

**Nevada City School of the Arts
Charter Governance Council
Meeting Agenda - LCAP Public Hearing
Thursday, May 26, 2022**

This meeting is being held pursuant to the procedures established in Assembly Bill 361 amending elements of the Brown Act effective October 1, 2021. Board Members will appear in person at the location listed. NOTICE OF PUBLIC ATTENDANCE BY LIVESTREAM Members of the public who wish to attend the meeting may do so by livestream at:

Join Zoom Meeting

<https://zoom.us/j/97404766660?pwd=c3ZvQ1FaM0ZLTGNTb20yemFDamlsdz09>

Meeting ID: 974 0476 6660

Passcode: j7YnHP

In- Person

13032 Bitney Springs Rd, Building 8 (Atrium), Nevada City, California

Call Order: 5:15 p.m.

Roll Call:

Public Forum: *Members of the public who wish to comment during the Board meeting may use the “raise hand” tool on the Zoom platform. Individual comments will be limited to three (3) minutes. The Board of Directors may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a member of the public if comments or actions disrupts the Board meeting*

Plaudits:

Action Items

1. Approve Agenda

Consent Agenda

2. Approve April 28, 2022 Meeting Minutes - *See attached*

Reports

3. Director’s FYI Report – Holly Pettitt – *See attached*
4. Board and Committee Reports
 - a. Nomination & Recruitment
 - b. Finance - *See attached*

Discussion Items

5. Discuss 2022-2023 DRAFT Local Control Accountability Plan - *See attached*
6. Discuss Proposed Adopted Budget and Multi-Year Projections - *See attached*

Action Items

7. Approve B - Global Limitations/Global Executive Constraints - *See Attached*
8. Approve NCSA Rent Increase to Raven Springs - *See attached*
9. Review and Accept 2020-21 Taxes - *See attached*
10. Approve NCSA Local Indicator for 2021-22 - *See attached*

Adjournment 7:15 p.m.

Access to Board Materials: A copy of the written materials which will be submitted to the School Board may be reviewed by any interested persons on NCSA's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (530) 273-7736. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

**Nevada City School of the Arts
Charter Governance Council**

CGC 5/26/22, Pg. 3

**CGC Meeting Agenda
Thursday, April 28, 2022**

This meeting was held in person and by teleconference pursuant to Executive Orders N-25-20 and N-29-20 via the Zoom meeting platform. Members of the public who wish to access this Board meeting were provide the link and passcode and allowed to speak during public Forum by raise of hand.

Call Order: 5:30 p.m.

Roll Call: LeeAnne Haglund, Lauren Hesterman, Meshawn Simmons, Meghan Archer, Laura LeBleu, Abby Oas, Andrew Todd

Absent: Trisha Zakon, and Qayyuma Didomenico

Guests: Holly Pettitt, Melissa Brokenshire, and Toni Holman

Public Forum: *None*

Plaudits: Brittani for supporting Angie and Holly on Admin Thursdays, Melissa for the Independent Studies recording.

Action Items

1. Approve Agenda
Motion: Meshawn Simmons 2nd: Laura LeBleu
Unanimous Assent

Consent Agenda

2. Approve March 24, 2022 Meeting Minutes
Motion: Meghan Archer 2nd: Lauren Hesterman
Unanimous Assent

Reports

3. Director's FYI Report – Holly Pettitt reported
4. Board and Committee Reports
 - a. Nomination & Recruitment - Meghan reported
 - b. Finance - Meshawn Simmons reported

Discussion Items

5. Discuss LCAP Revisions - Holly Pettitt reported
6. Discuss 2022-23 Adopted Budget - Melissa Brokenshire reported
7. Board Members Needed for 8th Grade Presentations
8. Classified School Employee of the Year
9. CGC Member Bios Needed for Director's Note

Action Items

10. Approve Continuing Current Covid Protocols
Motion: Laura Hesterman 2nd: Abby Oas
Approved - 2 abstained, 1 left early
11. Approve B-5 Treatment of Treatment of Staff Monitoring Report
Motion: Meshawn Simmons 2nd: Meghan Archer

Unanimous

12. Approve findings that support continuation of the use of teleconference per Executive Orders AB361 for a period of 30 day.
No motion - Item closed

Adjournment 7:22 p.m.

Submitted by: Toni Holman, NCSA Administrative Secretary

4/28/2022

Approved by the NCSA Charter Council

LeeAnne Haglund, Board Chair

Date

Meghan Archer, Board Secretary

Date



School Director FYI Report

May 26, 2022

This report details highlights of the month, operational achievements and items that the Board may like to know and helps to satisfy compliance with our B-6 Communication to the Board policy as well as indicates progress toward our Ends. It is organized by the following:

1. Relevant financial information.
2. School level issues that help the board see the big picture.
3. Public events (activities and gatherings both on and off premises) of a nature that may affect the perception of the School in the community.
4. Internal and external changes like significant modifications to the normal pattern of school business.
5. Progress towards Ends Policies and LCAP

Plaudits

- To Miss Maria and Miss Carrie for preparing their students throughout the year to talk about diversity, inclusion and race. In addition, I want to give a special shout out to Miss Maria for her class meetings. She has worked hard with her students to give genuine, kind and meaningful compliments to one another. So much so that when a student chooses to receive a compliment, over half the class is immediately ready and willing to give one. I was also really impressed also with how welcoming the class was to me and Ms. Defeyter.
- To the 8th Grade Mentor Team - I am super excited to see their presentations on Tuesday! Thanks also to the board members who were able to volunteer their time to help assess the presentations.
- To Scott Mertz and all the staff who helped pull off the Bike Race - it was awesome!
- To Gabriel and Chanthou for their excellent 4th/5th Grade Showcase! It's so exciting to see us slowly working back into performing again.
- To the artists and teachers for making Portfolio Night so wonderful!

Financial Information

- Budget Proposal Discussion is on the agenda.

Facilities Update

- Twin Cities Church Service Day on 4/30 - Wonderful job. We got all the work done and more. We love our partnership with them.
- We are prepping for a meeting with the Curious Forge about electricity usage. They are using far more than we have been charging them - about 10x more.

- The boiler in building nine has been serviced. We need a new gas valve.
- The main door at Building 8, doors at the bottom of the main stairs, and the doors next to Angie's office have all been serviced. We are collecting bids to replace the main door at B8.
- We are collecting bids for vape detectors for the middle school bathrooms.
- HVAC quotes are still coming in for B3. We hope to give teachers independent control over the temperature in their rooms.
- **Building 9** - I have asked Sitaline to look into the feasibility of us using Building 9 as a school building. I will report more on this at the meeting, but will have a detailed report in June.
- **Mountain Biking** - The Bike Race was a HUGE success! We are looking at hosting cross country as well now.
- **Solar Update** - Paving over trenches is complete. Construction Crews Work Complete by Thursday, June 16 - From CalSolar...
 - o Aiming to finalize inspections with the fire and building departments by **June 23rd** (this depends on the fire depts schedule as they are the most difficult to make appointments with).
 - o After the construction phase is complete, Permission to Operate from PG&E typically takes about 4-6 weeks (**Approximately Aug 8th**). This will involve a physical inspection at the site with PG&E which Reid and I will coordinate and stay in communication with you about.

School Wide Issues

- **Parent Complaint:** Regarding not allowing unvaccinated chaperones on the Pigeon Point Trip. Parent feels that we are segregating parents from one another and they feel they are being isolated from the community..

Events

- Jogathon Raffle
- 4th/5th Performance this week.
- Showcase for 6th-8th - June 1st & 2nd
- 7th went to Sac for a play and it was fantastic - the students' behavior was wonderful as well.
- Graduation and dance at the Center for the Arts - June 8th
- Stepping up will happen as usual on June 9th

Arts Based Choice for Education

- All openings are full with the exception of 8th Grade. We still have about 20

openings, but we are choosing not to fill those.

- Showcase will be back at the Center next year in May.
- Kinder Registration went well!

Academic, Arts & Social Emotional Achievement

- Next Year's Elective Lineup:
 - o Woodshop
 - o Watercolor, Digital Art with Apple Pens and iPads, Fiber Arts, Studio Art
 - o Strings and Fiddle, Guitar, Beg Band and Jazz Band
 - o MTB, Thriving in the Wilderness
 - o STEAM, Photography

Safe, Respectful and Equitable Conditions for Learning and Working

- We are looking to implement a peer led Restorative Justice Program for next year.

Contributor and Collaborator to the Greater Community

- Met with the Nisenan this week - I can report at the meeting.

