidentiality rights are also provided as part of the training and included in all employee handbooks. Considerable effort is made to maintain the confidentiality of the student and employee in all cases of child abuse reporting.

References: Board Policy 4150 Child and Dependent Adult Abuse
Administrative Regulations and Procedures Child and Dependent Adult Abuse
Child Abuse and Dependent Adult Abuse Reporting Requirements

Disaster Procedures, Routine and Emergency

The Nicasio School Emergency Management Plan provides a framework for protecting students, staff, and school facilities and describes the responsibilities of staff members for a wide range of emergency and disaster situations. In the event of a widespread emergency, it is recognized that available government resources may be unable to respond to all requests for assistance. This plan assumes the common standard that a school or classroom site must be self-sufficient for 72 hours.

References: Nicasio School Emergency Management Plan, developed in 2010 and updated annually

Policies Regarding Actions Which Would Lead to Suspension and/or Expulsion

Nicasio School District Special Education programs have policies in place that follow education code mandates regarding suspension and/or expulsion. These procedures ensure that school administrators, resource specialists, psychologists, Special Education and regular education, as well as other school staff, understand the laws that pertain to both regular and Special Education students. A student who has not been expelled and is in need of an educational alternative may access MCOE programs through a district and/or county referral process.

References: Board Policy 5144 Expulsion
Administrative Regulations and Procedures Appeals from Expulsion
Marin Countywide Plan for Expelled Youth

Procedures to Notify Teachers of Dangerous Pupils

Each fall, and throughout the school year, as appropriate, and pursuant to Education Code 49079, all Nicasio School District Special Education staff are provided with a list of enrolled students who have, sometime within the past three years, engaged in or been reasonably suspected of having engaged in one or more activities leading to suspension or expulsion. The following procedure is used in notifying teachers:

1. Lists are provided to each teacher using a memo format. All teachers sign the memo indicating their receipt of the notification.
2. Teachers are advised that by law this information is to be received in confidence and is not to be disseminated to any other person.
3. All signed notification memos are to be returned and filed at the Nicasio School District Office.

California Education Code 48900 identifies acts that make a student eligible for suspension/expulsion. These acts include:

- Causing/threatening physical injury to another person;
- Using physical force or violence;
- Sale or possession of firearms/weapons;
- Use, sale or furnishing of controlled substances, alcohol or intoxicants;
- Possession, sale or furnishing of drug paraphilia; and
- Committing of crimes such as robbery, vandalism, extortion, or theft.

Education Code 48900.2 through 48900.7 identifies additional acts such as sexual harassment, hate violence, harassment, threats or intimidation of school personnel or pupils; and terroristic threats against school officials or school property, or both.

Ongoing throughout the school year, teachers follow guidelines described in the Behavioral Incidents Memo to assure the safety of both staff and students in dealing with behavioral incidents.

References: Board Policy 4160 Assault by Pupil Against School Employee
Teacher Notification Memos
Behavioral Incidents Memo and Report Form
California Education Code 48900 and 48900.2 through 48900.7

Sexual and Gender-Based Harassment Policies

Sexual and/or gender-based harassment of any student or employee by another person is prohibited. The Nicasio School District Policy prohibits sexual and gender-based harassment of employees and students per Board Policy 4219.11. Copies of the sexual and gender-based harassment policies are available online and can be accessed by employees. Students are directed to immediately report incidents of sexual or gender-based harassment to a teacher or program administrator. All reports are thoroughly investigated in a timely manner. A school administrator will determine an appropriate course of action for each complaint.

Actions may include the following:

1. Student counseling and education, when appropriate.
2. Parent notification, when appropriate.
3. A report to the police or Child Protective Services, as appropriate or required by law.
4. Student disciplinary actions may include suspension, placing on a behavior contract, other appropriate means of corrections, or a recommendation for expulsion.

Employees, students, and/or their parents can use the Nicasio School District Complaint Procedure Board Policy 1312 to file a formal complaint of sexual or gender-based harassment. Our sexual and gender-based harassment policies inform students and parents of their right to use this process. Each complaint of sexual or gender based-harassment shall be promptly investigated in a way that respects the privacy of all parties concerned.

References: Board Policy 4219 Freedom from Sexual Harassment
Administrative Regulations and Procedures Freedom from Sexual Harassment
Uniform Complaint Procedures Board Policy 1312

School-Wide Dress Code

The governing board acknowledges that students have the right to express their uniqueness and individuality by means of their dress. Restrictions on freedom of student dress will be imposed whenever the mode of dress in question is:

1. Unsafe either for the student or those around the student.
2. Disruptive of school operations and the education process in general.
3. Contrary to law.

References: Nicasio School District Parent-Student Handbook

Procedures for Safe Ingress and Egress of Pupils

Nicasio School District provides certificated and classified staff supervision of students to ensure safety at all times during school hours. Consideration is taken to provide adequate supervision before school, at recess, lunch, and leaving school grounds, especially for severely handicapped students entering and exiting buildings and busses. Fire drill procedures are followed.

References: Fire, Earthquake, Intruder Drill Plans/School Maps

Rules and Procedures on School Discipline

Nicasio School District students are expected to follow school rules and procedures. These rules and procedures are designed to encourage appropriate behavior to maximize student learning and social development.

References: Board Policy 5144 Student Discipline
Nicasio School District Parent-Student Handbook

Coordination with Local Fire Department

Nicasio School District is working in collaboration with Marin County Fire Department to review and update safety plan procedures, and will share any future updates annually (or as needed) with the Fire Department, as well as law enforcement and other first responders.

References: 2024-25 Emergency Contact List, including Marin County Fire contact information

Procedures for Tactical Responses

Nicasio School District is working with local law enforcement agencies to review emergency response procedures, including law enforcement's tactical response to criminal incidents, and procedures related to individuals with guns on school campuses and at school related functions, procedures to prepare for active shooters or other armed assailants, based on the specific needs and context of our school and community.

References: 2024-25 Emergency Contact List, including Marin Sheriff SRO contact information

Workplace Violence Prevention Plan

California SB 553 requires California employers to establish, implement, and maintain at all times in all work areas an effective Workplace Violence Protection Plan (WVPP). Components of the plan include effective procedures to communicate with employees regarding workplace violence matters, including how to report and respond to workplace violence emergencies and hazards.

References: Nicasio School District Violence Prevention Plan (adopted May 2, 2024)

Opioid Overdose Prevention Protocol

In order to comply with SB-10: Pupil Health: Opioid Overdose Prevention and Treatment (Melanie's Law), Nicasio School District follows protocols that addresses how to respond in the event a pupil is suffering or is reasonably believed to be suffering from an opioid overdose.

References: Opioid Overdose Reversal and Naloxone Use For Schools Toolkit (Marin County Office of Education, 2024-25)

Nicasio School District Programs for Special Education

The Nicasio School District exists to provide leadership and service as a community asset that earns and enjoys the respect and support of our students, parents and community taxpayers. The Nicasio School District also coordinates and manages the following student programs:

Special Education

Special Education meets the individual needs of students as required by federal law. The scope of service includes providing services for students with disabilities ages 5 to 14. Services are determined based on Individual Education Plans such as psychology, hearing impairment, speech and language, and occupational therapy.

Form

Attachment 1: Annual Update/Evaluation Form

Nicasio School District
Comprehensive School Safety Plan

2024-25 Annual Update/Evaluation

School Site: Nicasio School

1. **Describe the changes needed to the implementation of the plan to enhance school safety.**
NONE
2. **Describe any support needed from MCOE to further implement school safety at your site(s).** NONE
3. **List any specific modifications to the school safety plan needed for your site in any of the following areas:**
 - a. **Child Abuse Reporting Procedures-** none
 - b. **Disaster Procedures-** none
 - c. **Policies/Actions Leading to Suspension and/or Expulsion-** none
 - d. **Procedures to Notify Teachers of Dangerous Pupils- -** none
 - e. **Sexual Harassment Policy-** none
 - f. **School-wide Dress Code-** none
 - g. **Procedures for Safe Ingress and Egress of Pupils-** none
 - h. **Rules and Procedures on School Discipline-** none
 - i. **Workplace Violence Prevention Plan-** none
 - j. **Opioid Overdose Prevention Protocol-** review with staff, February 2025

NONE

Verification Form

On October 2, 2024 I met with my staff(s), reviewed the components of the Nicasio School District Comprehensive
Date Safety Plan, and updated the school safety plan binder with any policies and procedures specific to the programs I supervise.

Barbara Snekkevik

Print Name

1/22/2025

Date

Barbara Snekkevik

Signature

Superintendent/Principal

Title

**Marin County School District and Charter School
Annual Comprehensive School Safety Plan Report to the
Marin County Office of Education**

Fall 2024 Compliance Audit and Confirmation

As instructed by the State Superintendent of Public Instruction and the California Department of Education with regard Comprehensive School Safety Plans (defined in Education Code 32280-32288), a state compliance audit requirement will begin in the 2018-19 school year. Local school districts must approve safety plans for all schools in their district by March 1 of each year. School safety plans are mandatory and help ensure that schools are as prepared as possible for emergencies and maintain safe and secure learning environments. School safety plans must present clear policies to address hate crimes, acts of violence, and their perpetrators. Comprehensive school safety plans must also include a discrimination and harassment policy.

County Offices of Education must notify the CDE by October 15 (of each school year), if any schools within their jurisdiction have not complied with safety plan requirements.

This form is to be submitted by school districts and charter schools in Marin County, to the Marin County Office of Education by October 1 of each school year confirming compliance with Comprehensive School Safety Plan Requirements.

School District or Charter School: Nicasio School District

Schools within our jurisdiction in compliance with all requirements	Schools needing to take additional steps to comply (please include additional information regarding steps to be taken and timeline)
Nicasio School	Nondiscrimination/Harassment Policy (BP/AR 5145.3) will be revised per newly established Title IX Regulations. (First reading 10/3/24, Board Approval 11/7/24)

Barbara Snekkevik, Superintendent/Principal

Barbara Snekkevik

9/24/2024

School District Representative / Title

Signature

Date

Please complete, sign, and forward this form by email or fax to:
Attn: Lisa Miller, Assistant Superintendent, Marin County Office of Education
Email: lmiller@marinschools.org or Fax: (415) 491-6621

Nicasio School Student Survey Results, February 2024
(12 student responses in grades 5-8)

PART 1, SCHOOL CLIMATE

	Yes (most/all of time)	Sometimes	No, Never
I feel close to people at this school.	11	1	-
I am happy to be at this school.	12	-	-
I feel like I am a part of this school.	12	-	-
The teachers at this school treat students fairly.	10	2	-
I feel safe in my school.	11	1	-
My school is usually clean and tidy.	11	1	-
My teachers and other school staff believe that I can do a good job.	12	-	-
My teachers and other school staff make an effort to get to know me.	10	2	-
My teachers and other school staff care about me.	11	-	-
The teachers and other school staff treat students with respect.	12* (Yes, all of the time)	-	-

	Yes (most/all of time)	Sometimes	No, Never
Students at this school know what the rules are.	9	3	-
Students are treated fairly when they break school rules.	11	1	-
Students at this school are well behaved.	9	3	-
My school helps students resolve conflicts with one another.	10	2	-
Teachers and other school staff make it clear that bullying is not allowed.	11	1	-
Students at school try to stop bullying when they see it happening.	10	2	-
I feel comfortable bringing up a bullying issue directly to a teacher or staff member.	10	2	-
If I tell a teacher that I've been bullied, the teacher will do something to help.	12	-	-

At my school, there is a teacher or some other adult...

	Very true	Somewhat true	Not at all true
who really cares about me.	10	2	-
who tells me when I do a good job.	12	-	-
who notices when I'm not there.	10	2	-
who always wants me to do my best.	11	1	-
who listens to me when I have something to say.	10	2	-
who believes that I will be a success.	10	2	-

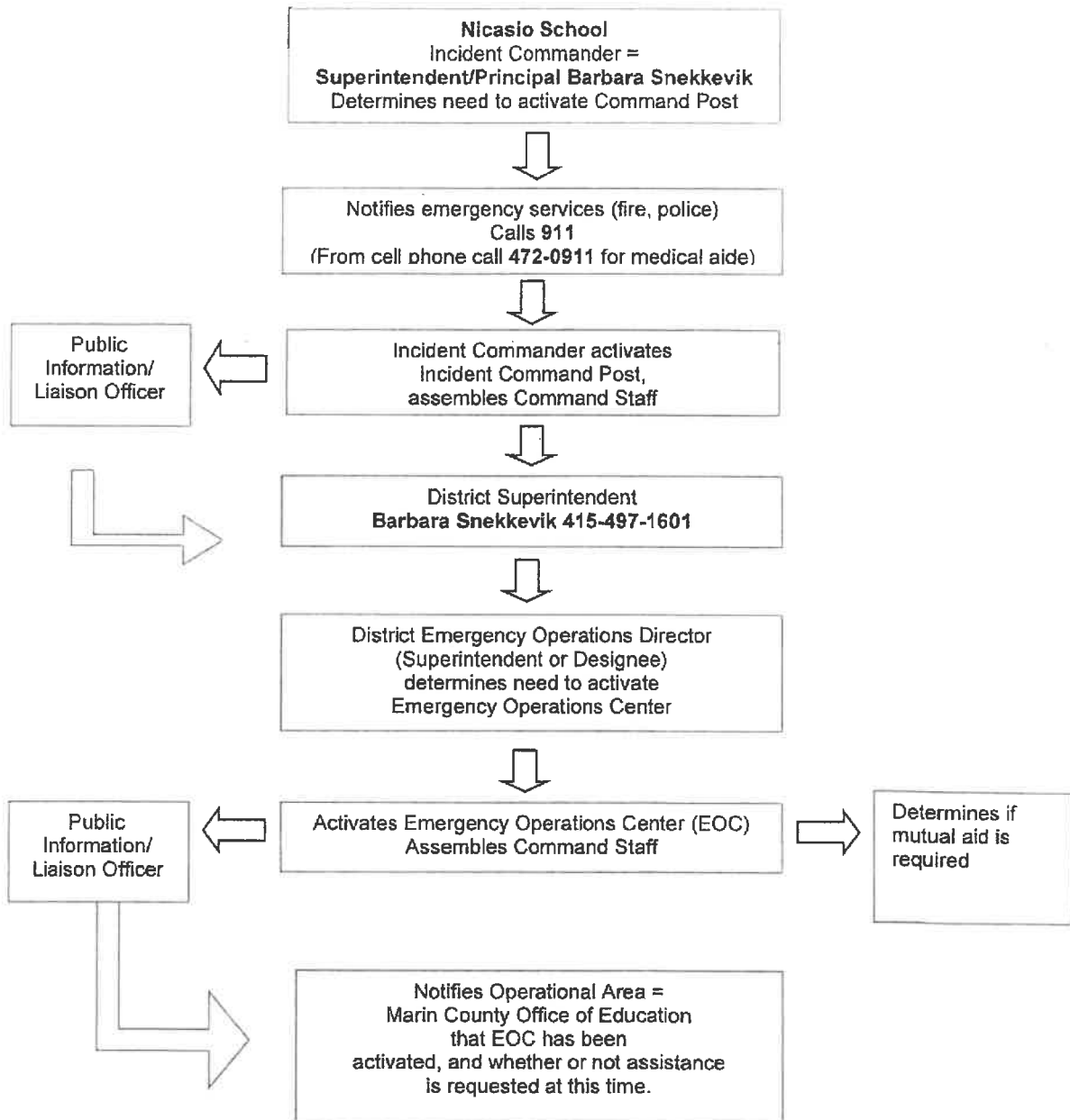
At school...