**Nevada City School of the Arts
Finance Committee Meeting Minutes**

April 26, 2022

4:00 p.m. – 5:00 p.m.

Digital Meeting via Zoom

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Board of Directors ("Board") and employees of the NCSA shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

Join Zoom Meeting

<https://zoom.us/j/99516263180?pwd=WGV4ZVlFeldCM3FVcUVpZms4WDhCZz09>

Meeting ID: 995 1626 3180

Passcode: 671470

+1 669 900 6833 US (San Jose)

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (530) 273-7736. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

Call to Order: 4:03 p.m.

Roll Call: Andrew Todd, Cindy Smart, LeeAnne Haglund, Melissa Brokenshire, Lauren Hesterman, Meshawn Simmons

Absent: Laura Lebleu

Public Forum: *Members of the public who wish to comment during the committee meeting may use the "raise hand" tool on the Zoom platform. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The committee members may limit the total time for public comment to a reasonable time. The committee reserves the right to mute or remove a member of the public if comments or actions disrupts the meeting.*

Consent Agenda

1. Approve Agenda
2. Approve 3-22-2022 Meeting Minutes – *See attached*
Motion: Lauren 2nd: LeeAnne
Unanimous Assent

Discussion Items

3. Review Raven Springs LLC Financial Statements – *See attached*. Everything is right on track
4. Review Budget vs. Actuals Report – *See attached*. Nothing of significance to report. Keeping an eye on revenue, expenses right on track for the end of the year.
5. Review NCSA Cash Flow – *See attached*. Cash will be good for the rest of the year.
6. Discuss DRAFT 2022-23 Adopted Budget – *Handout @ Meeting*. Discussion on proposed salary increases. Melissa will have a draft for the finance committee to review at the May meeting.
7. Discuss Items for Next Meeting. LCAP and draft adopted budget.

Adjournment 4:52 p.m.

Access to Board Materials: A copy of the written materials which will be submitted to the School Board may be reviewed by any interested persons on NCSA's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Raven Springs LLC

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Statement of Activity July 1, 2021 - May 23, 2022

	TOTAL
Revenue	
8650 Leases & Rentals	
8650-01 Building 1	23,716.00
8650-04 Pratschner Lease	2,000.00
8650-05 Building 5	59,186.85
8650-06 Building 6	40,788.00
8650-11 Cell Tower Lease	13,400.56
8650-12 Building 12	8,800.00
8650-9B Building 9 - Suite B	4,391.89
8650-9C Curious Forge Lease	22,782.61
8650-9D Building 9 - Suite D	360.00
8650-9E Building 9 Suite E	1,000.00
8650-9i 8650-9i Building 9 - Studio i	120.00
8650-9S Cosmic Shark Lease	3,960.00
8650-9T Building 9 - Storage	6,802.50
8650-9W Building 9 - Suite 225	1,705.60
8650-9X Building 9 - High Bay	4,800.00
8650-9Y Building 9 - Suite 214	200.00
8650-9Z Building 9 - Suite 215	900.00
8650-GM Building 9 - Gym	240.00
8650-NC NCSOTA Lease	504,996.00
Total 8650 Leases & Rentals	700,150.01
Unapplied Cash Payment Income	-6,454.00
Total Revenue	\$693,696.01
GROSS PROFIT	\$693,696.01
Expenditures	
4000 Business Supplies & Materials	
4300 Supplies & Materials	
4330 Office Supplies	123.54
4352 Maintenance Supplies	5,102.09
4352-01 Water Treatment Supplies	4,727.41
Total 4352 Maintenance Supplies	9,829.50
Total 4300 Supplies & Materials	9,953.04
Total 4000 Business Supplies & Materials	9,953.04

Raven Springs LLC

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Statement of Activity July 1, 2021 - May 23, 2022

	TOTAL
5000 Services & Other Operating Expenses	
5500 Operations & Housekeeping	
5510 Utilities - Gas & Electric	
5510-04 Bldg #4	3,316.90
5510-07 Bldg #7	8,130.92
5510-09 Bldg #9	37,376.84
5510-10 Bldg #10	429.04
5510-11 Bldg #11	7,217.87
5510-14 Bldg #14	3,158.53
Total 5510 Utilities - Gas & Electric	59,630.10
5515 Landscaping	43,175.00
5530 Utilities - Water	24,737.82
Total 5500 Operations & Housekeeping	127,542.92
5600 Rentals, Leases & Repairs	
5615 Repairs & Maintenance - Building	138,703.88
5618 Repairs & Maintenance - Auto	1,775.63
5618-01 Property Vehicles - Gas	6,467.25
Total 5600 Rentals, Leases & Repairs	146,946.76
5800 Other Services & Operating Expenses	144,271.38
5804 Property Taxes	31,214.88
5809 Bank Charges & Fees	7,814.21
5848 Licenses & Other Fees	14,619.45
Total 5800 Other Services & Operating Expenses	197,919.92
5910 Utilities - Phone/Internet	11,479.07
5910-01 Bldg #1	-1,551.46
5910-02 Bldg #2	43.76
5910-03 Bldg #3	87.35
5910-04 Bldg #4	118.77
5910-05 Bldg #5	29.60
5910-06 Bldg #6	47.84
5910-07 Bldg #7	505.12
5910-08 Bldg #8	117.17
5910-09 Bldg #9	-3,822.03
5910-10 Bldg #10	81.72
5910-15 Bldg #15	29.60
Total 5910 Utilities - Phone/Internet	7,166.51
Total 5000 Services & Other Operating Expenses	479,576.11
7438 Debt Service	
7438-01 Interest for land	73,550.17
7438-02 Interest for Construction Loan	5,163.60
Total 7438 Debt Service	78,713.77

Raven Springs LLC

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Statement of Activity July 1, 2021 - May 23, 2022

	TOTAL
QuickBooks Payments Fees	340.27
Unapplied Cash Bill Payment Expense	3,277.40
Total Expenditures	\$571,860.59
NET OPERATING REVENUE	\$121,835.42
Other Revenue	
8660 Interest	97.79
Total Other Revenue	\$97.79
NET OTHER REVENUE	\$97.79
NET REVENUE	\$121,933.21

Raven Springs LLC

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Statement of Financial Position

As of May 23, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
9121-65 Cash in Bank - Raven Springs - General Checking - 5165	307,258.88
9122-45 Raven Springs - CIP Checking	292,393.19
Total Bank Accounts	\$599,652.07
Other Current Assets	
9140 Undeposited Funds	270.00
Total Other Current Assets	\$270.00
Total Current Assets	\$599,922.07
Fixed Assets	
9400 Capital Assets	
9410 Land	1,335,647.11
9425 Accumulated Depreciation - Land	-39,595.00
9430 Buildings & Improvements	3,396,558.24
9435 Accumulated Depreciation - Buildings	-203,653.15
9440 Machinery & Equipment	4,509.00
9445 Accumulated Depreciation - Equipment	-1,061.00
Total 9400 Capital Assets	4,492,405.20
9450 Construction in Progress	260,734.50
Total Fixed Assets	\$4,753,139.70
TOTAL ASSETS	\$5,353,061.77
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
9501 Accrued Accounts Payable	-26,042.39
9650 Deferred Revenue	0.00
Total Other Current Liabilities	\$ -26,042.39
Total Current Liabilities	\$ -26,042.39
Long-Term Liabilities	
9670 Lease Deposits	15,160.00
9671 Tri Counties Property Loan	0.00
9672 Tri Counties Construction Loan	0.00
9673 Tri Counties Refi Property Loan - 84560	2,131,618.01
9673-01 Debit Issue Costs	6,643.46
Total 9673 Tri Counties Refi Property Loan - 84560	2,138,261.47
9676 Kubota Parts Loan	-8,077.30
Total Long-Term Liabilities	\$2,145,344.17
Total Liabilities	\$2,119,301.78
Equity	
Retained Earnings	3,111,826.78
Net Revenue	121,933.21
Total Equity	\$3,233,759.99
TOTAL LIABILITIES AND EQUITY	\$5,353,061.77

Nevada City School of the Arts

CGC 5/26/22, Pg. 14

Budget vs. Actuals: 2021-22 2nd Interim Budget - FY22 P&L Classes

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State	2,862,628.00	3,613,300.00	-750,672.00	79.22 %
8100 Federal Revenue	729,183.36	1,480,556.00	-751,372.64	49.25 %
8300 Other State Revenues	868,310.31	880,450.71	-12,140.40	98.62 %
8600 Other Local Revenue	442,022.56	521,909.84	-79,887.28	84.69 %
Unapplied Cash Payment Revenue	83,755.01		83,755.01	
Uncategorized Revenue		200,000.00	-200,000.00	
Total Income	\$4,985,899.24	\$6,696,216.55	\$ -1,710,317.31	74.46 %
GROSS PROFIT	\$4,985,899.24	\$6,696,216.55	\$ -1,710,317.31	74.46 %
Expenses				
1000 Certificated Salaries	1,701,499.74	2,031,402.41	-329,902.67	83.76 %
2000 Classified Salaries	1,269,001.05	1,568,028.00	-299,026.95	80.93 %
3000 Employee Benefits	713,973.75	1,031,479.71	-317,505.96	69.22 %
4000 Books & Supplies	421,535.07	423,020.81	-1,485.74	99.65 %
5000 Services & Other Operating Expenses	1,702,783.25	1,916,384.00	-213,600.75	88.85 %
7000 Other Outflows	6,145.11		6,145.11	
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
Total Expenses	\$5,814,937.97	\$6,970,314.93	\$ -1,155,376.96	83.42 %
NET OPERATING INCOME	\$ -829,038.73	\$ -274,098.38	\$ -554,940.35	302.46 %
NET INCOME	\$ -829,038.73	\$ -274,098.38	\$ -554,940.35	302.46 %

NEVADA CITY SCHOOL OF THE ARTS

CASH FLOW REPORT 2021-22

Date that actuals are posted thru.... 04/30/22

PRIOR YEAR ACTUALS Descriptions	2021-22 Current or Actuals 2021-22	Original Budget 2021-22													Total Jul-Jun	2021-22 Accruals
			July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash Balance	228,760	228,760	228,760	180,785	206,514	73,311	180,899	58,409	134,081	137,179	296,664	357,744	325,455	183,580	228,760	1,091,662
RECEIPTS																
State Aid (Apportionment)	8000-8019	2,615,327	2,983,179	0	90,017	90,017	352,946	162,031	162,031	352,945	162,031	152,457	493,244	153,682	393,967	2,565,368
RL Trf & PERS RLR	8080-8099	893,163	957,949	0	0	0	220,408	51,085	145,082	0	0	275,877	0	0	168,362	860,814
Total 8010-8099	8000-8099	3,508,490	3,941,128	0	90,017	90,017	573,354	213,116	307,113	352,945	162,031	428,334	493,244	153,682	562,329	3,426,182
Federal Revenues	8100-8299	1,480,556	1,361,682	29,135	0	44,188	5,820	73,155	43,576	205,660	17,875	57,930	26,804	289,039	196,966	990,150
Other State Rev.	8300-8599	880,451	838,602	1,111	13,579	13,607	24,931	33,173	84,435	143,324	370,918	259,046	69,188	211,300	32,387	1,257,000
Other Local Rev.	8600-8899	521,910	483,143	22,778	18,238	48,470	86,397	108,819	21,614	48,131	55,974	40,490	35,919	48,058	29,418	564,306
Sources	8931-8979	200,000	250,000	0	0	0	0	0	0	0	0	0	0	0	0	200,000
Contributions	8980-8999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE		6,591,407	6,874,554	53,024	121,834	196,281	690,502	428,264	456,738	750,061	606,799	785,800	625,154	702,079	821,101	6,237,638
DISBURSEMENTS																
Cert Salaries	1000-1999	2,031,403	1,870,586	9,905	100,362	174,695	178,867	184,642	187,319	181,716	196,693	201,343	191,339	174,175	174,175	1,955,231
Classified Salaries	2000-2999	1,568,025	1,497,271	35,963	81,743	128,595	133,326	138,539	138,129	135,984	138,925	135,800	134,109	132,044	132,044	1,465,202
Empl Benefits	3000-3999	1,031,476	1,013,430	18,463	52,622	74,146	73,753	73,430	77,223	74,984	77,482	77,701	77,185	90,277	90,277	857,544
Supplies	4000-4999	423,021	346,266	55,007	50,292	41,085	40,542	43,155	27,087	54,502	24,681	39,023	24,656	26,233	26,233	452,496
Services	5000-5999	1,916,384	1,843,848	201,734	137,715	171,194	180,171	153,027	116,218	254,829	109,267	192,935	154,706	136,174	136,174	1,944,146
Total Supplies & Services	4000-5999	2,339,405	2,190,114	256,740	188,007	212,279	220,713	196,182	143,306	309,331	133,948	231,959	179,362	162,407	162,407	2,396,641
Depreciation Exp	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service (Loan Interest)	7400-7499	0	0	0	0	5	6	6	461	923	1,090	1,124	1,286	0	0	4,901
Total 7000-7499	8290	0	0	0	0	5	6	6	461	923	1,090	1,124	1,286	0	0	4,901
Unapplied Cash Bill Payment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		6,970,309	6,571,401	321,072	422,734	589,720	606,665	592,798	546,439	702,938	548,138	647,927	583,281	558,903	558,903	6,679,518
NET OPERATING REVENUE		(378,902)	303,153	(268,048)	(300,900)	(393,438)	83,837	(164,535)	(89,700)	47,123	58,661	137,873	41,873	143,176	262,198	(441,880)
In-Kind Contribution Revenue	8805	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In house Contribution Revenue	8980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Income/(Loss)		(378,902)	303,153	(268,048)	(300,900)	(393,438)	83,837	(164,535)	(89,700)	47,123	58,661	137,873	41,873	143,176	262,198	(441,880)
Adjust to reconcile Net Revenue to Net Cash Provided by operations:																
Accounts Receivable	9200	50,710	80	(2,158)	(24,331)	(25,245)	(2,574)	3,767	4,392	12,784	3,811	(5,655)	5,041	66,117	36,028	0
Accrued AR	9210	353,768	1,045,324	301,017	196,133	334,806	6,825	74,583	0	0	0	0	0	0	913,365	(559,597)
Prepays	9330	59,606	59,606	0	59,606	0	0	0	0	(385)	0	(7,790)	(13,394)	(77,293)	(39,256)	39,256
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Accum Dep Bldgs	9435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9500	(163,980)	114,813	188,557	(65,308)	75,019	(32,156)	29,996	(191,503)	91,514	(119,350)	(33,885)	(98,000)	101,585	61,283	(61,283)
Credit Card Payable	9620	5,143	2,624	(1,842)	(2,696)	(5,900)	8,552	(11,696)	(929)	1,857	(4,373)	(3,205)	4,655	(5,576)	(18,529)	18,529
Accrued AP	9501	(59,060)	(12,633)	(48,205)	0	0	0	0	0	0	0	0	0	0	52,873	7,966
Health Insurance Liability	9520	(46,471)	(67,544)	(9,362)	(437)	(19,590)	(9,600)	(14,285)	(9,572)	(11,466)	(7,742)	(13,796)	(17,085)	42,804	(137,675)	137,675
Payroll SUI Liability	9546	152	(349)	92	155	(2,513)	162	163	(4,231)	168	169	(4,354)	1,244	153	(9,144)	9,144
Payroll SDI Liability	9547	874	(8,401)	2,009	3,404	(2,969)	3,536	3,557	(7,350)	3,372	3,380	(6,637)	68	2,839	(3,192)	3,192
STRS Retirement Liability	9555	(9,606)	2,690	22,810	(1,733)	797	(895)	3,335	49,986	2,389	(235)	(687)	(18,657)	4,611	64,412	(64,412)
Sales Tax Liability	9565	(168)	(41,953)	0	0	0	0	0	0	0	0	0	0	0	(41,953)	41,953
Workers Comp Liability	9575	4,100	(2,431)	(30,905)	3,917	(2,048)	1,062	1,089	967	1,218	1,237	4,101	1,704	(8,629)	(28,718)	28,718
NCSOS Loan	9641	(100,000)	(100,000)	(50,000)	(50,000)	0	0	0	0	0	0	0	0	0	(100,000)	0
Total Adjustments to reconcile		253,768	786,625	237,912	326,735	247,779	24,377	42,670	15,926	(158,241)	101,450	(123,104)	(71,907)	(134,424)	179,482	(398,859)
NET CASH AFTER OPERATING ACTIVITIES		(125,134)	1,089,778	(30,135)	25,835	(145,660)	108,214	(121,864)	(73,775)	(111,118)	160,111	14,769	(30,033)	8,752	441,680	246,776
Investing Activities																
Capital Assets: Land	9410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Buildings	9430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Equipment	9440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Construction in Progress	9450	0	(17,213)	(981)	0	0	0	0	0	0	(1,064)	(1,630)	0	0	(20,888)	20,888
Capital Assets: Leasehold Impvt	9460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET CASH PROVIDED BY INVESTING ACTIVITIES		0	0	(17,213)	(981)	0	0	0	0	0	(1,064)	(1,630)	0	0	(20,888)	20,888
Financing Activities																
Lease Deposits	9670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PG&E On-Bill Loan	9675	(66,345)	(66,000)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(7,511)	(58,835)
TCBK Loan - Land	9671	0	0	0	8,074	0	0	0	0	0	0	0	0	0	8,074	(8,074)
TCBK Loan - Construction	9672	0	0	1,500	5,010	0	0	0	0	0	0	0	0	0	6,510	(6,510)
TCBK Line of Credit	9676	0	0	0	0	0	0	150,072	114,842	0	48,000	0	(150,000)	(162,914)	0	(0)
Audit Adjustments	9793	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Opening Balance Equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET CASH PROVIDED BY FINANCING ACTIVITIES		(66,345)	(66,000)	(626)	874	12,457	(626)	(626)	149,446	114,216	(626)	47,374	(626)	(150,626)	(163,540)	7,073
NET CASH INC/DEC		(191,480)	1,023,778	(47,975)	25,728	(133,202)	107,588	(122,490)	75,672	3,098	159,485	61,079	(32,289)	(141,874)	278,140	(97,620)
ENDING CASH BALANCE		37,280	1,252,538	180,785	206,514	73,311	180,899	58,409	134,081	137,179	296,664	357,744	325,455	183,580	461,720	994,042