	Very true	Somewhat true	Not at all true
I do interesting activities.	8	4	-
I help decide things like class activities or rules.	9	3	-
I do things that make a difference.	7	5	-
I help decide school activities or rules.	7	5	-

Do you have any comments about school climate? (3 responses)

No.

NICASIO SCHOOL INCIDENT RESPONSE FLOW CHART



Nicasio School Emergency Planning Calendar

PERSON RESPONSIBLE	ACTIVITY	MONTH
PRINCIPAL OF DESIGNEE	<ul style="list-style-type: none"> ○ School Facilities Hazard Assessment Walk-through (buildings, grounds, evacuation routes, shut-off valves) 	August
	<ul style="list-style-type: none"> ○ Review School Emergency Management Plan 	August
	<ul style="list-style-type: none"> ○ Update School Emergency Team Assignments 	August
	<ul style="list-style-type: none"> ○ Staff Skills Survey for new teachers 	August
	<ul style="list-style-type: none"> ○ New assignments as needed 	Ongoing
	<ul style="list-style-type: none"> ○ Staff orientation of School Emergency Management Plan 	August
	<ul style="list-style-type: none"> ○ Plan annual training schedule 	August
	<ul style="list-style-type: none"> ○ Update resource agreements and contacts 	August
	<ul style="list-style-type: none"> ○ Parent Back to School Night: Emergency Plan 	August
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	September
	<ul style="list-style-type: none"> ○ Staff meeting: Review Emergency Preparedness 	September
	<ul style="list-style-type: none"> ○ <i>Earthquake Drill w/ M.C. Fire Dept.</i> 	September
	<ul style="list-style-type: none"> ○ CPR/ First Aid training 	October
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	October
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	October
	<ul style="list-style-type: none"> ○ <i>Lockdown/ Emergency Student Release Drill</i> 	November
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	November
	<ul style="list-style-type: none"> ○ <i>Earthquake Drill</i> 	December
	<ul style="list-style-type: none"> ○ <i>Lockdown Drill</i> 	December
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	January
	<ul style="list-style-type: none"> ○ <i>Earthquake Drill planning with staff</i> 	January
	<ul style="list-style-type: none"> ○ <i>Lockdown Drill</i> 	January
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	February
	<ul style="list-style-type: none"> ○ <i>Earthquake Drill</i> 	February
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	March
	<ul style="list-style-type: none"> ○ <i>Lockdown Drill</i> 	March
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	April
	<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	April
<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	May	
<ul style="list-style-type: none"> ○ <i>Earthquake Drill</i> 	May	
<ul style="list-style-type: none"> ○ <i>Fire Drill</i> 	Jun	
<ul style="list-style-type: none"> ○ Review drill assessment 	Jun	
OFFICE MANAGER	<ul style="list-style-type: none"> ○ Distribute emergency cards/ student release procedures to families 	July
	<ul style="list-style-type: none"> ○ Update classroom emergency binders (rosters, etc.) 	September
	<ul style="list-style-type: none"> ○ Conduct facility hazard assessment 	August
	<ul style="list-style-type: none"> ○ Replenish emergency supply cache and classroom duffles 	September
	<ul style="list-style-type: none"> ○ Family preparedness materials to parents 	Ongoing
	<ul style="list-style-type: none"> ○ Check fire extinguishers, batteries 	Ongoing
	<ul style="list-style-type: none"> ○ Review equipment needs 	Ongoing
	<ul style="list-style-type: none"> ○ Update school maps and site plans 	Ongoing
TEACHERS	<ul style="list-style-type: none"> ○ Staff Orientation of School Emergency Management Plan 	August
	<ul style="list-style-type: none"> ○ CPR/ First Aid training 	October
	<ul style="list-style-type: none"> ○ Staff development emergency training 	October

2024-25 Emergency Contact List NICASIO SCHOOL DISTRICT

(All area codes are **415** unless otherwise noted.)

Emergency Response Contacts	
Contact	Phone
Emergency	911
<i>In case of FIRE, Dial 911 and pull nearest fire alarm.</i>	
<i>For Medical Aid (If Calling from CELL PHONE):</i>	
Marin County Emergency Dispatch	472-0911
<i>(School Address: 5555 Nicasio Valley Rd, Nicasio)</i>	
On-Campus Communications	
Contact	Phone
Administration/First Aid Assistance*	100
<i>*If no answer, dial INTERCOM (700) and request Admin/FIRST AID to room or location where help is needed</i>	
INTERCOM	700
<i>(For campus-wide announcement)</i>	
Principal (Building 3)	102
Conference Room (Bldg. 3)	103
Staff Room (Bldg. 3)	104
Library (Bldg. 1a)	106
Science Supplies Rm. (Bldg. 1a)	108
Storage Rm.	109
Resource Room (Bldg. 1a)	110
Grades 6-8 (Bldg. 1b)	111
Grades 3-5 (Bldg. 1b)	112
Art Room (Bldg. 2)	114
Grades TK-2 (Bldg. 1)	115
MPR Kitchen (Bldg. 4)	116
Ancillary Office	118
Walkie Talkies	
<i>For field communications or in the event campus phones are not operable, use walkie-talkies, located near exit door in every classroom.</i>	Channel 5

Emergency Supplies and Utility Shut-offs

First Aid and Disaster Kits are located NEAR DOOR IN EACH CLASSROOM

Utility Shut-Off Locations:

Electric: Utilifies Room (External doors on east side of 6/7/8 classroom)

Propane: At propane tank (North of MPR. Gate lock combination: #1290)

Water: At water tank (North of MPR. Gate lock combination: #1290)

Local/District/County & Other Resources

Contact	Phone(s)	Cell	Fax
American Red Cross - Bay Area Chapter	721-2365		721-2377
CA Dept of Public Health Hotline	916 341-3947		
Local Hospitals:			
<i>MarinHealth (formerly Marin General)</i>	925-7000		
<i>Kaiser Permanente Medical Center</i>	444-2000		
<i>Novato Community Hospital</i>	209-1300		
Marin County Dept. of Public Health:	499-3696		
<i>Communicable Diseases</i>	473-7805		
Marin County Fire Dept. (non-emergency)	499-6717		
Marin County Office of Education	472-4110		
<i>John Carroll, MCOE Supt.</i>	499-5801		491-6624
Marin County Office of Emergency Services	499-6584		
Marin County Sheriff (non-emergency)	479-2311		507-4126
M.C. Sheriff/ School Resource Officer			
<i>Devon Gasparini</i>			
<i>d_gasparini@marinsheriff.org</i>			
Marin Humane Society	883-4621		
Marin Municipal Water District - Emergencies	945-1500		
Nicasio Disaster Council:			
Nicasio School District Superintendent			
<i>Barbara Snekkevik</i>	497-1601		
Nicasio Volunteer Fire Dept.	662-2201		
PG&E:			
<i>24-Hr. Emergency & Customer Svc.</i>	800 743-5000		
<i>24-Hr. Information Electrical Outages</i>	800 743-5002		
McPhails (propane)	(707) 285-3525		

SF Bay Area National Weather Forecast Svc.	831 656-1725
http: www.weather.gov	

Local & Regional Media

Radio Stations:

KCBS (740 AM)	765-4113
KWMR (90.5 FM)	663-8068
KSRO (1350 AM)	545-1000

Television Stations:

Channel 2 (Fox)	510 874-0242
Channel 3 (NBC)	408 432-4780
Channel 4 (KRON)	561-8905
Channel 5 (CBS)	765-8610
Channel 7 (ABC)	954-7777
Channel 50	707 543-5164

Newspapers:

Marin IJ	382-7294
SF Chronicle	927-5344

Nicasio School Campus Emergency "Quick Checklist"

Nicasio School has an Emergency Management Plan specific to this campus. You should be thoroughly familiar with that plan. This checklist provides a quick synopsis of actions to take and resources to contact in the event of an emergency.

ACTIONS TO TAKE:

- Instruct all students that they must **remain together** and **follow directions** from teachers and staff.
- In the event of a disaster that creates a **dangerous** condition **outside** the school building, immediately instruct students within the building to "**drop, cover & hold on.**"
- In the event of fire or other crisis situation that creates a **dangerous** condition **inside** the school building, **evacuate students** to a safe exterior assembly area (designate a leader to escort students in a single file line). Be sure to **close windows and doors**, and take **emergency kit** and **walkie-talkie** (turned on and set to **Channel 5**) with you.
- Once students are gathered at assembly area (**facing away** from campus buildings), **take attendance** and contact school administrator to **report anyone** who is **missing**.
- Remain with your students** and await further instructions.
- Take appropriate **first aid** action if needed.
- Stay calm** and quiet. **Reassure students** that you will remain with them and that you will do everything possible to ensure their safety.
- Follow school's **Emergency Management Plan**.

DO NOT:

- DO NOT leave your students.
- DO NOT re-enter buildings or areas that have not officially been designated as safe.
- DO NOT dismiss any students without complying with school's sign-out procedures.
- DO NOT allow use of phones or communications devices that might interfere with emergency communications.

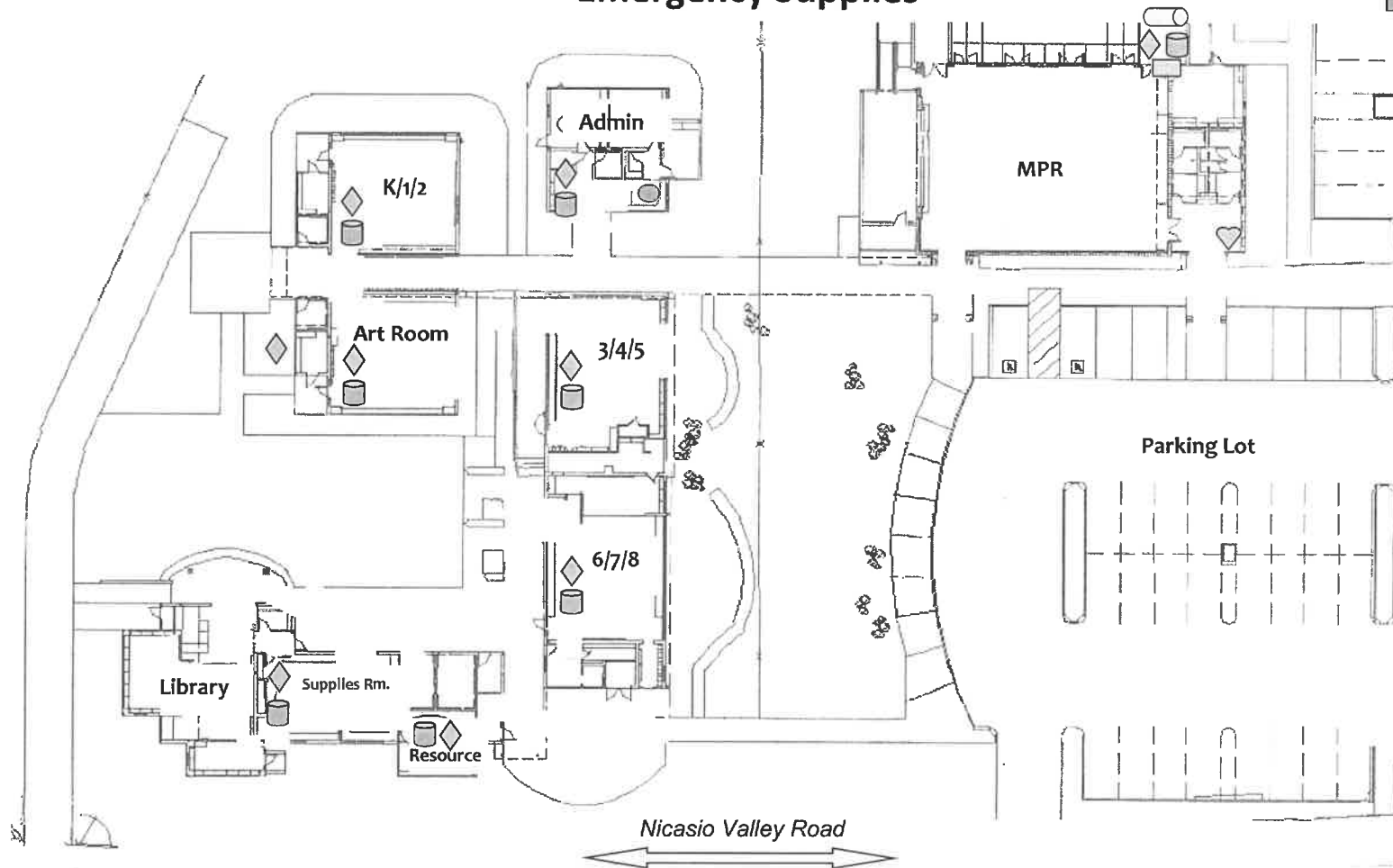
CONTACT:

1. Nicasio School/District Administrator in Charge/Emergency Contact:
 - a. Name: Barbara Snekkevik, Superintendent/Principal
 - b. Office/Ext: #102 (or #700 for Intercom)
 - c. Cell: 415-497-1601

Please remember that during an emergency, cell phones may not work. Even if landlines work, usage should be limited to keep lines open for emergency communications.

NICASIO SCHOOL

Emergency Supplies



- ◆ Emergency Backpack (*student roster, master schedule, drill procedures, emergency/first aid kit, walkie-talkies (2), flashlight*)
- ♥ AED (*Automated External Defibrillator*)
- ☼ Emergency Lockdown Container (*toilet, food, water, radio, thermal blanket, etc.*)
- MERA Radio/Nicasio Disaster Council Radio
- ◻ Student Emergency Release Supplies
- Campus Disaster Supplies
- ▣ Red Cross/Nicasio Community Disaster Container

January 3, 2025

Management and Governing Board of
Nicasio School District
5555 Nicasio Valley Rd.
Nicasio, CA 94946

Year 1 of 3-year contract

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

We are pleased to confirm our understanding of the services we are to provide Nicasio School District for the fiscal years ending June 30, 2025, June 30, 2026, and June 30, 2027.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Nicasio School District as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nicasio School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Nicasio School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

We have also been engaged to report on supplementary information other than RSI that accompanies Nicasio School District's financial statements. We will subject the following supplementary information (combining nonmajor fund financial statements, reconciliation of annual financial and budget report with audited financial statements, and supporting schedules) to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

Audit Scope and Objectives (Concluded)

The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the fourth paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements (Concluded)

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

The anticipated significant risks of material misstatement are based on areas identified in the prior year's audit, which may be modified once the planning for the current year's audit is completed, are: 1) management override of controls, 2) revenue recognition (accounts receivable), and 3) accounts payable.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

Responsibilities of Management for the Financial Statements (Continued)

You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us, for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers), and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

With regard to an exempt offering document with which Stephen Roatch Accountancy Corporation is not involved, you agree to clearly indicate in the exempt offering document that Stephen Roatch Accountancy Corporation is not involved with the contents of such offering document.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Responsibilities of Management for the Financial Statements (Concluded)

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

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

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

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

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

Engagement Administration, Fees, and Other (Continued)

These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fees will be **\$14,400** for the fiscal years ending June 30, 2025, **\$15,120** for June 30, 2026, and **\$15,875** for June 30, 2027. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

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

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

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

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

Engagement Administration, Fees, and Other (Concluded)

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

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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

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

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period, if requested. Please contact us if you would like us to provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period.

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

Reporting

We will issue a written report upon completion of our audit of Nicasio School District's financial statements. Our report will be addressed to the Governing Board of Nicasio School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement.