NEVADA CITY SCHOOL OF THE ARTS
REVENUE DETAIL 2021-22 (Flows to Revenue Section of Cash Flow Report)

CURRENT YEAR REVENUE	2021-22	Budget Revised 2021-22	Est/Orig Budget 2021-22													Total	2021-22	Cash & Accrual	Budget Variance	
Descriptions	2021-22	2021-22	2021-22	July	August	September	October	November	December	January	February	March	April	May	June	Jul-Jun	Accruals	Total	s/b \$0	
REVENUE																				
DeFd % 5/5/9	1	1	1	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1	1,000,000	1	-	
5/5/9 SCHEDULE	100%	100%	100%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	102%	17.6%	119%	0	
DeFd % 5/5/9	1	1	1	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1	1,000,000	1	-	
15/15/15 SCHEDULE	100%	100%	100%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	88%	17.9%	116%	0	
State Aids - LCFF 15/15/15	8011	1,574,911	2,626,393	0	90,017	90,017	162,031	162,031	162,031	162,031	162,031	152,457	152,457	152,457	152,457	1,600,017	278,951	1,878,968	301,997	
1400 Prop 30 EPA	8012	1,040,356	356,786	0	0	0	190,915	0	0	0	0	26,201	20,000	20,000	20,000	964,126	191,834	1,155,960	115,604	
State Aid - Prior Years	8019	0	0	0	0	0	0	0	0	0	0	0	0	1,225	0	1,225	0	1,225	0	
State Aid (Apport)	8000-8019	2,615,327	2,983,179	0	90,017	90,017	352,946	162,031	162,031	352,945	162,031	152,457	493,244	153,682	393,967	2,565,368	468,785	3,034,153	418,826	
Chtr In-Lieu Prop Tax	8006	893,163	957,949	0	0	0	220,408	51,085	145,082	0	0	275,877	0	0	0	168,362	890,814	63,929	924,743	
LCFF and In Lieu Trf	8080-8099	893,163	957,949	0	0	0	220,408	51,085	145,082	0	0	275,877	0	0	0	168,362	890,814	63,929	924,743	
Total 8000-8099	8000-8099	3,508,490	3,941,128	0	90,017	90,017	573,354	213,116	307,113	352,945	162,031	428,334	493,244	153,682	562,329	3,426,182	532,714	3,958,896	450,406	
3319 IDEA Fed Spec Ed Ent	8101	73,574	66,503	0	0	0	0	0	0	0	0	0	0	0	0	0	74,639	74,639	1,205	
3327 Mental Health	8101	4,983	4,983	0	0	0	0	0	0	0	0	0	0	0	0	0	6,183	6,183	1,200	
0009 SPED Reimb- Interest/Medi-Cal	8102	34,940	34,062	0	0	0	0	0	0	0	0	0	0	0	0	0	5,639	5,639	(29,301)	
5319 Federal NSLP - Child Nutrition Program	8220	237,600	249,700	0	0	0	5,820	21,596	27,124	8,196	17,875	48,427	30,653	36,745	36,745	233,183	23,368	256,551	18,951	
3212 ESSER II Funding	8287	265,618	263,932	26,635	0	44,188	0	0	0	143,489	0	0	0	65,463	279,775	16,452	296,227	30,609		
3213 ESSER II - 80%	8287	477,574	596,540	0	0	0	0	0	0	15,616	0	0	0	96,265	38,735	150,616	0	150,616	(326,958)	
3214 ESSER II - 20%	8287	119,393	0	0	0	0	0	0	0	16,452	0	0	0	24,066	94,934	135,452	0	135,452	16,059	
3216 ESSER II - ELO G Funds	8287	39,054	0	0	0	0	0	0	0	0	0	9,503	0	19,267	0	19,267	0	19,267	(19,787)	
3217 ESSER II - ELO G Funds	8287	8,963	0	0	0	0	0	0	0	0	0	0	0	2,241	0	2,241	0	2,241	(6,722)	
3218 ESSER II - ELO G Funds	8287	25,459	0	0	0	0	0	0	0	0	0	0	0	6,365	0	6,365	0	6,365	(19,094)	
3219 ESSER II - LLM ELO G Funds	8287	43,886	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43,886)	
3010 Title 1 A Basic	8290	85,794	85,794	0	0	0	0	21,768	0	0	0	0	0	64,000	0	85,768	0	85,768	(26)	
4030 Title 2-A TEACHER TRAINING (CMDC)	8292	12,959	12,959	0	0	0	0	3,958	0	0	0	0	0	0	5,782	0	9,740	0	9,740	(3,219)
4127 Title 4-Student Services	8292	10,000	10,000	2,500	0	0	0	2,500	0	0	0	0	0	2,500	0	7,500	0	7,500	(2,500)	
4610 REAP/SRSA Federal Grant (Title Supp)	8290	38,359	34,709	0	0	0	0	0	0	38,359	0	0	(3,849)	0	0	34,510	0	34,510	(3,849)	
0009 Federal Other - Forest Service	8296	2,400	2,400	0	0	0	0	0	0	0	0	0	0	0	2,400	2,400	0	2,400	0	
PV Federal - Not Accrued 3210/3215	8297	0	0	0	0	0	0	23,333	0	0	0	0	0	0	0	23,333	0	23,333	23,333	
Total Federal Revenues	8100-8299	1,480,556	1,361,682	29,135	0	44,188	5,820	73,155	43,576	205,660	17,875	57,930	26,804	289,039	196,968	990,150	126,481	1,116,631	(363,925)	
6500 SPED Ed 6500 - 5509	8300	287,351	303,860	0	13,579	13,579	24,442	26,081	24,442	24,442	24,442	29,719	29,719	29,719	29,719	299,863	101,604	371,787	84,436	
8310 State - Child Nutrition Programs	8320	6,345	7,614	0	0	28	489	1,512	1,912	2,888	2,668	2,079	2,172	2,668	2,668	16,416	548	16,965	10,620	
0039 3B740 Lease Reimbursement	8545	409,047	409,047	0	0	0	0	5,580	0	0	0	227,248	0	135,000	0	367,829	74,583	442,412	33,365	
0009 Mandated Bk Grant	8550	7,346	7,346	0	0	0	0	0	0	0	7,346	0	0	0	0	7,346	0	7,346	0	
0009 Mandated Cost Reimb (1 x disc funds)	8550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
1100 Lottery - Unrestricted	8560	67,960	62,540	530	0	0	0	0	0	31,819	0	0	27,794	0	0	60,143	28,896	60,143	(7,817)	
6300 Lottery - Restricted	8560	27,101	20,430	581	0	0	0	0	0	486	0	0	0	0	0	1,067	28,896	29,963	2,862	
7422 - PI - In-Person Learning Grant	8590	20,754	0	0	0	0	0	0	0	83,689	0	0	0	0	0	83,689	31,038	114,727	93,973	
7425 - ELO Grant Funding - New TK	8590	0	0	0	0	0	0	0	58,081	0	13,784	0	9,503	0	0	81,368	0	81,368	81,368	
7426 - ELO Restricted to Paraeducators	8590	26,524	0	0	0	0	0	0	0	1,532	0	0	0	5,399	0	1,532	195,498	197,029	170,505	
6546 Spec Ed Mental Health	8290	28,023	28,023	0	0	0	0	0	0	0	0	0	0	5,399	0	5,399	0	5,399	(22,624)	
7026 State Other - KIT Equipment Grant	8587	0	0	0	0	0	0	0	0	107,938	0	0	0	25,000	0	132,938	0	132,938	132,938	
7026 State Other - KIT Training	8587	0	0	0	0	0	0	0	0	107,938	0	0	0	4,011	0	111,949	0	111,949	111,949	
6680/90 TUPE	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
7690 STRS on behalf EOY	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
State Other - 2603 ELO Grant & Educator Eff	8590	0	0	0	0	0	0	0	0	107,938	0	0	0	9,503	0	117,441	0	117,441	117,441	
Total Other State Rev	8300-8599	880,451	838,602	1,111	13,579	13,607	24,931	33,173	84,435	143,324	370,918	259,046	69,188	211,300	32,387	1,257,000	432,467	1,689,467	809,016	
Local - Lunch/Food Service Sales	8634	0	7,875	0	120	0	0	0	0	0	0	0	0	0	0	120	0	120	120	
Local - Merchandise Sales	8638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
Local - Leases & Rentals Revenue	8650	0	0	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	0	22,138	0	22,138	(287)	
Interest Revenue	8660	300	300	0	0	1	1	1	1	1	1	1	1	27	26	99	0	99	(241)	
Local - Afterschool Program Revenue	8676	168,000	168,000	0	364	946	7,278	7,922	9,686	10,883	14,566	14,188	9,014	9,014	0	92,876	0	92,876	(75,124)	
Local - Field Trips Revenue	8693	21,900	0	0	528	1,687	11,432	597	939	939	308	825	4,569	500	500	22,823	0	22,823	(923)	
Local - 9038 Bill Graham Grant	8699	3,500	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,500)	
Donate - Leadership	8701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
Donate - 3445 Performances	8702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
Donate - Artistic Showcase	8703	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
Donate - Yearbook Revenue	8704	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,000)	
Donate - Instrument Rentals	8705	200	200	0	0	0	0	40	0	0	0	0	0	40	0	80	0	80	(120)	
LLC Payment for EE Services	8706	155,210	155,468	13,116	13,116	13,116	13,116	13,116	0	26,231	13,116	13,116	13,116	13,116	13,116	157,387	0	157,387	2,177	
Donate - Summer Camp Revenue	8707	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
Donate - Misc Parent Donations	8801	0	0	0	0	10	0	0	0	0	0	0	0	0	0	10	0	10	10	
Donate - Other Parent Donations	8802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
Local - Local Grants	8802	0	0	0	0	0	0	0	0	0	0	0								

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Nevada City School of the Arts

CDS Code: 29 10298 0114330

School Year: 2022-23

LEA contact information:

Holly Ann Pettitt

Director

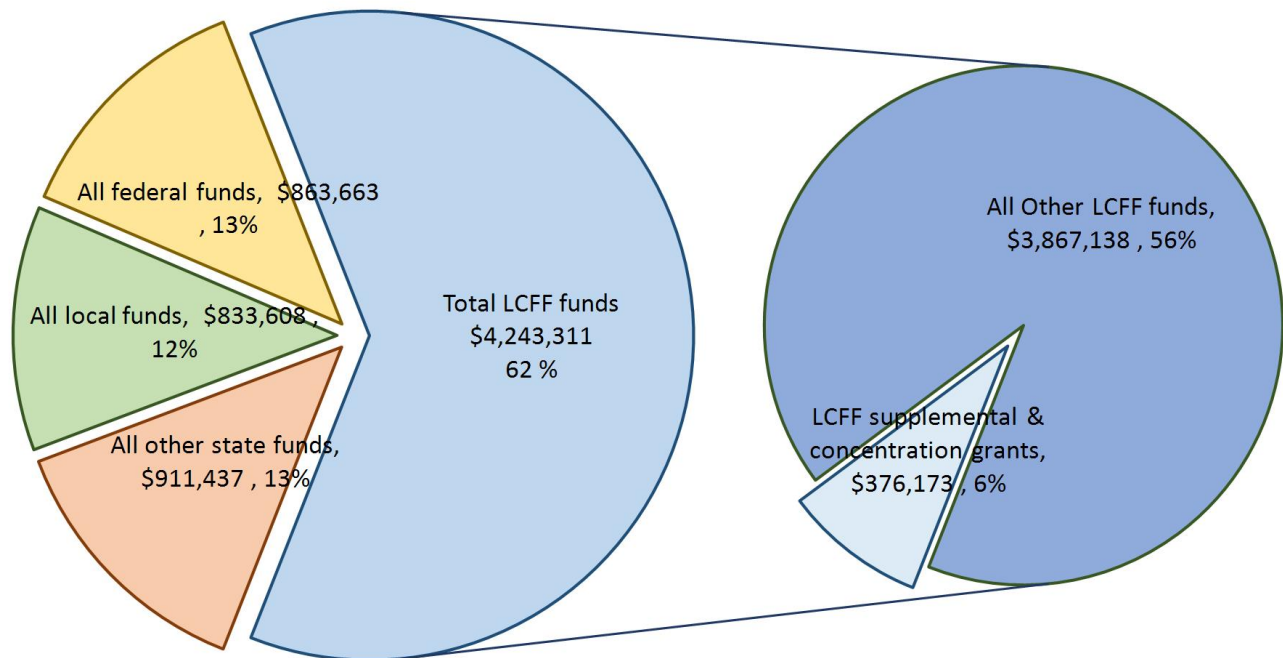
director@ncsota.org

(530) 273-7736 ext. 1007

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

Budget Overview for the 2022-23 School Year

Projected Revenue by Fund Source



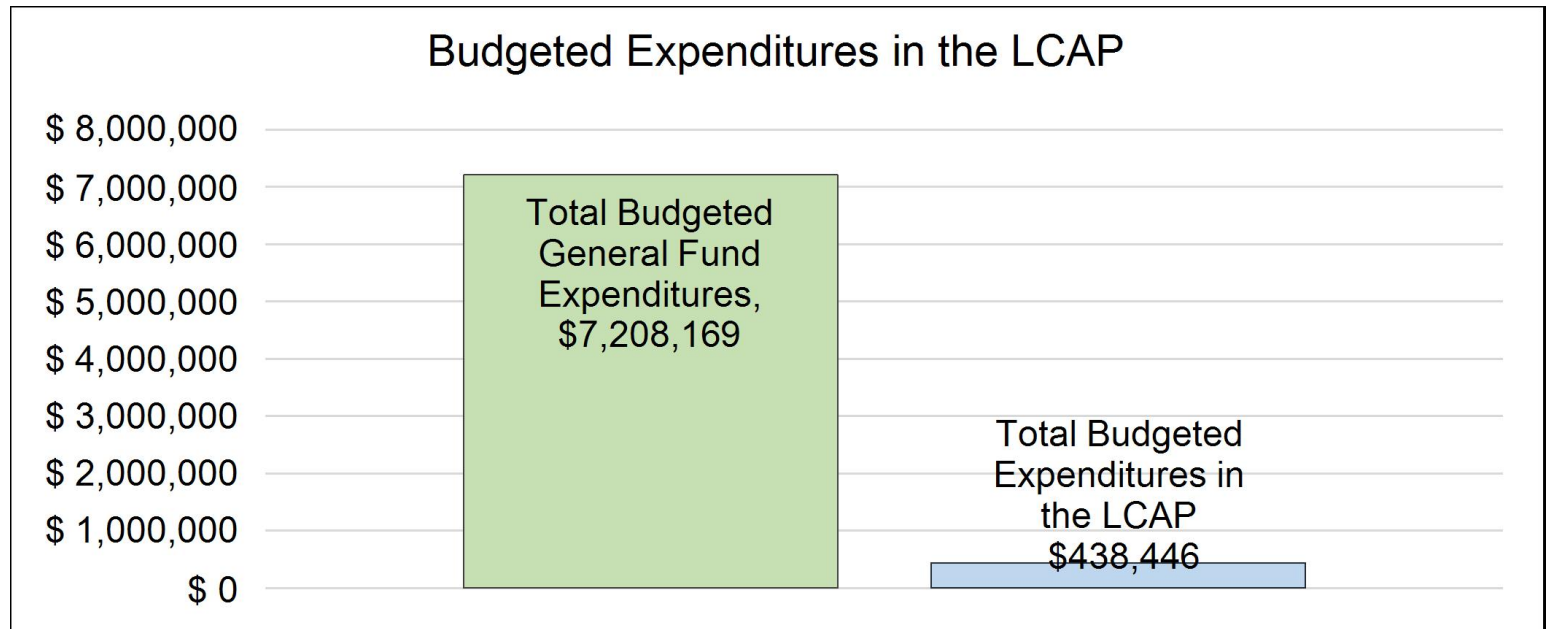
This chart shows the total general purpose revenue Nevada City School of the Arts expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Nevada City School of the Arts is \$6852018, of which \$4,243,311 is Local Control Funding Formula (LCFF), \$911437 is other state funds,