Management and Governing Board of
Nicasio School District
January 3, 2025
Page Nine of Nine

Reporting (Concluded)

If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

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

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Stephen Roatch

Stephen Roatch, Certified Public Accountant
President

RESPONSE:

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

Management - Approved by:

Governing Board - Acknowledged by:

Name: _____

Title: _____

Board President

Date: _____

Nicasio Teachers Association

Date: February 6, 2025

To: Nicasio School District Board Members
Barbara Snekkevik, Superintendent, Nicasio School District

From: Kristy Snaith, President Nicasio Teachers Association
Ellian Klein, Nicasio Teachers Association
Megan Young, Nicasio Teachers Association

Re: 2024-2025 Contract Negotiations

Pursuant to Article 8, Section 3547 of the Education Employment Relations Act (EERA), please consider this to be a formal sunshine of the Nicasio Teacher Association's proposal and the opening of negotiations between the Nicasio Teachers Association and the Nicasio School District for the 2024-2025 Collective Bargaining Agreement. In Nicasio, we are united that our students deserve the best. The Nicasio Teachers Association is opening the following articles of the collective bargaining agreement:

ARTICLE V. LEAVES

The contract needs to be updated to comply with the new laws. The union intends to negotiate how often we are informed of the balance of our personnel time, sick time, and personnel necessity. The new contract needs to specify how the time is accrued, rolled over, and paid out. In addition, the union will negotiate over the reasons for leave.

ARTICLE VI BENEFITS

The Union intends to negotiate benefit improvements for all unit members.

ARTICLE VII. SALARIES

We seek to negotiate salaries that are competitive so that our school can attract and retain educators who are dedicated to working with Nicasio students, their families, and the community.

ARTICLE XIII HOURS/WORK YEAR

We seek to negotiate improvements in extra duties and Staff meetings/PLC meeting requirements.

The Nicasio Teachers Association, like the Nicasio School District, is committed to student success, fiscal responsibility, long-term stability, and professionalism. In keeping with these principles, the Nicasio Teachers Association looks forward to bargaining efficiently.

Sincerely,

Kristy Snaith, *President*

Ellian Klein, Nicasio Teachers Association

Megan Young, Nicasio Teachers Association

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 6a

From: Margie Bonardi, Interim CBO
To: Nicasio School District Board of Trustees
Date: February 6, 2025
Re: Acceptance of 2023-24 District Financial Audit

Objective:

To accept Nicasio School District's 2023-24 financial audit prepared by Stephen Roatch Accountancy Corp. as legally required.

Background:

Stephen Roatch Accountancy Corporation was contracted to audit the financial statements of governmental activities and each major fund of the Nicasio School District, as of and for the year ended June 30, 2024. The completed audit was submitted to the State of California by the legally required deadline of Dec. 15, 2024.

Financial Highlights:

1. The District's financial status improved over the course of the year as total net position increased by 14.6%
 2. On the Statement of Revenues/Expenditures and Changes in Fund Balance, (Government Funds), net change in Fund Balance was a positive \$39,734.
 3. Total long-term liabilities decreased by \$246,893 due to the payment on the outstanding general obligation bonds.
 4. The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of at least \$80,000. During the fiscal year 2023-24, total General Fund expenditures totaled \$1,1362,618. At June 30, 2024, the District had reserves of \$647,597, which represents a reserve balance of 47.5%.
- 4 **Findings** The District audit has two findings (pages 70 and 71 of the audit report). Both finding have been reviewed with the district's auditor, and steps implemented for correction.

Funding Source/Cost:

Contracted cost for the 2023-24 financial audit: \$ 12,560
Funds paid from the Unrestricted General Fund

Recommendation:

Accept the 2023-24 District Financial Audit. This item is presented to the Board for review only; trustees do not take action on the Audit as it is a legal requirement fulfilled by the report itself.

**NICASIO ELEMENTARY SCHOOL DISTRICT
COUNTY OF MARIN
NICASIO, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2024

NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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FINANCIAL SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Nicasio Elementary School District
Nicasio, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Nicasio Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Nicasio Elementary School District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nicasio Elementary School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Concluded)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nicasio Elementary School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nicasio Elementary School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nicasio Elementary School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Auditor's Responsibilities for the Audit of the Financial Statements (Concluded)

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, and schedules of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Nicasio Elementary School District's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the audit report. The other information comprises the organization/board of education /administration but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024 on our consideration of Nicasio Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nicasio Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nicasio Elementary School District's internal control over financial reporting and compliance.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 13, 2024

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

(PREPARED BY DISTRICT MANAGEMENT)

This section of Nicasio Elementary School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 4, and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 14 and 15, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 19, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

FINANCIAL HIGHLIGHTS

- The District's financial status improved over the course of the year as total net position increased 14.6%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$323,199.
- Capital assets, net of depreciation, decreased \$78,552 due to the recognition of depreciation expense.
- Total long-term liabilities decreased \$246,893 due to payment on the outstanding general obligation bonds.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of at least \$80,000. During fiscal year 2023-24, total General Fund expenditures totaled \$1,362,618. At June 30, 2024, the District had available reserves of \$647,597, which represents a reserve of 47.5%.

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements. Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

(PREPARED BY DISTRICT MANAGEMENT)

THE FINANCIAL REPORT (CONCLUDED)

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

In the Statement of Net Position and the Statement of Activities, all amounts presented represent governmental activities, since the District does not provide any services that should be categorized as business-type activities.

The basic services provided by the District, such as regular education, are included here, and are primarily financed by property taxes and state formula aid. The District does not provide any significant non-basic services.

Reporting the District's Most Significant Funds

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law and bond covenants. However, the District may establish other funds as needed to control and manage money for specific purposes.

Governmental Funds:

The major governmental funds of Nicasio Elementary School District are the General Fund, Deferred Maintenance Fund, and Bond Interest and Redemption Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The District's net position increased from \$2,211,146 at June 30, 2023, up to \$2,534,345 at June 30, 2024, an increase of 14.6%.

<u>Comparative Statement of Net Position</u>		
	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2024</u>
<u>Assets</u>		
Deposits and Investments	\$ 1,408,010	\$ 1,508,033
Receivables	35,870	24,398
Capital Assets, net	2,240,021	2,161,469
Total Assets	<u>3,683,901</u>	<u>3,693,900</u>
<u>Deferred Outflows of Resources</u>		
Pension Deferrals	<u>252,691</u>	<u>277,421</u>
<u>Liabilities</u>		
Current *	571,401	614,295
Long-Term	<u>959,843</u>	<u>687,950</u>
Total Liabilities *	<u>1,531,244</u>	<u>1,302,245</u>
<u>Deferred Inflows of Resources</u>		
Pension Deferrals	<u>194,202</u>	<u>134,731</u>
<u>Net Position</u>		
Net Investment in Capital Assets	1,695,021	1,876,469
Restricted *	442,260	491,338
Unrestricted	<u>73,865</u>	<u>166,538</u>
Total Net Position *	<u>\$ 2,211,146</u>	<u>\$ 2,534,345</u>
<i>Table includes financial data of the combined governmental funds</i>		
<i>* The amounts presented for fiscal year 2023-23 have been adjusted to reflect the restatement discussed in Note 14 of these financial statements.</i>		

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

The District's total current year revenues exceeded total current year expenses by \$323,199.

	Governmental Activities	
	2023	2024
<u>Program Revenues</u>		
Charges for Services	\$ 1,000	\$ 1,000
Operating Grants & Contributions	252,731	213,115
<u>General Revenues</u>		
Taxes Levied	1,273,019	1,309,144
Federal & State Aid	73,152	72,116
Interest & Investment Earnings	25,316	60,111
Transfers	0	8,872
Miscellaneous	1,003	45,561
Total Revenues	1,626,221	1,709,919
<u>Expenses</u>		
Instruction	542,815	541,898
Instruction-Related Services	287,556	273,537
Pupil Services	94,705	78,652
General Administration	92,615	165,929
Plant Services	154,398	123,581
Interest on Long-Term Debt	25,083	13,837
Other Outgo	100,992	189,286
Total Expenses	1,298,164	1,386,720
Changes in Net Position	\$ 328,057	\$ 323,199

Table includes financial data of the combined governmental funds

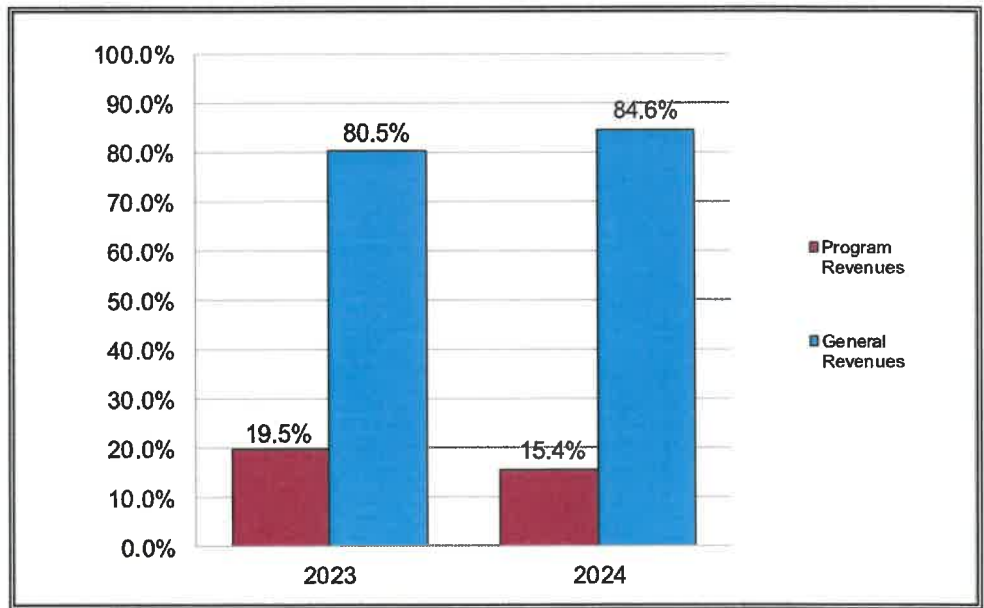
**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

	Total Cost of Services		Net Cost of Services	
	2023	2024	2023	2024
	Instruction	\$ 542,815	\$ 541,898	\$ 363,158
Instruction-Related Services	287,556	273,537	257,124	240,869
Pupil Services	94,705	78,652	72,465	65,517
General Administration	92,615	165,929	90,465	161,560
Plant Services	154,398	123,581	154,006	123,581
Interest on Long-Term Debt	25,083	13,837	25,083	13,837
Other Outgo	100,992	189,286	82,132	156,279
Totals	\$ 1,298,164	\$ 1,386,720	\$ 1,044,433	\$ 1,172,605

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$1,172,605 total net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



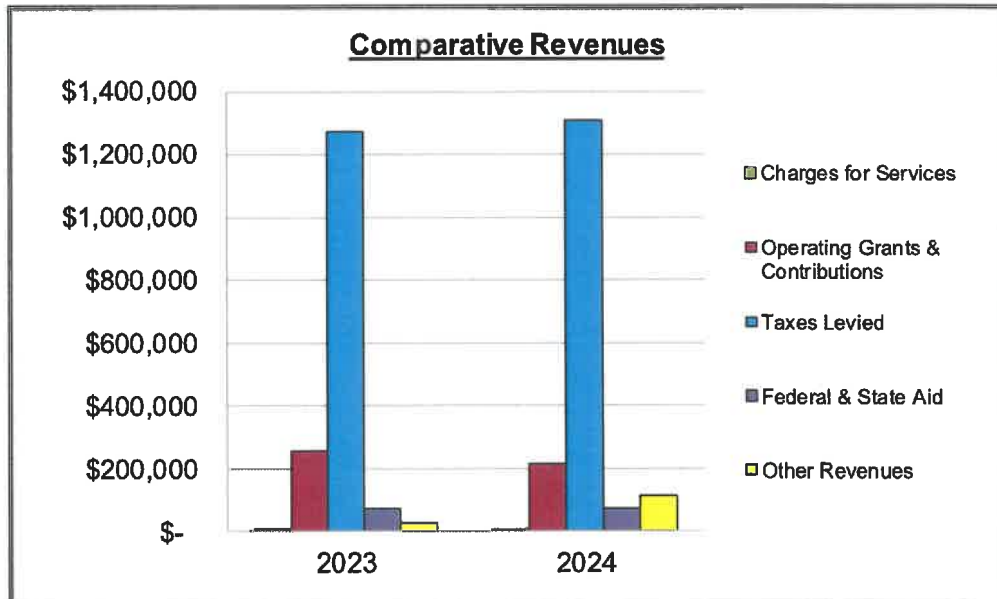
For fiscal year 2023-24, program revenues financed 15.4% of the total cost of providing the services listed above, while the remaining 84.6% was financed by the general revenues of the District.

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

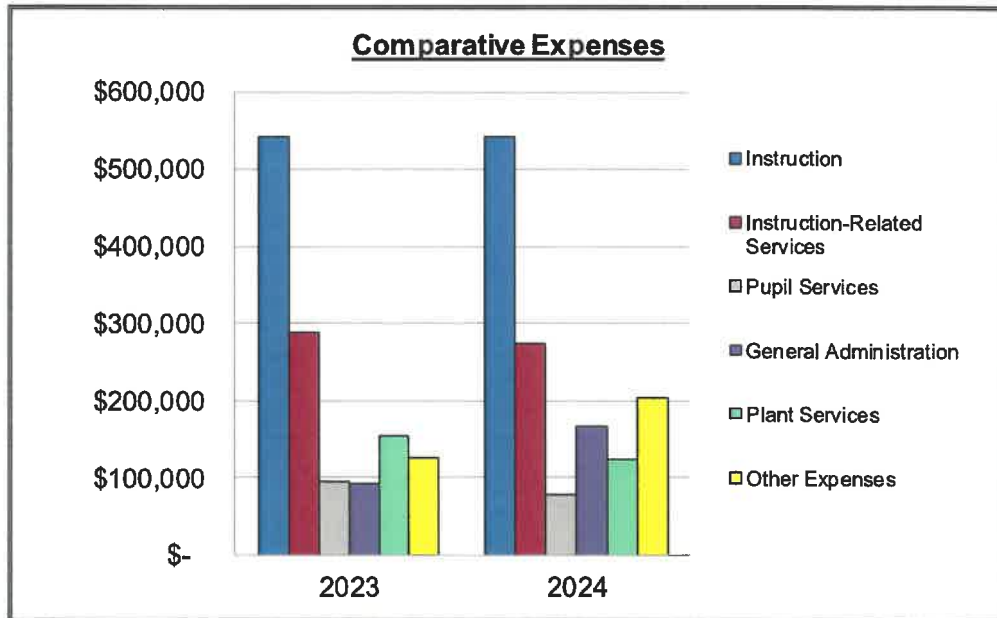
<u>Summary of Revenues For Governmental Functions</u>				
	<u>FYE 2023 Amount</u>	<u>Percent of Total</u>	<u>FYE 2024 Amount</u>	<u>Percent of Total</u>
<u>Program Revenues</u>				
Charges for Services	\$ 1,000	0.06%	\$ 1,000	0.06%
Operating Grants & Contributions	252,731	15.54%	213,115	12.46%
<u>General Revenues</u>				
Taxes Levied	1,273,019	78.28%	1,309,144	76.56%
Federal & State Aid	73,152	4.50%	72,116	4.22%
Other Revenues	26,319	1.62%	114,544	6.70%
Total Revenues	<u>\$ 1,626,221</u>	<u>100.00%</u>	<u>\$ 1,709,919</u>	<u>100.00%</u>



**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Summary of Expenses For Governmental Functions				
<u>Expenses</u>	<u>FYE 2023 Amount</u>	<u>Percent of Total</u>	<u>FYE 2024 Amount</u>	<u>Percent of Total</u>
Instruction	\$ 542,815	41.81%	\$ 541,898	39.08%
Instruction-Related Services	287,556	22.15%	273,537	19.73%
Pupil Services	94,705	7.30%	78,652	5.67%
General Administration	92,615	7.13%	165,929	11.97%
Plant Services	154,398	11.89%	123,581	8.91%
Other Expenses	126,075	9.71%	203,123	14.65%
Total Expenses	\$ 1,298,164	100.00%	\$ 1,386,720	100.00%



**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)

<u>Comparative Schedule of Capital Assets</u>		
	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2024</u>
Land	\$ 53,889	\$ 53,889
Construction-in-Progress	4,389	4,389
Sites and Improvements	4,083	2,722
Buildings and Improvements	2,174,923	2,098,794
Furniture and Equipment	2,737	1,675
Capital Assets, net	<u>\$ 2,240,021</u>	<u>\$ 2,161,469</u>

Capital assets, net of depreciation, decreased \$78,552 due to the recognition of depreciation expense.

<u>Comparative Schedule of Long-Term Liabilities</u>		
	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2024</u>
General Obligation Bonds	\$ 545,000	\$ 285,000
Net Pension Liabilities	674,873	687,950
Totals	<u>\$ 1,219,873</u>	<u>\$ 972,950</u>

Total long-term liabilities decreased \$246,893 due to payment on the outstanding general obligation bonds.

The general obligation bonds represent 29% of the District's total long-term liabilities and will be financed primarily by property tax collections. The General Fund will finance the net pension liabilities.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

The fund balance of the General Fund increased \$39,734 and the combined fund balances of the other governmental funds increased \$26,247.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

The Legislative Analyst's Office recently reported that the State of California was facing an estimated \$68 billion budget deficit for fiscal year 2024-25, which reflects that the projected resources for the upcoming budget are insufficient to cover the costs of currently authorized services. In addition, they also reported that the state is facing annual operating deficits of around \$30 billion per year. These operating deficits represent additional budget problems the Legislature would need to address in the coming years, either by reducing spending, increasing revenues, shifting costs, or using reserves, which will likely result in less funding for local educational agencies. In addition, inflation is expected to increasingly reduce the purchasing power of local educational agencies as the annual federal budget deficits are expected to grow into the foreseeable future.

Accordingly, based on the above factors and projections, the District's budget should continue to be managed with a great degree of conservatism over the next few years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Interim Chief Financial Officer, Nicasio Elementary School District, 1111 Las Gallinas Avenue, San Rafael, CA 94913.

NICASIO ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
<u>Assets</u>	
Current Assets:	
Deposits and Investments (Note 2)	\$ 1,508,033
Receivables (Note 3)	24,398
Non-Current Assets:	
Capital Assets, Not Depreciated (Note 4)	58,278
Capital Assets, Net	2,103,191
Total Assets	3,693,900
<u>Deferred Outflows of Resources</u>	
Pension Deferrals (Note 6)	277,421
<u>Liabilities</u>	
Current Liabilities:	
Accounts Payable and Other Current Liabilities	287,645
Accrued Interest Payable	5,285
Unearned Revenue (Note 1H)	36,365
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
General Obligation Bonds (Note 5)	285,000
<i>Portion Due or Payable After One Year:</i>	
Net Pension Liabilities (Note 6)	687,950
Total Liabilities	1,302,245
<u>Deferred Inflows of Resources</u>	
Pension Deferrals (Note 6)	134,731
<u>Net Position</u>	
Net Investment in Capital Assets	1,876,469
Restricted:	
For Debt Service	321,485
For Educational Programs	146,692
For Other Purposes	23,161
Unrestricted	166,538
Total Net Position	\$ 2,534,345

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<u>Governmental Activities</u>					
Instruction	\$ 541,898	\$ 674	\$ 130,262		\$ (410,962)
Instruction-Related Services:					
Supervision of Instruction	15,395		11,399		(3,996)
School Site Administration	258,142	187	21,082		(236,873)
Pupil Services:					
Home-to-School Transportation	24,773		2,553		(22,220)
Food Services	25,880				(25,880)
Other Pupil Services	27,999	39	10,543		(17,417)
General Administration:					
Data Processing Services	13,662				(13,662)
Other General Administration	152,267	100	4,269		(147,898)
Plant Services	123,581				(123,581)
Interest on Long-Term Debt	13,837				(13,837)
Other Outgo	189,286		33,007		(156,279)
Total Governmental Activities	<u>\$ 1,386,720</u>	<u>\$ 1,000</u>	<u>\$ 213,115</u>	<u>\$ 0</u>	<u>(1,172,605)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					798,449
Taxes Levied for Debt Service					283,326
Taxes Levied for Specific Purposes					227,369
Federal and State Aid - Unrestricted					72,116
Interest and Investment Earnings					60,111
Transfers from Other Agencies					8,872
Miscellaneous					45,561
Total General Revenues					<u>1,495,804</u>
Change in Net Position					323,199
Net Position - July 1, 2023 (As Restated - Note 14)					<u>2,211,146</u>
Net Position - June 30, 2024					<u>\$ 2,534,345</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Deposits and Investments (Note 2)	\$ 1,111,176	\$ 65,210	\$ 331,647	\$ 1,508,033
Receivables (Note 3)	24,398			24,398
Total Assets	<u>\$ 1,135,574</u>	<u>\$ 65,210</u>	<u>\$ 331,647</u>	<u>\$ 1,532,431</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts Payable	\$ 287,595	\$ 50		\$ 287,645
Unearned Revenue (Note 1H)	36,365			36,365
Total Liabilities	<u>323,960</u>	<u>50</u>		<u>324,010</u>
Fund Balances: (Note 9)				
Nonspendable	17,325	959	\$ 4,877	23,161
Restricted	146,692		326,770	473,462
Assigned		64,201		64,201
Unassigned	647,597			647,597
Total Fund Balances	<u>811,614</u>	<u>65,160</u>	<u>331,647</u>	<u>1,208,421</u>
Total Liabilities and Fund Balances	<u>\$ 1,135,574</u>	<u>\$ 65,210</u>	<u>\$ 331,647</u>	<u>\$ 1,532,431</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balances - Governmental Fund \$ 1,208,421

Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital Assets	\$ 4,118,495	
Accumulated Depreciation	(1,957,026)	
Net		2,161,469

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions		277,421
Deferred inflows of resources relating to pensions		(134,731)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General Obligation Bonds	\$ 285,000	
Net Pension Liabilities	687,950	
Total		(972,950)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(5,285)

Total Net Position - Governmental Activities \$ 2,534,345

**NICASIO ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 36,443	\$ 10,000		\$ 46,443
Local Taxes	798,449			798,449
Total LCFF Sources	834,892	10,000		844,892
Federal Revenue	41,617			41,617
State Revenue	132,567		\$ 412	132,979
Local Revenue	393,276	4,404	292,751	690,431
Total Revenues	<u>1,402,352</u>	<u>14,404</u>	<u>293,163</u>	<u>1,709,919</u>
<u>Expenditures</u>				
Current:				
Instruction	517,506			517,506
Supervision of Instruction	15,660			15,660
School Site Administration	275,073			275,073
Home-To-School Transportation	24,773			24,773
Food Services	25,880			25,880
Other Pupil Services	27,999			27,999
Data Processing Services	13,662			13,662
Other General Administration	153,366			153,366
Plant Services	119,413	2,807		122,220
Other Outgo	189,286			189,286
Debt Service:				
Principal Retirement			260,000	260,000
Interest and Issuance Costs			18,513	18,513
Total Expenditures	<u>1,362,618</u>	<u>2,807</u>	<u>278,513</u>	<u>1,643,938</u>
Net Change in Fund Balances	39,734	11,597	14,650	65,981
Fund Balances - July 1, 2023 (As Restated - Note 14)	<u>771,880</u>	<u>53,563</u>	<u>316,997</u>	<u>1,142,440</u>
Fund Balances - June 30, 2024	<u>\$ 811,614</u>	<u>\$ 65,160</u>	<u>\$ 331,647</u>	<u>\$ 1,208,421</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balance - Governmental Fund **\$ 65,981**

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation

Capital Outlay Expenditures	\$	0	
Depreciation Expense		(78,552)	
Net		(78,552)	(78,552)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

260,000

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:

71,094

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statements, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from a prior period, was:

4,676

Change in Net Position of Governmental Activities **\$ 323,199**

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Nicasio Elementary School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a three-member Board of Education elected by registered voters of the District, which comprises an area in Marin County. The District was established in 1866 and serves students in kindergarten through grade eight.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The financial reporting entity consists of the following:

- The primary government
- Organizations for which the primary government is financially accountable
- Other organizations for which the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading. In such instances, the organization should be included as a component unit.

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity under GASB Statement No. 14 (GASB14) as amended by GASB Statement No. 61 (GASB 61), *The Financial Reporting Entity: Omnibus*, and has determined that there are no organizations, with financial activities that benefit the District, which should be included within its financial reporting entity under these criteria.

The District has also reviewed criteria to determine whether other organizations, for which the District is not financially accountable, should be reported within its financial reporting entity, based on the nature and significance of its relationship with the District, under GASB Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*, and has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. Eliminations have been made to remove the double-counting of internal activities. Governmental activities are normally supported by taxes and intergovernmental revenues.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Government-wide Financial Statements (Concluded):

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - Exchange and Non-exchange Transactions (Concluded):

“Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue.

Expenses/Expenditures:

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

The District maintains the following governmental fund types:

General Fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The District's accounts are organized into major funds as follows:

General Fund is the general operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund.

Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Bond Interest and Redemption Fund is used to account for the accumulation of resources for the repayment of District bonds, interest, and related costs.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund and Deferred Maintenance Fund on pages 47 and 48.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Use of Estimates

The preparation of financial statements in conformity with principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

1. Deposits and Investments

The District is authorized to maintain cash in banks and revolving funds that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

2. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

2. Capital Assets (Concluded)

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Sites and Improvements	20
Buildings and Improvements	11-50
Furniture and Equipment	5-20

3. Deferred Outflows/Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

4. Unearned Revenue

Cash received for federal, state, or local special projects and programs is recognized as revenue when qualifying expenditures have been incurred. Unearned revenue is recorded to the extent that cash received for special projects and programs exceeds qualifying expenditures.

5. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from the CalSTRS' and CalPERS' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

6. Long-term Liabilities

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Premiums and discounts are deferred and amortized over the life of the obligation, when material. Liabilities are reported net of applicable premiums and discounts.

In the fund financial statements, governmental funds recognize premiums and discounts when the debt is issued. The face amount of the debt issued, premiums and discounts are reported as other financing sources or uses.

7. Fund Balances

Governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The five classifications used in governmental fund financial statements are as follows:

Nonspendable Fund Balance includes amounts that are not expected to be converted to cash, such as inventory, prepaid items, and other resources that are not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance includes amounts constrained to specific purposes by their providers or by law.

Committed Fund Balance includes amounts constrained to specific purposes by the District's highest level of decision-making authority (Governing Board). Formal action by resolution must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance includes amounts that the Governing Board or its designee intends to use for a specific purpose, but are neither restricted nor committed, should be reported as assigned fund balance. The Governing Board delegates the authority to assign amounts to be used for specific purposes to the Superintendent or his/her designee for the purpose of reporting these amounts in the annual financial statements.

Unassigned Fund Balance includes amounts that are available for any purpose. They are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories. The District has adopted a policy to achieve and maintain an economic uncertainty reserve that is no less than the state recommended minimum reserve.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Concluded)

7. Fund Balances (Concluded)

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

8. Local Control Funding Formula (LCFF /Property Tax)

The formula for determining the level of funding per student is the “Local Control Funding Formula” (LCFF). District funding under the LCFF is generally provided by a mix of state aid and local property taxes.

The County of Marin is responsible for assessing, collecting and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District’s allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District. The California Department of Education reduces the District’s LCFF entitlement by the District’s local property tax revenue. Any balance remaining is paid from the State General Fund, and is known as LCFF State Aid.

Since the amount of property taxes received by the District exceeds the amount of the LCFF entitlement, the District is considered to be a “basic aid” school district, and is permitted to keep all of its property tax revenue. In addition, as guaranteed by the California Constitution, the State must apportion \$120 per pupil to the District. However, the categorical aid that the District receives counts toward this requirement.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2024, consist of the following:

	Governmental Activities
Cash in Revolving Fund	\$ 1,000
County Pool Investments	1,507,033
Total	\$ 1,508,033

Cash in Revolving Fund

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

County Pool Investments

County pool investments consists of District cash held by the Marin County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorization

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedule below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds/	N/A	20%	10%

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

General Authorization (Concluded)

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Marin County Investment pool.

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
County Pool Investments	\$ 1,507,033	\$ 1,507,033	252

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in the County Treasury are not required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Custodial Credit Risk - Deposits (Concluded)

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specific term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Marin County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2024:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 1,507,033	\$ 1,507,033

All assets have been valued using a market approach, with quoted market prices.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 3 - RECEIVABLES

Receivables in the General Fund at June 30, 2024 consist of the following:

	General Fund
Federal Government	\$ 17,533
State Government	4,848
Local Governments	2,017
Total	\$ 24,398

NOTE 4 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balances July 1, 2023	Additions	Deletions	Balances June 30, 2024
Capital Assets Not Being Depreciated:				
Land	\$ 53,889			\$ 53,889
Construction-in-Progress	4,389			4,389
Total Capital Assets Not Being Depreciated	58,278	\$ 0	\$ 0	58,278
Capital Assets Being Depreciated:				
Sites and Improvements	264,425			264,425
Buildings and Improvements	3,761,014			3,761,014
Furniture and Equipment	34,778			34,778
Total Capital Assets Being Depreciated	4,060,217	0	0	4,060,217
Less Accumulated Depreciation:				
Sites and Improvements	260,342	1,361		261,703
Buildings and Improvements	1,586,091	76,129		1,662,220
Furniture and Equipment	32,041	1,062		33,103
Total Accumulated Depreciation	1,878,474	78,552	0	1,957,026
Total Capital Assets Being Depreciated, Net	2,181,743	(78,552)	0	2,103,191
Capital Assets, Net	\$ 2,240,021	\$ (78,552)	\$ 0	\$ 2,161,469

Depreciation expense for governmental activities was charged as follows:

Instruction	\$ 72,796
Instruction-Related Services	3,782
General Administration	613
Plant Services	1,361
Total	\$ 78,552

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 5 - GENERAL OBLIGATION BONDS

On December 7, 2010, the Nicasio Elementary School District issued \$2,440,000 of 2010 General Obligation Refunding Bonds for the purpose of refunding certain outstanding general obligation bonds that were originally issued to fund improvements to school buildings and grounds, including renovation of aging school facilities.

The general obligation bonds are secured by the full faith and credit of the District. In order to provide sufficient funds for the repayment of principal and interest on the bonds when due, the Board of Supervisors of Marin County is empowered and obligated to annually levy ad valorem taxes upon all property subject to taxation in the District.

The District's outstanding general obligation bonded debt at June 30, 2024 is:

<u>Year of Issue</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2023</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2024</u>
2010	2.00-4.50	8/1/24	<u>\$ 2,440,000</u>	<u>\$ 545,000</u>	<u>\$ 0</u>	<u>\$ 260,000</u>	<u>\$ 285,000</u>

The annual requirements to amortize the general obligation bonds, as of June 30, 2024, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	<u>\$ 285,000</u>	<u>\$ 6,412</u>	<u>\$ 291,412</u>

NOTE 6 - RETIREMENT PLANS

Qualified employees are covered under retirement plans maintained by agencies of the State of California. Certificated employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California Public Employees' Retirement System (CalPERS).