\$833,608 is local funds, and \$863,663 is federal funds. Of the \$4,243,311 in LCFF Funds, \$376,173 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Nevada City School of the Arts plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Nevada City School of the Arts plans to spend \$7208169 for the 2022-23 school year. Of that amount, \$438446 is tied to actions/services in the LCAP and \$6769723 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

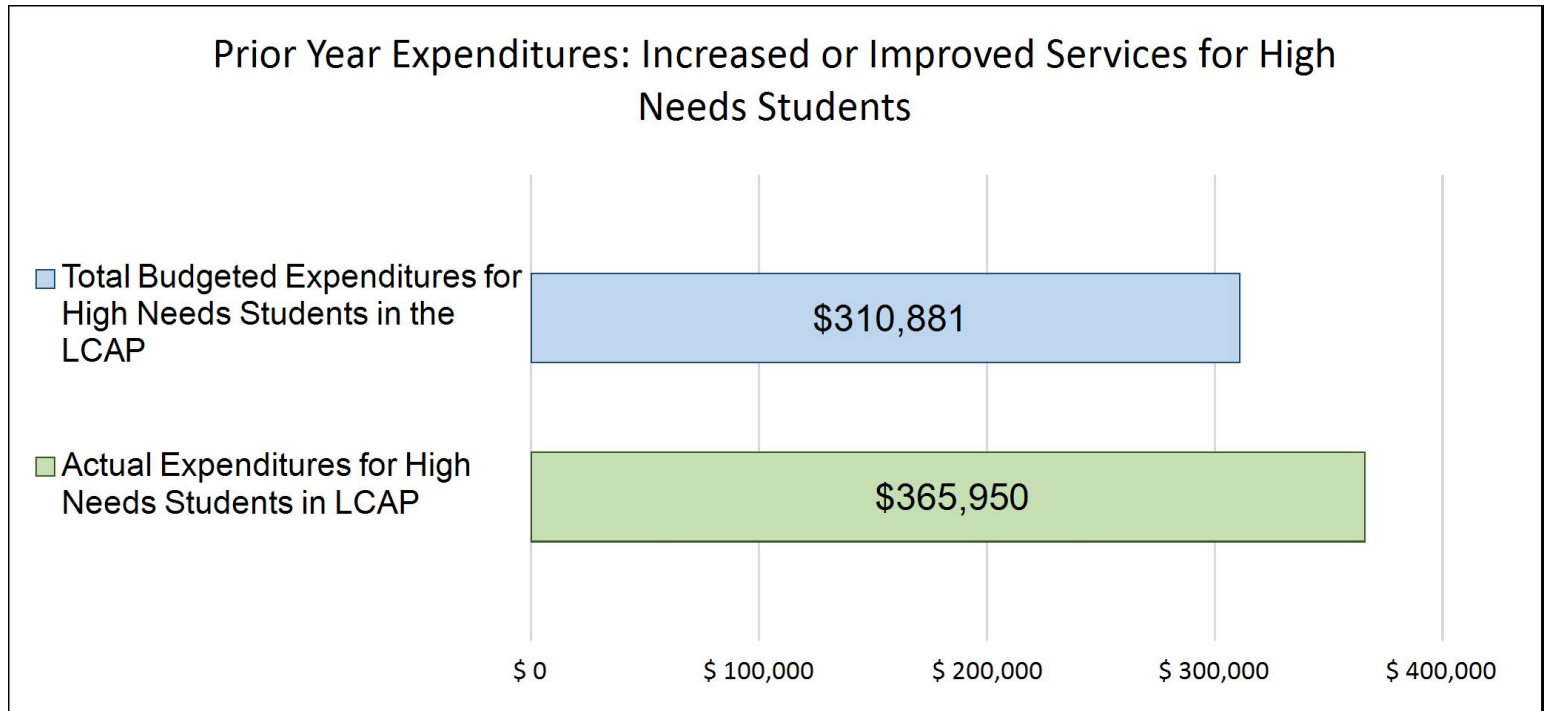
We utilize a significant portion of our general fund to support fine and performing arts in education. We do not include facilities and all other operational expenses that are not measurable or directly related to increasing or improving services to students that are low income, foster youth or English learners.

Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Nevada City School of the Arts is projecting it will receive \$376,173 based on the enrollment of foster youth, English learner, and low-income students. Nevada City School of the Arts must describe how it intends to increase or improve services for high needs students in the LCAP. Nevada City School of the Arts plans to spend \$438446 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2021-22



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

The text description of the above chart is as follows: In 2021-22, Nevada City School of the Arts's LCAP budgeted \$310881 for planned actions to increase or improve services for high needs students. Nevada City School of the Arts actually spent \$365950 for actions to increase or improve services for high needs students in 2021-22.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Nevada City School of the Arts	Holly Pettitt School Director	director@ncsota.org 530-273-7736 x1007

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

NCSA continues to meet monthly with the Parent Advisory & Staff Advisory Groups to engage them in discussions of school improvement (See LCAP pg. 4)

https://www.ncsota.org/wp-content/uploads/2021/07/2021_Local_Control_and_Accountability_Plan_Nevada_City_School_of_the_Arts_20210614.pdf.

To date we have spent most of the money received based on our survey and meeting data from last year. With the receipt of the Expanded Opportunity Learning Program funds, we are focusing on additional teacher training and additional instruction as referenced in those documents.

In addition to those meetings, we have had 4 Parent Advisory Group Meetings this year to also discuss the LCAP goals and expenditure of additional funds. October 15, 2021, November 12, 2021 and December 17, 2021, January 21, 2022.

Our Staff Advisory Meetings were held - August 30, 2021, September 13, 2021, October 4, 2021, November 1, 2021, December 6, 2021, January 3, 2022.

Based on these meetings and parent requests, we are adding a STEAM elective as well as hiring an additional math teacher to support the 8th graders in regaining skills lost during the pandemic and to prepare them for high school Algebra and Geometry.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

N/A

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

NCSA engaged all stakeholders through regular monthly meetings, End of Year surveys, and two Town Hall meetings in March and April of 2021 as referenced in the ESSR III (page 2) and ELO Plan (page 1 & 2) - see links here:

ESSR III - https://www.ncsota.org/wp-content/uploads/2022/01/FINAL-2021_ESSER_III_Expenditure_Plan_Nevada_City_School_of_the_Arts_20220104.pdf

ELO Plan - https://www.ncsota.org/wp-content/uploads/2021/12/2021_Expanded_Learning_Opportunities_Grant_Plan_Nevada_City_School_of_the_Arts_20210525-3.pdf

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

Please refer to page 4 of the ESSER III Expenditure Plan for a detailed accounting of Strategies for Continuous and Safe in Person Learning expenditures. https://www.ncsota.org/wp-content/uploads/2022/01/FINAL-2021_ESSER_III_Expenditure_Plan_Nevada_City_School_of_the_Arts_20220104.pdf

For example :

We have set aside funds to upgrade our HVAC System, had the ducting sanitized and purchased COVID Testing Supplies. We have faced the challenges of finding contractors and companies available to complete the work.

Page 5 of the ESSER III Plan highlights the impact of lost instructional time

For Example:

- Summer School
- Smaller Class Sizes
- Tutoring & Paraprofessional Support

This has been mostly successful, but we have had a challenge finding qualified personnel to fill the necessary positions.