The District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense in the accompanying government-wide financial statements as follows:

<u>Pension Plan</u>	<u>Net Pension Liabilities</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 465,500	\$ 205,989	\$ 93,817	\$ 93,268
CalPERS	222,450	71,432	40,914	19,884
Totals	<u>\$ 687,950</u>	<u>\$ 277,421</u>	<u>\$ 134,731</u>	<u>\$ 113,152</u>

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The California State Teachers' Retirement System (CalSTRS) provides pension benefits, including disability and survivor benefits, to full-time and part-time California public school teachers from pre-kindergarten through community college and certain other employees of the public school system. The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature and the Governor, established the plan and CalSTRS as the administrator. The terms of the plan may be amended through legislation. CalSTRS issues publicly available reports that include a full description of the pension plan that can be found on the CalSTRS website.

The State Teachers' Retirement Plan (STRP) is a multiple-employer, cost sharing defined benefit plan. The STRP holds assets for the exclusive purpose of providing benefits to members of these programs and their beneficiaries. CalSTRS also uses plan assets to defray reasonable expenses for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

Benefits Provided

Membership is mandatory for all employees meeting certain statutory requirements and optional for all other employees performing creditable service activities. The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the program provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members.

The STRP DB Program has two benefit structures:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

There are several differences between the two benefit structures and some of the differences are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to a factor of 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of 0.2% to the age factor, up to the 2.4% maximum.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Benefits Provided (Concluded)

CalSTRS 2% at 60 (Concluded)

CalSTRS calculates retirement benefits based on one-year final compensation for members with 25 or more years of credited service, or for classroom teachers with fewer than 25 years of credited service if the employer entered into, extended, renewed, or amended an agreement prior to January 1, 2014, to elect to pay the additional benefit cost for all of its classroom teachers. One-year final compensation is a member's highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that the member could earn in a school year while employed on a full-time basis.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months based on the creditable compensation that the member could earn in a school year while employed on a full-time basis.

Contributions

The parameters for member, employer and state contribution rates are set by the California Legislature and the Governor and detailed in the Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014 and established a schedule of contribution rate increases shared among members, employers and the state to bring CalSTRS toward full funding by 2046.

A summary of statutory contribution rates and other sources of contributions to the DB Program are as follows:

Members: The member contribution rate for CalSTRS 2% at 60 members is set in statute at 10.25%, while CalSTRS 2% at 62 members are required to pay at least one-half of the normal cost of their DB Program benefit (rounded to the nearest quarter of 1%). The member contribution rate for CalSTRS 2% at 62 members was 10.205% for fiscal year 2023-24.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Concluded)

Employers: Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046. The CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2023, the board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2023-24 for a total contribution rate of 19.10%. The District contributed \$74,844 to the plan for the fiscal year ended June 30, 2024.

State: The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by no more than 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In May 2023, the board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2023-24. The total state contribution rate also includes a portion to fund the Supplemental Benefit Maintenance Account, which is funded through a continuous appropriation from the state's General Fund in an amount equal to 2.5% of the total creditable compensation of the fiscal year ended in the immediately preceding calendar year, reduced by \$72.0 million, pursuant to Education Code section 22954. The total state contribution to the DB program was 10.828% for the fiscal year ended June 30, 2024.

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability associated with the District was as follows:

District's proportionate share of the net pension liability	\$ 465,500
State's proportionate share of the net pension liability associated with the District	223,034
	223,034
Total net pension liability attributed to District	\$ 688,534

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers and the State. The District's proportionate share of the net pension liability as of June 30, 2023 and June 30, 2022 was as follows:

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Proportion - June 30, 2023	0.0006%
Proportion - June 30, 2022	0.0006%
Change - Increase (Decrease)	0.0000%

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$93,268, which includes \$35,673 of support provided by the State. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 74,844	
Differences between expected and actual experience	36,582	\$ 22,981
Changes of assumptions	2,835	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	74,837	70,836
Net differences between projected and actual earnings on plan investments	16,891	
Totals	\$ 205,989	\$ 93,817

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30		
2025	\$	1,506
2026		(18,937)
2027		38,338
2028		(3,744)
2029		12,738
Thereafter		7,427

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

Other than differences between projected and actual earnings on plan investments, deferred outflows and inflows of resources are amortized using a straight-line method over a closed period equal to the average of the expected remaining service lives of all plan members who are provided with pensions through CalSTRS (active and inactive), which is 7 years as of the beginning of the measurement period. Deferred outflows and inflows of resources related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation report to determine the total pension liability include:

Valuation Date	June 30, 2022
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return ¹	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level for DB

¹ Net of investment expenses, but gross of administrative expenses.

The sections that follow provide additional discussion on key assumptions and methods for the valuation of the STRP.

Discount Rate

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates as previously described. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments, and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Discount Rate (Concluded)

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

<u>Asset Class/Strategy</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
Total	100%	

* 20-year average. Real rates of return are net of assumed 2.75% inflation.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability as of the measurement date, calculated using the current discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	<u>Discount Rate 1% Decrease 6.10%</u>	<u>Discount Rate Current Rate 7.10%</u>	<u>Discount Rate 1% Increase 8.10%</u>
District's proportionate share of the net pension liability	\$ 780,838	\$ 465,500	\$ 203,574

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

Mortality

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Pension Plan's Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023.

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the CalPERS. All employees who work at least half time or are appointed to a job that will last at least six months and one day are eligible for CalPERS. Benefits vest after five years. Employees are eligible to retire at or after age 50 having attained five years of credited service and are entitled to an annual retirement benefit, payable monthly for life. Employees hired after January 1, 2013 with five years of credit service must be at least age 52 to retire.

The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Contributions (Concluded)

Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50.0% of the total normal cost rate for their defined benefit plan or 8.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2024 was 26.68% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2024 was \$18,930.

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2024, the District reported a liability of \$222,450 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2023 and June 30, 2022 was as follows:

Proportion - June 30, 2023	0.0006%
Proportion - June 30, 2022	0.0008%
Change - Increase (Decrease)	-0.0002%

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$19,884. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 18,930	
Differences between expected and actual experience	8,193	\$ 4,338
Changes of assumptions	13,004	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	4,495	36,576
Net differences between projected and actual earnings on plan investments	26,810	
Totals	\$ 71,432	\$ 40,914

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2025	\$ 2,670
2026	(3,896)
2027	12,075
2028	739

Differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences in employer's contributions and employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.8 years as of June 30, 2023. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Wage Growth	Varies by Entry Age and Service
Mortality Rate Table	Derived Using CalPERS' Membership Data for All Funds
Investment Rate of Return	6.90%
Post Retirement Benefit Increase	The Lesser of Contract COLA or 2.30% Until Purchasing Power Protection Allowance Floor on Purchasing Power Applies; 2.30% Thereafter

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

The mortality table used was developed based on CalPERS specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

<u>Asset Class ⁽¹⁾</u>	<u>Assumed Asset Allocation</u>	<u>Real Return ^{(1), (2)}</u>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.0%	

⁽¹⁾ An expected inflation of 2.30% used for this period.

⁽²⁾ Figures are based on the 2021-22 Asset Liability Management Study.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - RETIREMENT PLANS (CONCLUDED)

B. California Public Employees' Retirement System (CalPERS) (Concluded)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

	Discount Rate 1% Decrease 5.90%	Discount Rate Current Rate 6.90%	Discount Rate 1% Increase 7.90%
District's proportionate share of the net pension liability	\$ 321,605	\$ 222,450	\$ 140,500

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and participating employees vest immediately. Both the District and participating employees were required to contribute 6.2% of an employee's gross earnings, up to the annual limit.

NOTE 7 - LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2024, is shown below:

	Balances July 1, 2023	Additions	Deductions	Balances June 30, 2024	Due within One Year
Long-Term Debt:					
General Obligation Bonds	\$ 545,000		\$ 260,000	\$ 285,000	\$ 285,000
Other Long-Term Liabilities:					
Net Pension Liabilities	674,843	\$ 52,096	38,989	687,950	
Totals	\$ 1,219,843	\$ 52,096	\$ 298,989	\$ 972,950	\$ 285,000

The general obligation bonds are obligations of the Bond Interest and Redemption Fund, which is financed primarily by property tax collections. The General Fund will finance the net pension liabilities.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 8 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) for K-12 Education. These payments consist of state general fund contributions of \$35,673 to CalSTRS. These contributions are recorded in the General Fund as revenues and expenditures. The District is not legally responsible for these contributions

NOTE 9 - FUND BALANCES

The District's fund balances at June 30, 2024 consisted of the following:

	General Fund	Deferred Maintenance Fund	Bond Interest and Redemption Fund	Totals
Nonspendable:				
Revolving Cash	\$ 1,000			\$ 1,000
Fair Value Adjustment	16,325	\$ 959	\$ 4,877	22,161
Total Nonspendable	<u>17,325</u>	<u>959</u>	<u>4,877</u>	<u>23,161</u>
Restricted:				
Categorical Programs	101,238			101,238
Local Programs	45,454			45,454
Debt Service			326,770	326,770
Total Restricted	<u>146,692</u>		<u>326,770</u>	<u>473,462</u>
Assigned:				
Deferred Maintenance		64,201		64,201
Total Assigned		<u>64,201</u>		<u>64,201</u>
Unassigned:				
Economic Uncertainties	286,494			286,494
Remaining Unassigned Balances	<u>361,103</u>			<u>361,103</u>
Total Unassigned	<u>647,597</u>			<u>647,597</u>
Total Fund Balances	<u>\$ 811,614</u>	<u>\$ 65,160</u>	<u>\$ 331,647</u>	<u>\$ 1,208,421</u>

NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2023-24, the District participated in one joint powers authority (JPA) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for each of the past three years.

NOTE 11 - JOINT VENTURE

The District participates in one joint venture under a joint powers agreement (JPA) with the Marin Schools Insurance Authority (MSIA) for property, liability and workers' compensation insurance coverage. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 11 - JOINT VENTURE (CONCLUDED)

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of their JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board.

Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA. The JPA is audited on an annual basis. Financial information can be obtained by contacting the JPA's management.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

A. Questioned Costs - Expanded Learning Opportunities Program

As discussed at **2024 - 003 / 40000** in the Findings and Questioned Costs Section of this report, the District did not comply with the offering and access requirements of Education Code Section 46120(g)(6) for fiscal year 2023-24. The District will be pursuing a waiver that will hold the District harmless for the inadvertent noncompliance related to the offering and access requirements related to the intersession days of the expanded learning opportunities program. These financial statements do not contain any adjustments related to this noncompliance, since the outcome of the District's attempts to obtain a waiver, cannot reasonably be determined at this time.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

C. Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

NOTE 13 - ECONOMIC DEPENDENCY

During fiscal year 2023-24, the District received \$227,370 of parcel tax revenue that is subject to voter approval. On May 7, 2024, voters in the District approved Measure J, which renewed the parcel tax for a period of 10 years, with a 3% annual increase.

The District also received \$33,975 from the Nicasio School Foundation, a non-profit, public benefit corporation that is subject to voluntary public contributions to the organization.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 14 - RESTATEMENT OF NET POSITION AND FUND BALANCE

The beginning net position of the government-wide financial statements and the beginning fund balance of the General Fund have been restated to exclude funding received in prior years for the Expanded Learning Opportunities Program (ELOP), which must be returned to the California Department of Education since the District did not operate the program in prior years.

The effect of the restatement on the beginning net position of the government-wide financial statements and the beginning fund balance of the General Fund is as follows:

	Statement of Activities
Net Position - July 1, 2023 (as originally stated)	\$ 2,311,146
Understatement of Due to Grantor Government - ELOP	(100,000)
Net Position - July 1, 2023 (as restated)	\$ 2,211,146
	General Fund
Fund Balance - July 1, 2023 (as originally stated)	\$ 871,880
Understatement of Due to Grantor Government - ELOP	(100,000)
Fund Balance - July 1, 2023 (as restated)	\$ 771,880

NOTE 15 - SUBSEQUENT EVENTS

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 13, 2024, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

**NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 36,381	\$ 36,443	\$ 36,443	
Local Sources	767,125	798,460	798,449	\$ (11)
Total LCFF Sources	803,506	834,903	834,892	(11)
Federal Revenue	37,603	37,272	41,617	4,345
Other State Revenue	47,483	168,352	132,567	(35,785)
Other Local Revenue	299,193	365,473	393,276	27,803
Total Revenues	1,187,785	1,406,000	1,402,352	(3,648)
<u>Expenditures</u>				
Current:				
Certificated Salaries	391,737	402,366	400,247	2,119
Classified Salaries	171,752	179,339	172,500	6,839
Employee Benefits	200,486	180,321	180,593	(272)
Books and Supplies	69,191	58,133	58,361	(228)
Services and Other				
Operating Expenditures	326,684	401,514	361,631	39,883
Other Expenditures	115,741	189,937	189,286	651
Total Expenditures	1,275,591	1,411,610	1,362,618	48,992
Net Change in Fund Balances	(87,806)	(5,610)	39,734	\$ 45,344
Fund Balances - July 1, 2023 (As Restated - Note 14)	771,880	771,880	771,880	
Fund Balances - June 30, 2024	\$ 684,074	\$ 766,270	\$ 811,614	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - DEFERRED MAINTENANCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 10,000	\$ 10,000	\$ 10,000	
Other Local Revenue	250	721	4,404	\$ 3,683
Total Revenues	10,250	10,721	14,404	3,683
<u>Expenditures</u>				
Current:				
Services and Other Operating Expenditures	10,000	11,400	2,807	8,593
Net Change in Fund Balances	250	(679)	11,597	\$ 12,276
Fund Balances - July 1, 2023	53,563	53,563	53,563	
Fund Balances - June 30, 2024	\$ 53,813	\$ 52,884	\$ 65,160	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS *

JUNE 30, 2024

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated to District	Total NPL Attributed to District	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2024	0.0006%	\$ 465,500	\$ 223,034	\$ 688,534	\$ 373,157	124.75%	80.62%
2023	0.0006%	413,404	207,031	620,435	332,677	124.27%	81.20%
2022	0.0005%	238,383	119,945	358,328	293,938	81.10%	87.21%
2021	0.0006%	623,155	321,236	944,391	337,281	184.76%	71.82%
2020	0.0006%	521,897	284,730	806,627	319,036	163.59%	72.56%
2019	0.0006%	561,986	321,763	883,749	325,544	172.63%	70.99%
2018	0.0005%	468,939	277,420	746,359	259,046	181.03%	69.46%
2017	0.0007%	571,042	280,594	851,636	364,902	156.49%	70.04%
2016	0.0008%	521,702	338,254	859,956	327,714	159.19%	74.02%
2015	0.0008%	496,128	279,456	775,584	378,145	131.20%	76.52%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date.

NICASIO ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS *

JUNE 30, 2024

<u>Year Ended June 30</u>	<u>District's Proportion of the NPL</u>	<u>District's Proportionate Share of the NPL</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the NPL as a % of Covered Payroll</u>	<u>Plan Fiduciary Net Position As a % of Total Pension Liability</u>
2024	0.0006%	\$ 222,450	\$ 108,482	205.06%	69.96%
2023	0.0008%	261,439	115,561	226.23%	69.76%
2022	0.0008%	163,084	128,005	127.40%	80.97%
2021	0.0007%	229,554	137,818	166.56%	70.00%
2020	0.0007%	212,498	100,991	210.41%	70.05%
2019	0.0008%	202,629	100,238	202.15%	70.85%
2018	0.0008%	190,995	102,023	187.21%	71.87%
2017	0.0008%	150,395	97,434	154.36%	73.90%
2016	0.0011%	163,976	123,159	133.14%	79.43%
2015	0.0008%	90,460	83,648	108.14%	83.38%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALSTRS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Year Ended June 30	Actuarially Determined Contributions	Contributions In Relation to Contractually Required Contributions	Contribution Deficiency/ (Excess)	District's Covered Payroll	Contributions As a % of Covered Payroll
2024	\$ 74,844	\$ 74,844	\$ -	\$ 391,853	19.10%
2023	71,273	71,273	-	373,157	19.10%
2022	56,289	56,289	-	332,677	16.92%
2021	47,471	47,471	-	293,938	16.15%
2020	57,675	57,675	-	337,281	17.10%
2019	51,939	51,939	-	319,036	16.28%
2018	46,976	46,976	-	325,544	14.43%
2017	32,588	32,588	-	259,046	12.58%
2016	39,154	39,154	-	364,902	10.73%
2015	29,101	29,101	-	327,714	8.88%

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALPERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Year Ended June 30	Actuarially Determined Contributions	Contributions In Relation to Contractually Required Contributions	Contribution Deficiency/ (Excess)	District's Covered Payroll	Contributions As a % of Covered Payroll
2024	\$ 18,930	\$ 18,930	\$ -	\$ 70,952	26.680%
2023	27,522	27,522	-	108,482	25.370%
2022	26,475	26,475	-	115,561	22.910%
2021	26,497	26,497	-	128,005	20.700%
2020	27,179	27,179	-	137,818	19.721%
2019	18,241	18,241	-	100,991	18.062%
2018	15,568	15,568	-	100,238	15.531%
2017	14,169	14,169	-	102,023	13.888%
2016	11,543	11,543	-	97,434	11.847%
2015	14,497	14,497	-	123,159	11.771%

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. These schedules present the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. The basis of budgeting is the same as Generally Accepted Accounting Principles (GAAP). There were no excess expenditures over appropriations in the Deferred Maintenance Fund as of June 30, 2024.

The excess of expenditures over appropriations as of June 30, 2024, was as follows:

<u>General Fund</u>	<u>Excess Expenditures</u>
Employee Benefits	\$ 272
Books and Supplies	228

The District incurred unanticipated expenditures in excess of appropriations in the above expenditure classifications for which the budget was not revised.

B. Schedule of the Proportionate Share of the Net Pension Liability

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the District's proportion and proportionate share of the collective net pension liability, the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability associated with the District, if applicable, the District's covered payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

C. Schedule of Contributions

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the statutorily or contracted required District contribution, the amount of contributions recognized by the pension plan in relation to the required District contribution, the difference between the required District contribution and the amount recognized by the pension plan, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation of the District as a percentage of the District's covered payroll.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS

Benefit Changes

There were no changes to benefit terms since the previous valuation for either the State Teachers' Retirement Plan (CalSTRS) or the Public Employer's Retirement Fund B (CalPERS).

Changes of Assumptions

There were no changes in assumptions since the previous valuation for CalSTRS or CalPERS.

SUPPLEMENTARY INFORMATION SECTION

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

		P-2 Report			
		TK / K - 3	4 - 6	7 - 8	Total
Regular ADA		17.99	10.55	4.02	32.56

		Annual Report (District Reported)			
		TK / K - 3	4 - 6	7 - 8	Total
Regular ADA		17.26	10.51	4.18	31.95
Community Day School		0.96			0.96
Totals	-	18.22	10.51	4.18	32.91

		Annual Report (Audited)			
		TK / K - 3	4 - 6	7 - 8	Total
Regular ADA		18.22	10.51	4.18	32.91

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Grade Level</u>	<u>Minutes Required</u>	<u>Instructional Minutes</u>			<u>Traditional Calendar Days</u>			<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
		<u>Offered</u>	<u>Credited</u>	<u>Total</u>	<u>Offered</u>	<u>Credited</u>	<u>Total</u>		
Kindergarten	36,000	36,000	0	36,000	180	0	180	N/A	In Compliance
Grade 1	50,400	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 2	50,400	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 3	50,400	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 4	54,000	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 5	54,000	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 6	54,000	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 7	54,000	55,150	0	55,150	180	0	180	N/A	In Compliance
Grade 8	54,000	55,150	0	55,150	180	0	180	N/A	In Compliance

**NICASIO ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The audited financial statements of all funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2024.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	GENERAL FUND			
	(Budget) 2024-25	2023-24	2022-23 **	2021-22
Revenues and Other Financial Sources	\$ 1,336,557	\$ 1,402,352	\$ 1,219,768	\$ 1,190,151
Expenditures	1,385,570	1,362,618	1,242,961	1,134,611
Other Uses and Transfers Out	0	0	0	0
Total Outgo	1,385,570	1,362,618	1,242,961	1,134,611
Change in Fund Balance	(49,013)	39,734	(23,193)	55,540
Ending Fund Balance	\$ 762,601	\$ 811,614	\$ 771,880	\$ 795,073
Available Reserves	\$ 658,519	\$ 647,597	\$ 636,985	\$ 563,696
Reserve for Economic Uncertainties *	\$ 285,144	\$ 286,494	\$ 284,575	\$ 206,219
Available Reserves as a Percentage of Total Outgo	47.5%	47.5%	51.2%	49.7%
Total Long-Term Liabilities	\$ 687,950	\$ 972,950	\$ 1,219,843	\$ 1,181,467
Average Daily Attendance at P-2	32	33	32	33

* Reported balances are a component of available reserves.

** Prior year balances have been adjusted to reflect the effects of the restatement discussed in Note 14.

The fund balance of the General Fund increased \$16,541 (2.1%) over the past two years. The fiscal year 2024-25 budget projects a decrease of \$49,013 (6.0%). For a district this size, the state recommends available reserves the greater of \$80,000 or 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The District produced operating surpluses of \$39,734 and \$55,540 during fiscal years 2023-24 and 2021-22, respectively, and incurred an operating deficit of \$23,193 during fiscal year 2022-23.

Average daily attendance (ADA) increased 1 ADA over the prior year. The District projects a decrease of 1 ADA during fiscal year 2024-25.

Total long-term liabilities decreased \$208,517 over the past two years due to the payments on the outstanding general obligation bonds.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the instructional days provided and the amount of instructional time offered by the District and whether the District complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code. The schedule also presents the number of school days and instructional minutes that were credited towards instructional time based on J-13A waivers approved by the California Department of Education, when applicable.

C. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Annual Financial and Budget Report to the audited financial statements.

D. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

OTHER INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT
ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

ORGANIZATION

The Nicasio Elementary School District was established in 1866 and comprises an area located in Marin County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Elaine Doss	President	November 2026
Mark Burton	Clerk	November 2026
Daniel Ager	Trustee	November 2024

ADMINISTRATION

Barbara Snekkevik
Superintendent/Principal

Margie Bonardi
Interim Chief Financial Officer

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Education
Nicasio Elementary School District
Nicasio, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Nicasio Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as **Finding 2024-001** that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, except as noted in the accompanying Schedule of Findings and Questioned Costs in **Finding 2024-003**.

District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nicasio Elementary School District's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Nicasio Elementary School District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 13, 2024

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON
INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS**

Board of Education
Nicasio Elementary School District
Nicasio, California

Report on State Compliance

Opinion on State Compliance

We have audited Nicasio Elementary School District's (District) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2024.

In our opinion, Nicasio Elementary School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (Audit Guide)*. Our responsibilities under those standards and the *Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Nicasio Elementary School District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine the District's compliance with state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable

Auditor's Responsibilities for the Audit of Compliance (Concluded)

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools (Concluded):	
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home To School Transportation Reimbursement	Yes
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the *Audit Guide* and which are described in the accompanying Schedule of Findings and Questioned Costs, as noted in **Findings 2024-002** and **2024-003**.

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the noncompliance findings identified in our compliance audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 13, 2024

FINDINGS AND QUESTIONED COSTS SECTION

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:		Unmodified
Internal control over financial reporting:		
Material weaknesses identified?	_____ Yes	_____ X No
Significant deficiencies identified not considered to be material weaknesses?	_____ X Yes	_____ None reported
Noncompliance material to financial statements noted?	_____ X Yes	_____ No

State Awards

Type of auditor's report issued on compliance for state programs:		Unmodified
Any audit findings required to be reported in accordance with the <i>2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting?</i>	_____ X Yes	_____ No
Internal control over state programs:		
Material weaknesses identified?	_____ Yes	_____ X No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	_____ X None reported

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

2024 - 001 / 30000

SIGNIFICANT DEFICIENCY

REVOLVING ACCOUNT

Criteria: The revolving account is established to allow the District to pay for emergency purchases that cannot be processed through the normal purchasing process. The account should be reconciled to the imprest balance every month and should be replenished to the imprest balance when checks are written from the account.

Condition: We noted the account was overdrawn \$50 in April 2024 and was charged a \$35 overdraft fee.

Questioned Cost: None.

Context: This condition was noted during our testing of revolving account reimbursements.

Effect: The District is incurring unnecessary bank charges.

Cause: The District did not replenishing the revolving account in a timely manner during the year. The District replenished the account only once during fiscal year 2023-24.

Recommendation: The District should replenish the revolving account more frequently. In addition, the District should consider increasing the balance of the revolving account, which is currently established at \$1,000.

District Response: With new office management, the District has taken the opportunity to streamline the tracking for their Revolving Cash Account. This new method will help to reconcile monthly bank statements, and aid in the replenishment of the account. With the possibility of having to cover a payroll error during school and county office closures, the District agrees the balance in the revolving account needs to be increased.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024 - 002 / 10000

ATTENDANCE

Criteria: In accordance with Education Code Section 46000, attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education.

Condition: The District reported average daily attendance (ADA) on the incorrect lines for the Annual attendance period. The District also misstated the transitional (TK) ADA on Line B-5.

Questioned Costs: The District understated/(overstated) TK/K-3 ADA for the Annual attendance period as follows:

<u>Program</u>	<u>Line</u>	<u>ADA</u>
Regular ADA	A-1	0.96
Community Day School ADA for Students in Transitional Kindergarten	A-5 B-5	(0.96) (0.03)

Context: The District excluded the transitional kindergarten (TK) ADA on the regular ADA line A-1 and reported the TK ADA on the community day school line A-5. The District does not operate a community day school. The District is funded under the basic aid provision. A revised 2023-24 Annual attendance report (Data ID - A2DEAE4C) reflecting the audited ADA was submitted to the California Department of Education on September 30, 2024.

Effect: The District did not submit an accurate attendance report to the California Department of Education.

Cause: The employee preparing the attendance report was relatively new to the position and there was no independent review of the report by another employee prior to submitting the report to the State.

Recommendation: The District should establish procedures to have an independent second employee review the attendance reports and supporting documentation to ensure that the ADA reported is complete and accurate prior to submittal to the State.

District Response: The accounting error on the State report was addressed and understood by the submitting employee. Steps are in place to have this year's report reviewed by a more experienced staff person to avoid any future errors.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 - 003 / 40000

EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-Program)

- Criteria:**
1. In accordance with Education Code Section 46120(b)(1)(A), local education agencies must operate an expanded learning opportunity program on schooldays no less than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day.
 2. In accordance with Education Code Section 46120(g)(6), for a local educational agency receiving an expanded learning opportunity program apportionment, transportation shall be provided for any pupil who attends a school that is not operating an expanded learning opportunity program to attend a location that is providing an expanded learning opportunity program and to return to their original location or another location that is established by the local educational agency.

- Conditions:**
1. The District did not operate an expanded learning opportunity program on all schooldays for at least nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day.
 2. The District did not provide transportation for students to and from the off campus expanded learning opportunity program for the required intersession days.

Questioned Costs: 1-2. Based on the CDE's ELO-Program Penalty Calculator

LEA Funding Rate	Rate 2
ELO-P Entitlement Calculation	\$ 50,000
Section A - Offering and Access	
Total Classroom-Based Enrollment, Grades TK/K-6	36
Total Classroom-Based UPC, Grades TK/K-6	21
Students Eligible for ELO-P Offering and Access	21
Number of Eligible Students Not Offered and Provided Access to ELO-P	21
Proportional Penalty Factor	1.0000
ELO-P Offering and Access Penalty	\$ 50,000
Section B - Days	
Instructional Days	180
ELO-P offered on instructional days totaling 9 hours	66
Required Intersession ELO-P days	30
Actual ELO-P Intersession days totaling 9 hours	30
ELO-P days short	(114)
Penalty Factor	0.0048
Penalty Calculation	\$ -
Total Penalty	\$ 50,000

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONCLUDED)

EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-Program) (CONCLUDED)

- Context:**
1. The District did not operate an expanded learning opportunity program on schooldays for at least nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day, until they began a before school component on March 1, 2024.
 2. The District did not provide transportation to and from the off campus expanded learning opportunity program for the 30 required intersession days.
- Effects:**
1. The District did not fully comply with the requirements of Education Code Section 46120(b)(1)(A).
 2. The District did not fully comply with the requirements of Education Code Section 46120(g)(6).
- Causes:**
1. The District evaluated their existing afterschool program and waited to develop and adopt their expanded learning opportunity program plan before adjusting their programs to become compliant with all expanded learning opportunity program requirements.
 2. The District was not aware of the requirement to provide transportation to and from any expanded learning opportunity program not located on the District's single school site for the intersession days.
- Recommendations:**
1. The District should ensure the expanded learning opportunity program operates for at least nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day during the regular school year.
 2. The District should provide transportation to and from any expanded learning opportunity program that is not located on the District's single school site for all intersession days.
- District Responses:**
1. During the 2024-25 school year the District has taken steps to ensure the expanded learning opportunity program operates for at least nine hours of combined instructional time, recess, meals and expanded learning instruction per instructional day during the regular school year. These steps include expanding hours of offerings to before the school day begins.
 2. The District will investigate options and work with community partners to provide transportation to and from any expanded learning opportunity program that is not located on the school site during the 2024-25 school year. Due to our small size and rural location, the issue of transportation of students poses significant fiscal and logistical challenges.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<u>FINANCIAL STATEMENTS</u>		
2023 - 001 / 30000		
<u>MATERIAL WEAKNESS</u>		
<u>FINANCIAL REPORTING - UNAUDITED ACTUALS</u>		
The District should develop a more comprehensive financial reporting checklist that can be used by staff during the year-end closing process, to prevent material misstatements from occurring in the future.	Implemented	

Nicasio School District

Agenda Item # 6b

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Consent: Personnel – Custodian

Objective:

To approve Personnel Action regarding the hire of one part-time (0.38 FTE) classified position (Custodian).

Background:

The district's former long-time custodian retired from Nicasio School District effective December 31, 2024. If approved, Raul Saldana will fill this position effective February 1, 2025.

Funding Source/Cost:

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

Recommendation:

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

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* – Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 6C

To: Nicasio School District Board of Trustees
From: Margie Bonardi, CBO
Date: February 6, 2025
Re: Revised Classified Salary Schedule – Custodial Position

Objective: To revise the current classified salary schedule for Nicasio's Custodial position; bringing it into alignment with more comparably sized districts.

Funding Source/Cost: This position is funded from the unrestricted General Fund

Recommendation: Staff recommends approval of the revised salary schedule for the Custodial position.