Pages 6 & 7 Describe the use of the remaining funds which were spent on equitable and inclusive visual aides and curriculum, an additional

psychologist and general education counselor, and expanded teacher libraries.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

NCSA considers the LCAP to be the comprehensive planning document that captures the priorities, goals, and actions to improve student outcomes. As such, all additional funds received are viewed through the lens of the LCAP to determine where student needs exist and what services are needed to address those needs. Some examples of how these additional funds are aligned are:

- Paraprofessional support
- Classroom Libraries
- Additional Psychologist
- General Education Counselor
- Summer School

LCAP - https://www.ncsota.org/wp-content/uploads/2018/06/2018_Local_Control_and_Accountability_Plan_Annual_Update_Nevada_City_School_of_the_Arts_20180627.pdf

ESSER III Plan - https://www.ncsota.org/wp-content/uploads/2022/01/FINAL-2021_ESSER_III_Expenditure_Plan_Nevada_City_School_of_the_Arts_20220104.pdf

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local

educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: *“A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with*

the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Nevada City School of the Arts	Holly Ann Pettitt Director	director@ncsota.org (530) 273-7736 ext. 1007

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Nevada City School of the Arts (NCSA) is a County-Wide Benefit Charter currently serving up to 450 pupils in Transitional Kindergarten through 8th Grade since 1994. High school metrics are not applicable. 48% of NCSA's pupils are low-income and 13% are pupils with disabilities. All pupils with disabilities participate in the general education program to the maximum extent possible. Educational services in ELA and Math are provided according to IEP goals for each student and Extended School Year is provided as appropriate. NCSA does not have over 1% of English Language Learners.

The mission of NCSA is to nurture and inspire academic excellence through the Arts. NCSA operates under a Policy Governance model of leadership with the Ends Policies paving the way forward. Our Ends Policies are as follows:

Nevada City School of the Arts exists so that students, families, staff, and the greater community have:

- an arts-based choice for elementary education.
- an educational institution that facilitates academic, artistic, and social-emotional achievement.
- a collaborator and contributor to the greater community.
- a safe, respectful, and equitable conditions for learning and working.

We strive to encourage students to be self-motivated, competent, lifelong learners through self-directed learning opportunities initiated and pursued through collaboration between students, parents, and teachers; for students to perform and achieve as well as or better than pupils in traditional California public schools by the end of 8th grade; for students to demonstrate arts-integrated learning across major subject areas; and to provide experiences and activities which develop the whole child academically, socially, emotionally, culturally, and physically. NCSA is committed to creating a school culture where all members of different gender identities, sexual orientations, religions, races, ethnicities, and physical and developmental abilities are welcomed, valued, and celebrated. We are dedicated to proactively identifying and addressing biases, practices, policies, and institutional barriers that perpetuate injustice and inequality in our school. Anti-racist and anti-

oppressive practices will be guideposts that allow us to consistently reflect on our policies and curriculum ensuring they are promoting equity and representation for all students. In doing so, our goal is to foster the development of positive identities for all students, promote their abilities to build productive and genuine relationships with people across differences, and work towards ensuring equal access to opportunities and achievement for all students. We want our students to be able to understand stereotypes and their counternarratives, along with systems of oppression, and learn how to intervene and interrupt injustice when confronted with it. We believe that all our lives are enriched when communities are equitable and inclusive.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

NCSA's CAASPP scores for middle school students in 2021 were high considering the pandemic and on-line schooling, with 68% of students scoring at or above grade level in ELA and 46% scoring at or above grade level in math. 3rd thru 5th graders did not take the test, however on local iReady assessments the 3rd through 5th grade students increased their academic achievement by about 5%, particularly in ELA. Our success was due to our teachers doing an excellent job educating students through hybrid and distance learning during the pandemic, and due to all of the academic supports we put in place (tutoring, on-site support for unduplicated pupils during closure, hotspots for families with no internet access, etc.). In the 2021-2022 school year, we returned fully in person for the first time since the pandemic hit. We lowered our class sizes in every grade because we know teachers are able to more effectively work with students when class size is small. We were successful in building a strong mental health team to support our students' mental health. We hired an additional school psychologist to support students with IEPs, a counselor to support general education/unduplicated students, and we utilized ESSER funding to provide high-need students with additional support. We focused on the social-emotional needs of students returning to the classroom after being off-campus for so long due to COVID-19. Teachers utilized Positive Discipline curricula and class meetings, a Mindfulness curriculum, and responded to the needs of students as they were resocialized in an academic setting. Another success is knowing that our stakeholders are extremely satisfied with NCSA. Parent survey responses indicated that 96.6% of families feel engaged and part of the NCSA community. According to our staff survey, 96% of staff feel engaged and part of decision making. Finally, 85% Students in 4th-8th indicate that they are happy to be at NCSA.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

We experienced a huge spike in challenging student behavior and student suspensions this year after being off-campus for so long.

Our normally low number of suspensions (2%) increased to 4.7% and we had one expulsion when normally we have none.

We see that one of our needs is to continue to address student mental health, social-emotional, and behavioral needs. We will follow the intervention process to get these students more time with our school counselors. Another support for this is to work on building our parent support program. We've hired a school-parent liaison, who provides parenting classes, behavior support, and positive discipline training and support both in school and at home and she is being trained as a Registered Behavior Technician to help support teachers address difficult behaviors in the classroom. As this program is strengthened, we believe it will reduce the number of student discipline incidents and increase attendance.

Another need is to address the chronic absenteeism and overall attendance rates at NCSA. Our attendance rates are lower than any year prior due to COVID-19 absence protocols.

In 18/19 (no report 20/21) we had 93% classroom based attendance overall. This year we have 92% classroom based attendance. In 20/21 our Chronic Absenteeism rate was 20%. This year we are at 26%.

While we offered Independent Studies and Zoom check ins for students who were absent due to Covid protocols, not every student and family was able to support that learning and assignment completion at home. Another contributor to high absence rates was that we did not offer independent studies for travel, so families who traveled and missed school were not able to utilize independent studies to make up for their absences. Next year, independent studies for travel will be available again, which will help reduce our unexcused absences.

We also plan to improve our community culture and strengthen our equity and inclusion so that students feel comfortable and happy being at school daily. Now that social distancing is not expected, we can help facilitate carpool mapping that will allow families to ride together and get to school more often. Finally, we plan to build a stronger school culture in middle school by creating a student driven restorative justice group that helps with student discipline and create a Leadership elective that promotes students learning to lead for justice.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Overall, what should be noted in the plan going forward, is our dedication to keeping our class sizes small, the hiring of a registered behavioral technician, supporting the mental health and social-emotional needs of students with additional resources, increased training for staff and teachers, and the hiring of additional staff to support academic growth. We are also committed to lowering Chronic Absenteeism by hiring a Positive Discipline Trained staff member dedicated to providing direct support to parents who are in need. In addition, we are particularly proud of our work on our standards-aligned and culturally responsive curriculum maps being worked on by all teachers.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Nevada City School of the Arts stakeholders are engaged and involved in the review and implementation of our LCAP goals in a variety of ways.

- Normal Monthly Parent Advisory Group (PAG) meetings were held each month, with representation from parents of unduplicated pupils. At this meeting, we asked for feedback on how best to spend the significant funds we will continue to receive through the CARES Act (ESSER, GEER & LLM), CRRSA Act (ESSER II & GEER II) and the newly approved ARPA (ESSER III & GEER III). Stakeholders provided feedback on ELA and Math planning. They also discussed strategies to build emotional health between pupils, teachers, and parents and to voice concerns about accelerated programs for math, more science experiments, increase in music electives, the need for foreign language, and better lunches.
- Monthly Staff and Team Meetings were held to discuss progress with LCAP goals and identify areas of need for teacher and pupil support.
- Weekly Team Meetings allow stakeholders the opportunity to express needs and concerns pertaining to instruction and assessment in ELA and Math, especially for unduplicated pupils.
- Weekly Student Support meetings were held to discuss the academic and emotional needs of special education students and students who were identified as needing more intervention. The team continues to refine a support structure for the MTSS process and pupils with disabilities. These meetings are fundamental in identifying ways to support teachers in providing explicit instruction to support students' needs.
- Monthly Advisory Group meetings involve stakeholders in the school-wide decision-making process by allowing representatives to mediate staff concerns prior to final decisions about ELA, Math, Conditions of Learning, and Stakeholder engagement goals.
- Teachers/Staff Surveys, Parent Surveys, and Pupil Surveys are distributed to gain feedback on satisfaction with school support and suggestions for improvement.
- Monthly Charter Governance Council board meetings are held to share, discuss, and receive feedback on LCAP goals and actions/services.
- February(2-28-22) Mid Year Update was held to discuss to provide an LCAP progress update and any proposed changes for next year.

In the development of the annual update, stakeholder involvement and engagement in supporting the implementation of the LCAP was

sought through monthly Charter Governance Council board meetings, Parent Advisory Group meetings, bi-weekly Advisory Committee meetings, monthly staff meetings, weekly Special Education Team meetings, and surveys to parents, staff, and students. At every Parent Advisory Group and CGC board meeting, updates on curriculum, student progress, and learning environment are given through the Director's Monitoring Reports and FYI Reports.