NICASIO SCHOOL DISTRICT CLASSIFIED / OTHER SALARY SCHEDULE

Effective 07-01-2024

DRAFT

POSITION	Hourly Rate									
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
<u>Custodian</u>	<u>30.24</u>	<u>31.75</u>	<u>33.34</u>	<u>35.01</u>	<u>36.76</u>	<u>38.59</u>	<u>40.52</u>	<u>42.55</u>	<u>44.68</u>	<u>46.91</u>
Business Office Assistant	30.26	31.77	33.35	35.02	36.78	38.62	40.55	42.57	44.71	46.93
School Secretary	24.11	25.33	26.59	27.92	29.31	30.78	32.31	33.94	35.64	37.41
Classroom Aide/ Yard Duty	19.31	19.70	20.09	20.49	20.90	21.32	21.75	22.19	22.63	23.08
Spanish Language Expert	43.94	44.82	45.72	46.63	47.55	48.51	49.47	50.46	51.48	52.51
Subject Area Specialist	36.21	38.05	39.96	41.99	44.12	46.34	48.68	49.65	50.64	51.65

Substitute rates:

Subject Area Specialist	36.21
Classroom Aide/ Yard Duty	19.31
Custodial	23.65
School Secretary	24.11

Board Approved: December 14, 2022

Approved increase: 2.00%

CUSTODIAL RATE REVISED **2/1/2025**

NICASIO SCHOOL DISTRICT CLASSIFIED / OTHER SALARY SCHEDULE

Effective 7-1-2023

POSITION	Hourly Rate									
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Custodian	45.69	46.60	47.52	48.48	49.44	50.43	51.45	52.47	53.52	54.60
Business Office Assistant	30.26	31.77	33.35	35.02	36.78	38.62	40.55	42.57	44.71	46.93
School Secretary	24.11	25.33	26.59	27.92	29.31	30.78	32.31	33.94	35.64	37.41
Classroom Aide/ Yard Duty	19.31	19.70	20.09	20.49	20.90	21.32	21.75	22.19	22.63	23.08
Spanish Language Expert	43.94	44.82	45.72	46.63	47.55	48.51	49.47	50.46	51.48	52.51
Subject Area Specialist	36.21	38.05	39.96	41.99	44.12	46.34	48.68	49.65	50.64	51.65

Substitute rates:

Subject Area Specialist	36.21
Classroom Aide/ Yard Duty	19.31
Custodial	23.65
School Secretary	24.11

Board Approved: December 14, 2022
 Approved increase: 2.00%

NICASIO SCHOOL DISTRICT
Nicasio, California

Resolution 2024-25 #3

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE NICASIO SCHOOL DISTRICT
DECLARING THE DISTRICT A PROTECTIVE DISTRICT**

WHEREAS, the Nicasio School District (NSD) is committed to fostering an inclusive and equitable educational environment where all students, staff, and families feel valued, safe, and supported; and

WHEREAS, the District affirms the inherent dignity and worth of every individual, regardless of their immigration status, national origin, ethnicity, race, religion, disability, gender identity, or sexual orientation; and

WHEREAS, public schools have a legal and ethical obligation to provide all children access to education, as guaranteed by California state law and the U.S. Supreme Court's decision in *Plyler v. Doe* (1982); and

WHEREAS, Nicasio School District believes that immigration enforcement activities and discrimination in or near schools disrupt the learning environment, depress student attendance and family involvement, and undermine the trust and safety necessary for students to succeed academically, socially, and emotionally; and

WHEREAS, the Board of Trustees recognizes the diversity of Nicasio School District as one of its greatest strengths and seeks to protect all students and staff from discrimination, harassment, and intimidation;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Nicasio School District declares NSD a Protective District, affirming its commitment to creating a safe and inclusive environment for all students, staff, and families, regardless of immigration status; and

BE IT FURTHER RESOLVED that the District shall not collect or disclose information regarding the immigration status of students, staff, or families unless required by law, nor will it facilitate or cooperate with federal immigration enforcement activities in any way that is not mandated by federal or state law; and

BE IT FURTHER RESOLVED that the District shall provide training for staff and administrators on the rights of immigrant students and families, as well as on best practices for maintaining safe and inclusive learning environments; and

BE IT FURTHER RESOLVED that the District will collaborate with community organizations and legal service providers to inform and empower immigrant families and provide resources to address their unique needs; and

BE IT FURTHER RESOLVED that the Board of Trustees directs the Superintendent to take appropriate steps to implement this resolution and communicate its principles to the entire Nicasio School District community.

Passed by the following vote:

Ayes:

Nays:

Date: February 6, 2025

Signed by the Clerk of the Board: _____

Nicasio School District

Since 1862

Agenda Item # 6e

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Action: Consider approval of 2025-26 Annual Calendar

Objective:

To approve 2025-26 Annual Calendar

Background:

The Nicasio School Board of Trustees adopts the Annual Instructional Calendar for the following school year. Nicasio Teachers Association was consulted. Shoreline Unified and San Geronimo Valley Community Center schedules were considered. This draft annual calendar aligns with the Tamalpais Union High School District and Marin County Office of Education 2025-26 calendar.

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval of the 2025-26 Annual Calendar.

Nicasio School District Annual Calendar for 2025-26

	M	T	W	Th	F	Days		
AUGUST					1		8/18 Staff Professional Dev. Day (No Classes)	
	4	5	6	7	8		8/19 Teacher Work Day	
	11	12	13	14	15		8/20 FIRST DAY OF SCHOOL 🍎	
	18	19	20	21	22		8/28 BACK-TO-SCHOOL NIGHT	
	25	26	27	28	29	8	8/29 Early Release for Students (S/B)	
SEPTEMBER	1	2	3	4	5		9/1 Labor Day Holiday (No School)	
	8	9	10	11	12			
	15	16	17	18	19			
	22	23	24	25	27			
	29	30				21		
OCTOBER			1	2	3		10/3 Mid-Trimester/Early Release/Teacher PD (I)	
	6	7	8	9	10			
	13	14	15	16	17		10/13 Staff Professional Dev. Day (No Classes)	
	20	21	22	23	24			
	27	28	29	30	31	22		
NOVEMBER								
	3	4	5	6	7		11/11 Veteran's Day Holiday (No School)	
	10	11	12	13	14		11/14 End of 1st Trimester/Early Release (I)	
	17	18	19	20	21			
	24	25	26	27	28	14	11/24-11/28 Thanksgiving Holiday & Recess (No School)	
DECEMBER	1	2	3	4	5		12/3-12/4 NOON DISMISSAL/Parent & Teacher Conferences	
	8	9	10	11	12			
	15	16	17	18	19		12/19 NOON DISMISSAL (S/B)	
	22	23	24	25	26		12/22-1/2 Winter Recess (No School)	
	29	30	31			15		
JANUARY				1	2		1/5 Teacher Work Day	
	5	6	7	8	9		1/6 Students Return to School	
	12	13	14	15	16		1/16 Mid-Trimester/Early Release/Teacher PD (I)	
	19	20	21	22	23		1/19 Martin Luther King Jr. Holiday (No School)	
	26	27	28	29	30	18		
FEBRUARY								
	2	3	4	5	6			
	9	10	11	12	13			
	16	17	18	19	20		2/16-2/20 Mid-Winter Recess (No School)	
	23	24	25	26	27	15		
MARCH								
	2	3	4	5	6			
	9	10	11	12	13		3/9 Staff Professional Dev. Day (No Classes)	
	16	17	18	19	20		3/13 End of 2nd Trimester/Early Release (I)	
	23	24	25	26	27			
	30	31				21		
APRIL			1	2	3		4/2 OPEN HOUSE (6pm)	
	6	7	8	9	10		4/3 Early Release (S/B)	
	13	14	15	16	17		4/6-4/10 Spring Recess (No School)	
	20	21	22	23	24			
	27	28	29	30		17		
MAY					1		5/1 Mid-Trimester/Early Release/Teacher PD (I)	
	4	5	6	7	8		5/5-5/7 State Testing Grades 3-8	
	11	12	13	14	15		5/12-5/14 State Testing Grades 3-8	
	18	19	20	21	22			
	25	26	27	28	29	20	5/25 Memorial Day Holiday (No School)	
JUNE	1	2	3	4	5			
	8	9	10	11	12		6/11 LAST DAY OF SCHOOL/NOON DISMISSAL(S/B)	
	15	16	17	18	19		6/12 Teacher Work Day (No Classes) <i>OR</i> * School Closure Makeup Day	
	22	23	24	25	26		6/15-6/16 School Closure Makeup Day <i>if needed</i>	
	29	30				9		
	○	No School				Total	180	Student Days
	△	Legal Holiday (no classes)				Total	186	Certificated Teacher Work Days
	▽	Teacher Work Day (no classes)						3 Staff Professional Development Days
	★	Staff Development Day (no classes)						3 Teacher Work Days
	★	Early Release, 1:30 pm dismissal						11 Minimum Days
	★	Noon Dismissal						* 2 parent/teacher conferences days
	◇	Parent/Teacher Conferences, Noon dismissal						* 5 individual days (I)
	☺	School-Wide Event						* 4 site/building days (S/B)
	■	State Testing (CAASPP/CAST)						School Closure Makeup Day(s)

Nicasio School District

Agenda Item # 6f

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Matthew Pickett, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: February 6, 2025
Re: Discussion/Action: First Reading Board Policies and Administrative Regulations
5141.21 Administering Medication and Monitoring Health Conditions

Objective:

To review and discuss Board Policy and Administrative Regulation 5141.21, Administering Medication and Monitoring Health Conditions

Background:

Nicasio School District does not have a current policy regarding the administration of medications and monitoring of health conditions. BP/AR 5141.21 addresses these actions and are recommended as part of the Opioid Overdose Prevention Protocol included in the District's Comprehensive School Safety Plan.

Funding Source/Cost:

N/A

Recommendation:

Recommendation: Staff recommends a first reading/discussion of this board policy and administrative regulations with a second/final reading on March 6, 2025.

NICASIO SCHOOL DISTRICT

Board Policy

Series 5000: Students

BP 5141.21

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

The Governing Board believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

In accordance with law, the Superintendent or designee may make naloxone hydrochloride or another opioid antagonist and stock albuterol inhalers available at each school for providing emergency medical aid to any person suffering or reasonably believed to be suffering from opioid overdose or respiratory distress. (Education Code 49414.3, 49414.7)

The parent/guardian of a student who is a qualified patient pursuant to Health and Safety Code 11362.7-11362.85 may administer medicinal cannabis, excluding medicinal cannabis or cannabis products in a smokeable or vapeable form, to the student at a school site. School personnel are not authorized to administer medicinal cannabis to a student. (Education Code 49414.1)

Before administering medicinal cannabis at a school site, the parent/guardian shall provide to the principal or designee a valid written medical recommendation for the student to be given medicinal cannabis, which shall be kept on file at the school. The parent/guardian shall sign in at the school site before administering the medication, and shall not administer the medication in a manner that disrupts the educational environment or exposes other students. After the parent/guardian administers the medication, the parent/guardian shall remove any remaining medicinal cannabis from the school site. (Education Code 49414.1)

The Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

Administration of Medication by School Personnel

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

First Reading: February 6, 2025

NICASIO SCHOOL DISTRICT

Administrative Regulations

Series 5000: Students

AR 5141.21

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

Definitions

Authorized health care provider means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)

Other designated school personnel means any individual employed by the district, including a nonmedical school employee, who has volunteered or consented to administer medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication. (5 CCR 601, 621)

Medication may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

Epinephrine auto-injector means a disposable delivery device designed for the automatic injection of a premeasured dose of epinephrine into the human body to prevent or treat a life-threatening allergic reaction. (Education Code 49414)

Anaphylaxis means a potentially life-threatening hypersensitivity to a substance, which may result from an insect sting, food allergy, drug reaction, exercise, or other cause. Symptoms may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock, or asthma. (Education Code 49414)

Opioid antagonist means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body and that has been approved for the treatment of an opioid overdose. (Education Code 49414.3)

Albuterol means a bronchodilator used to open the airways by relaxing the muscles around the bronchial tubes. (Education Code 49414.7)

Inhaler means a device used for the delivery of prescribed asthma medication that is inhaled. (Education Code 49414.7)

Notifications to Parents/Guardians

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options. (Education Code 49480)

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a

continuing medication regimen for a nonepisodic condition of the following: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

When a student requires medication during the school day in order to participate in the educational program, the Superintendent or designee shall, as appropriate, inform the student's parents/guardians that the student may qualify for services or accommodations pursuant to the Individuals with Disabilities Education Act (20 USC 1400-1482) or Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794).

Parent/Guardian Responsibilities

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

1. Submitting the parent/guardian written statement and the authorized health care provider's written statement each school year as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. The parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49423, 49423.1; 5 CCR 600, 626)
2. If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician, and updating the information when needed. (Education Code 49480)
3. Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider. (5 CCR 606)

Parent/Guardian Statement

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student
2. Grant permission for an authorized district representative to communicate directly with the student's authorized health care provider and pharmacist, as may be necessary, regarding the health care provider's written statement or any other questions that may arise with regard to the medication
3. Contain an acknowledgment that the parent/guardian understands how district employees will administer the medication or otherwise assist the student in its administration
4. Contain an acknowledgment that the parent/guardian understands the responsibilities to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment
5. Contain an acknowledgment that the parent/guardian understands the right to terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time

In addition to the requirements in Items #1-5 above, if a parent/guardian has requested that the student be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall: (Education Code 49423, 49423.1)

1. Consent to the self-administration
2. Release the district and school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication

In addition to the requirements in Items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to the student, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation
2. That the individual is permitted to be on the school site
3. Any limitations on the individual's authority

Health Care Provider Statement

When any district employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer prescribed medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student (Education Code 49423, 49423.1; 5 CCR 602)

2. The name of the medication (Education Code 49423, 49423.1; 5 CCR 602)
3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49423, 49423.1; 5 CCR 602)
4. If a parent/guardian has requested that the student be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49414.5, 49423, 49423.1; 5 CCR 602)
5. For medication that is to be administered by unlicensed personnel, confirmation by the student's health care provider that the medication may safely and appropriately be administered by unlicensed personnel (Education Code 49423, 49423.1; 5 CCR 602)
6. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation
7. Possible side effects of the medication
8. Name, address, telephone number, and signature of the student's authorized health care provider

For self-administration of inhaled asthma medication, the district shall accept a written statement from a physician or surgeon contracted with a health plan licensed pursuant to Health and Safety Code 1351.2. Such written statement shall be in English and Spanish and shall include the name and contact information for the physician or surgeon. (Education Code 49423.1)

District Responsibilities

The Superintendent or designee shall ensure that any unlicensed school personnel authorized to administer medication to a student receives appropriate training from the school nurse or other qualified medical personnel.

The school nurse or other designated school personnel shall:

1. Administer or assist in administering medication in accordance with the authorized health care provider's written statement
2. Accept delivery of medications from parents/guardians and count and record them upon receipt
3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medication, and maintain on the list the type of medication and the times and dosage to be administered
4. Maintain for each student a medication log which may:

- a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information
 - b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication
5. Maintain for each student a medication record which may include the authorized health care provider's written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student
6. Ensure that student confidentiality is appropriately maintained
7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities
8. Report to a student's parent/guardian and the site administrator any refusal by the student to take the medication
9. Keep all medication to be administered by the district in a locked drawer or cabinet
10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects
11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose
12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances
13. In the event of a medical emergency requiring administration of medication, provide immediate medical assistance, directly observe the student following the administration of medication, contact the student's parent/guardian, and determine whether the student should return to class, rest in the school office, or receive further medical assistance
14. Report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement

Emergency Epinephrine Auto-Injectors and Emergency Albuterol Inhalers

The Superintendent or designee shall provide epinephrine auto-injectors to school nurses or other

trained personnel who have volunteered to administer them in an emergency and have received training. The school nurse, or when a school nurse or physician is unavailable, a trained volunteer may administer an epinephrine auto-injector to provide emergency medical aid to any person suffering, or reasonably believed to be suffering, from potentially life-threatening symptoms of anaphylaxis at school or a school activity. A trained volunteer may include the holder of an Activity Supervisor Clearance Certificate who has received specified training. (Education Code 49414)

Additionally, the Superintendent or designee may make emergency stock albuterol inhalers available to school nurses and trained personnel who have volunteered to be used to provide medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress. (Education Code 49414.7)

At least once per school year, the Superintendent or designee shall distribute to all employees a notice requesting volunteers to be trained to administer epinephrine auto-injectors and/or stock albuterol inhalers for emergency aid to individuals exhibiting signs of anaphylaxis reaction or respiratory distress. Such notice shall also describe the training that the volunteers will receive. (Education Code 49414, 49414.7)

The principal or designee at each school may designate one or more volunteers to receive initial and annual refresher training, which shall be provided by a school nurse or other qualified person designated by a physician and surgeon authorized pursuant to Education Code 49414 or 49414.7, and shall be based on the standards developed by the Superintendent of Public Instruction (SPI). Written materials covering the required topics for training shall be retained by the school for reference. (Education Code 49414, 49414.7)

A school nurse or other qualified supervisor of health, or a district administrator if the district does not have a qualified supervisor of health, shall obtain a prescription for epinephrine auto-injectors or stock albuterol inhalers for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414, 49414.7)

Elementary schools shall, at a minimum, be provided one adult (regular) and one junior epinephrine auto-injector. Secondary schools shall be provided at least one adult (regular) epinephrine auto-injector, unless there are any students at the school who require a junior epinephrine auto-injector. (Education Code 49414)

The district shall store emergency epinephrine auto-injectors and stock albuterol inhalers in an accessible location, and shall specify such location in annual notices to staff.

If either medication is used, the school nurse or other qualified supervisor of health shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, all medications shall be restocked before their expiration date. (Education Code 49414, 49414.7)

Any volunteer or trained personnel who administers either medication shall initiate emergency medical services or other appropriate medical follow up in accordance with the training materials

retained by the school. (Education Code 49414, 49414.7)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering epinephrine auto-injectors and/or stock albuterol inhalers shall be provided to each volunteer and retained in the employee's personnel file. (Education Code 49414, 49414.7)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414 or 49414.7, including, but not limited to, the acceptance of epinephrine auto-injectors and/or emergency albuterol inhalers from a manufacturer or wholesaler. (Education Code 49414, 49414.7)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of the described medications for a period of three years from the date the records were created. (Business and Professions Code 4119.2)

Emergency Medication for Opioid Overdose

The district may elect to make emergency naloxone hydrochloride or another opioid antagonist available at schools for the purpose of providing emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. In determining whether to make this medication available, the Superintendent or designee shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to providing an opioid antagonist and training personnel to administer the medication. (Education Code 49414.3)

Additionally, if the district accepts emergency naloxone hydrochloride or another opioid antagonist from the county office of education (COE), the Superintendent or designee shall maintain at least two units of the medication at each district middle, junior high, high, and adult school. (Education Code 49414.8)

When available at the school site, the school nurse shall provide emergency naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity. Other designated personnel who have volunteered and have received training may administer such medication when a school nurse or physician is unavailable and shall only administer the medication by nasal spray or auto-injector. (Education Code 49414.3)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist, describing the training that the volunteer will receive, and explaining the right of the volunteer to rescind the offer to volunteer at any time, including after receiving training. The notice shall also include a statement that no benefit will be granted to or withheld from any employee based on the offer to volunteer and that there will be no retaliation against any employee for rescinding the offer to volunteer. (Education Code 49414.3)

The principal or designee shall designate two or more volunteer employees to receive initial and annual refresher training, based on standards adopted by the SPI, regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49414.3, 49414.8)

Each volunteer shall meet the minimum standards of training for the administration of an emergency opioid antagonist as specified in Education Code 49414.3 or shall have undergone opioid overdose prevention and treatment training and reviewed material available on the California Department of Public Health's website. (Education Code 49414.8)

Any prescription for naloxone hydrochloride or another opioid antagonist shall be obtained by a school nurse, other qualified supervisor of health, or, if the district does not have a qualified supervisor of health, a district administrator from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414.3)

If the medication is used, the school nurse, other qualified supervisor of health, or district administrator, as applicable, shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, the medication shall be restocked before its expiration date. (Education Code 49414.3, 49414.8)

Employees and volunteers that render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist shall not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct. (Health and Safety Code 1799.113)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering naloxone hydrochloride or another opioid antagonist for emergency aid shall be provided to each volunteer in writing and retained in the employee's personnel file. (Education Code 49414.3)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414.3, including, but not limited to, the acceptance of the naloxone hydrochloride or another opioid antagonist from a COE, manufacturer, or wholesaler. (Education Code 49414.3)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist for a period of three years from the date the records were created. (Business and Professions Code 4119.8)

Anti-Seizure Medication

A school nurse or, if a school nurse is not onsite or available, a volunteer designated by the district

may administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from the student's health care provider and is suffering from a seizure. (Education Code 49468.2)

Upon receipt of a request from the parent/guardian of a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed emergency anti-seizure medication, the Superintendent or designee may designate one or more volunteer(s) at the student's school to receive initial and annual refresher training regarding the emergency use of anti-seizure medication. (Education Code 49468.2)

In order to solicit volunteers, the district shall distribute a notice at least once, but no more than two times per school year, to all staff that includes the following information: (Education Code 49468.2)

1. A description of the volunteer request stating that the request is for volunteers to be trained to recognize and respond to seizures, including training to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy if the student is suffering from a seizure
2. A description of the training that the volunteer will receive
3. The right of an employee to rescind the offer to volunteer
4. A statement that there will be no retaliation against any individual for rescinding the offer to volunteer, including after receiving training

A volunteer may rescind the offer to administer emergency anti-seizure medication at any time, including after receipt of training. (Education Code 49468.2)

If a volunteer rescinds the offer to volunteer or is no longer able to act as a volunteer for any reason, or if the placement of a student changes and the student no longer has access to a trained volunteer, the district may distribute an additional two notices per school year to all staff. (Education Code 49468.2)

Volunteer employees shall receive initial and annual refresher training, based on standards adopted by the SPI, regarding the recognition and response to seizures and the administration of emergency anti-seizure medication. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49468.2)

Before administering emergency anti-seizure medication or therapy prescribed to treat seizures in a student diagnosed with seizures, a seizure disorder, or epilepsy, the district shall obtain from the student's parent/guardian a seizure action plan as specified in Education Code 49468.3. The school or district nurse shall collaborate with the parent/guardian of each student diagnosed with seizures, a seizure disorder, or epilepsy in the development of a plan if the student does not have an individualized education plan or Section 504 plan. (Education Code 49468.3)

If the school obtains written consent from the student's parent/guardian, in accordance with 34 CFR 99.30, the seizure action plan shall be distributed to any school staff or volunteers responsible for the supervision or care of the student. (Education Code 49468.3)

Upon receipt of a request from a parent/guardian of a student diagnosed with seizure, a seizure disorder, or epilepsy, the district shall notify the parent/guardian that the student may qualify for services or accommodations pursuant to Section 504 of the federal Rehabilitation Act of 1973 or an individualized education program and shall assist the parent/guardian with the exploration of that option. (Education Code 49468.2)

Additionally, if there are no volunteers at the student's school, the Superintendent or designee shall notify the student's parent/guardian of the student's right to be assessed for services and accommodations guaranteed under Section 504 of the federal Rehabilitation Act of 1973 and the federal Individuals with Disabilities Education Act, and may ask the parent/guardian to sign such notices. (Education Code 49468.2)

The principal or designee shall notify the school nurse assigned to the school, or if a school nurse is not assigned to the school or district, the Superintendent or designee, if an employee administers an emergency anti-seizure medication. (Education Code 49468.3)

The notification described above and the seizure action plan shall be kept on file in the office of the school nurse or a school administrator, in compliance with all applicable state and federal privacy laws. (Education Code 49468.3)

The district shall provide volunteers defense and indemnification for any and all civil liability, with information stating such being provided to the volunteer in writing and retained in the volunteer's personnel file. (Education Code 49468.5)

Trained volunteers who administer emergency anti-seizure medication or medication prescribed for seizure disorder symptoms to a student diagnosed with seizures, a seizure disorder, or epilepsy who appears to be experiencing a seizure shall not be subject to professional review, be liable in a civil action, or be subject to criminal prosecution for acts or omissions in administering the emergency anti-seizure medication. (Education Code 49468.5)

First Reading: February 6, 2025



MARIN COUNTY

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January 15, 2025

President of Board & Board of Trustees
Nicasio School District
PO Box 711
Nicasio, CA 94946

Dear President Doss and Members of the Board,

Our office has completed its review of the Nicasio School District's 2024-25 first interim budget report submitted by the district, in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the district will be able to meet its financial obligations for the current and subsequent two (2) years.

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

Based on our review, we concur with the Board's POSITIVE certification of Nicasio School District's first interim budget.

2025-26 GOVERNOR'S BUDGET PROPOSAL

On January 10th, the Governor released his 2025-26 budget proposal, projecting a balanced budget with no deficits, and anticipating state revenues exceeding the 2024 State Budget Act projections by \$16.5 billion. For TK-14 Education, the Proposition 98 guarantee increases by \$3.6 billion, reaching a total of \$118.9 billion compared to the 2024 State Budget Act.

The Governor's proposal includes a 2.43% cost of living (COLA) adjustment to the Local Control Funding Formula (LCFF) and other TK-12 education programs funded outside of the LCFF that are statutorily adjusted for COLA, such as special education and preschool.

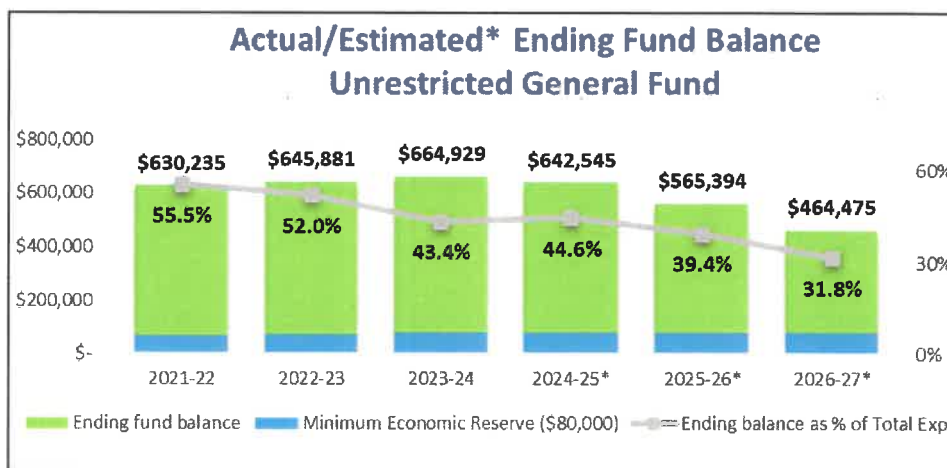
In addition to the statutory COLA adjustment, the Governor is proposing a reimbursement program for student behavioral health services. Another new initiative is the requirement to screen students in kindergarten through second grade for reading difficulties.

The proposal also continues funding for ongoing programs including the Expanded Learning Opportunities Program (ELOP), Universal Transitional Kindergarten (TK) implementation, after-school and summer programs, Universal School Meals Program, arts and music funding (per Proposition 28) and the Equity Multiplier.

As the Legislature reviews the Governor’s proposal over the coming months, further details will be provided.

BUDGETARY POSITION FOR NICASIO SCHOOL DISTRICT

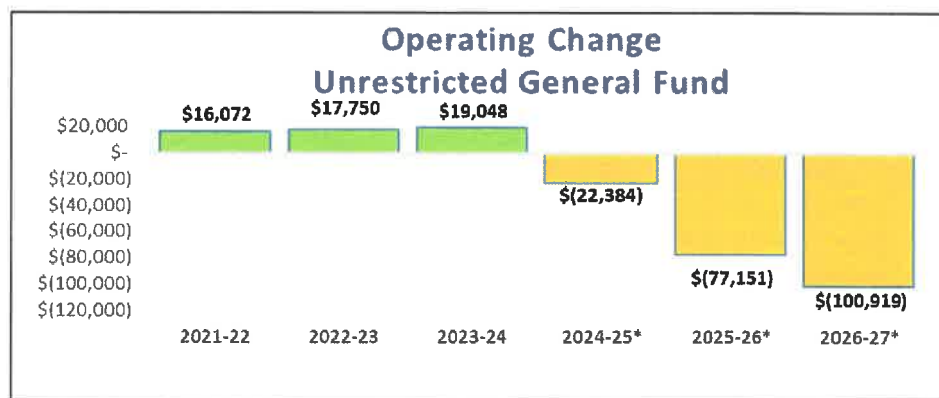
The district’s first interim budget and multi-year projection reflects a deterioration in budgetary position when compared to the adopted budget. The following graph depicts the district’s estimated ending balance in the first interim budget and multi-year projection for the unrestricted general fund, with both the state required minimum reserve and the district’s actual reserve as a percentage of total general fund expenditures.



The district’s ending balance meets the state minimum required reserve requirement for the current and two (2) subsequent years. Nonetheless, the district’s reserves are declining.

OPERATING CHANGE

The district’s interim budget reflects operating deficits in the unrestricted general fund in all three (3) years of the multi-year projection as displayed in the chart below. In addition, we note the district has not yet settled with all bargaining units. Absent offsetting cost reductions, salary increases will exacerbate the district’s deficit spending.



The cumulative impact of projected operations is a 30% decline in fund balance over the current plus two (2) subsequent years, resulting in projected reserves of \$0.5 million or 32% of general fund expenditures on June 30, 2027. While some deficit spending may be planned, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

CASH FLOW

We encourage all districts to request a Tax Anticipation Note (TAN) to allow borrowing in the general fund from the County of Marin for the minimal cost of the treasury interest rate. We note the district's TAN was approved by the County Board of Supervisors in September 2024.

SALARY SETTLEMENTS

We note the district has not settled negotiations with all bargaining units for the budget year. Due to the ongoing nature of these costs, any permanent increases to salary require permanent and ongoing funding sources. When the district and bargaining units are ready to settle negotiations, Government Code 3547.5 requires the district to publicly disclose costs, as certified by the superintendent and chief fiscal officer. Please provide a Public Disclosure of Collective Bargaining Agreement including the tentative agreement(s) and multi-year projection to our office ten (10) working days prior to Board approval. Budget revisions associated with salary settlements should be approved within 45 days of Board approval.

RESERVES

The district maintains the state-required minimum reserve for economic uncertainty of 5% of total general fund expenditures in the current and two (2) subsequent years.

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

CONCLUSION

We want to express our appreciation to staff for the first interim budget's timely submission using the statutorily required forms and the responsiveness to the requests for information made during our technical review.

We appreciate your dedication and service to the students of Marin County. Your attention to good fiscal stewardship ensures the children of Marin County will continue to experience quality education now and in the future. If you have any questions, please do not hesitate to contact me at 415-499-5835.

Sincerely,



JOHN CARROLL
Marin County Superintendent of Schools

BREEAN BROWN
Assistant Superintendent, Business Services

Cc: Barbara Snekkevik, Superintendent
Keith Ricci, Business Manager