- February 1 - 20, 2022 - Parent surveys were completed and suggestions documented.
- March 7, 2022 - Student Satisfaction surveys were sent to 4th-8th grade students.
- March 2022 - Stakeholders were asked to complete staff surveys. Two surveys were created, one for certificated staff and one for classified staff, in order to include specific stakeholder feedback about employment. These surveys also provided feedback about actions and services to support students, directly or indirectly, including unduplicated pupils. Results of this survey were compared to the prior year to measure progress and analyzed for modifications and additions to actions and services.
- February 2022 - Instructional support for and assessment of pupils with disabilities was discussed with stakeholders. The purpose was to ensure that measurable outcomes were appropriate and to ensure that actions and services provided are meeting the needs of MTSS students and pupils with disabilities.

May 26, 2022, at 5:00 pm - Public Meeting held to review LCAP

NCSA has no bargaining unit - staff and admin work together on all issues to build consensus.

June 17, 2021 - The LCAP was brought to CGC for approval, followed by review of the budget for approval.

A summary of the feedback provided by specific educational partners.

Parent, Student and Staff Feedback on programs they would like to see at NCSA:
 Staff is concerned about school culture and would like training in differentiation and Project Based Learning.
 Continued Mental Health Support from GenEd Counselor
 Parenting Support
 Teacher Training - UDL, Modern Classroom and Project Based Learning
 Summer School
 After school tutoring
 Librarian/Library
 Expanded Classroom Libraries
 Social Justice classes for students
 Advanced Math Curriculum
 More Instructional Assistants

Improved Lunches
Reading Curriculum for Comprehension
New Math Curriculum
More music electives
More Dance/Performance - FT Dance/Performance Teacher.
Foreign Language

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

We have included in our LCAP all of the above suggestions.

Goals and Actions

Goal

Goal #	Description
1	Goal 1: Academic Achievement - Increase achievement in English language arts, mathematics and science for all students, including unduplicated pupils and those identified as English Language Learners, low-income students and students with disabilities who did not score at or above grade level (Priorities - 1, 2, 4, 7, & 8).

An explanation of why the LEA has developed this goal.

Although NCSA was labeled as "green" for both math and ELA on the CA Dashboard in 18/19 and the middle school scored well in 20/21, we still need to raise our assessment scores for our unduplicated pupils on both the state and local assessments, so that all students score at or above state standards. The actions for this goal will help to increase scores by focusing directly on student support and academic intervention for our unduplicated pupils.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP - ELA number of points above/below standard as reported on the CA Dashboard	All School - 12 pts Above Low Income - 5 pts Below (CA Dashboard 18/19)	Limited Data Available. Scores are for 6th-8th Only (20/21). At or Above Grade Level: All Students - 68% Low Income - 60%			Increase ELA scores by 10 points on the CA Dashboard for the school and low income students.
CAASPP - Math number of points	School - 18 Pts Below	Limited Data Available. Scores are			Increase Math scores by 10 points for the

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
above/below standard as reported on the CA Dashboard	L. I.- 39 pts below (Dashboard 18/19)	for 6th-8th Only (20/21). At or Above Grade Level: All Students - 45% Low Income - 28%			school and low income students on the CA Dashboard.
CST - Science % of 5th and 8th grade students who score at or above Standard.	45% of 8th grade students scored at or above standard on the CST - Science 50% of 5th grade students scored at or above standard on the CST - Science (18/19)	57.5% of 8th grade students scored at or above standard on the CST - Science (20/21)			5th and 8th grade students will increase scores by 5% on the CST - Science.
% of all 6th-8th grade students who score at or above standard on the Writing By Design assessment.	57% of 6th-8th grade students scored at or above standard on the Writing By Design assessment. (20/21 Local Assessments May)	59% of 6th-8th grade students scored at or above standard on the Writing By Design assessment. (21/22 Local Assessments May)			72% of 6th-8th grade students will score at or above standard on the Writing By Design assessments.
% of K-5 Pupils who score at or above standard on the iReady ELA	72% of K-5 students scored at or above standard on the iReady Reading Diagnostic	No Data Yet 5/22			75% of K-5 students will score at or above standard on the iReady Reading/ELA Diagnostic.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Diagnostic assessments.	(May 2021)				
% of K-7 Pupils who score at or above standard on the iReady Math Diagnostic assessments.	62% of K-5 students scored at or above standard on the iReady Math Diagnostic assessments. (6th/7th students did not take the test - May 2021).	No Data Yet 5/22			65% of K-5 students will score at or above standard on the iReady Math Diagnostic assessments.
% of English Language Learners who improve on the ELPAC Test	100% of ELL's improved on the ELPAC (May 2021)	100% of ELL's improved on the ELPAC (May 2022)			100% of EL's will improve on the ELPAC.
% of English Language Learners who are reclassified FEP (Fluent English Proficient) on the ELPAC.	75% of EL students have been reclassified as FEP on the ELPAC (May 2019)	100% of EL students have been reclassified as FEP on the ELPAC (May 2022)			100% of EL students students will be reclassified as FEP on the ELPAC
% of all students, including students with disabilities, who receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard.	100% of all students, including students with disabilities, have access to standard aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard (20/21).	100% of all students, including students with disabilities, receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard (21/22).			100% of pupils will receive a broad course of study and access to standards aligned curriculum as measured by the Local Academic Indicator on the CA Dashboard.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
% of teachers who implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum.	100% of teachers implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum (20/21).	100% of teachers implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum. (21/22)			Maintain - 100% of teachers implement Common Core State Standards aligned curriculum
% of teachers who are appropriately assigned & credentialed	91% of teachers were appropriately assigned & credentialed (20/21)	90% of teachers were appropriately assigned & credentialed (21/22).			100% of teachers will be appropriately assigned and credentialed.
% of teachers who participate in peer/formal observations	0% of teachers have participated in peer observations. (20/21)	95% of teachers have participated in peer observations (21/22)			100% of teachers will participate in peer observations 2 times a year.
% of completed Common Core standards aligned and social justice aligned curriculum maps for TK-8th grades.	0% of teachers have completed comprehensive standards aligned and culturally responsive curriculum maps for each core subject at every grade level (20/21).	70% of teachers have completed comprehensive standards aligned and culturally responsive curriculum maps for each core subject at every grade level (21/22).			100% of teachers have Common Core standards aligned and social justice aligned curriculum maps for TK-8th grades.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Digital Services	Purchase subscriptions that support online safety for students and communication with parents. (GoGuardian, Nutrikids lunch software, Parentsquare, etc.)	\$12,261.00	Yes
1.2	iReady Math and Reading Diagnostic Assessment K-8	Implement and purchase a site license for K-8 reading and math diagnostic and instruction from iReady	\$20,300.00	Yes
1.3	Classroom Support (General)	Provide Paraprofessionals/Instructional Assistants & Subs for every grade K-3rd grade & Middle School	\$322,838.00	Yes
1.7	Credentialed Reading Specialist	Provide 1 FT Credentialed Reading Specialist (Local Assignment, EC 44258.3)	\$91,163.00	Yes
1.8	Credentialed Math Intervention Specialist	Provide 1 FT Credentialed Math Intervention Specialist (Local Assignment, EC 44258.3)	\$83,558.00	Yes
1.11	Classroom Supplies	Provide classroom supply budgets for math and reading intervention & purchase classroom furniture for students who need flexible seating.	\$5,000.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All of the planned actions and services were successful in supporting students' academic growth, even during the pandemic. Middle School Scores increased in ELA (13%) on state assessments (see metrics). Math scores increased for 7th and 8th grades by 3%, but dropped by 15% for 6th grade - we believe this is due to the math teacher being out on leave for 12 weeks just before testing. 3rd-5th Grades also scored well on local assessments - 72% on ELA and 64% on Math so we believe that all of our actions and services have contributed toward this success.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

In Process (5-23-22)

An explanation of how effective the specific actions were in making progress toward the goal.

We believe actions 1-8 (from 21/22) specifically supported the progress we made. All those actions include direct student support by personnel - aides & specialists as well as curriculum designed to support academic growth.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

This year (22/23) we are removing all actions (1, 4, 5, 6, 9, 10, 11, 12, 13, 15, 16) that do not directly contribute to increased and improved services using supplemental funds for unduplicated pupils.
In addition, several metrics and baselines were updated for accuracy and to be more relevant to today.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Goal 2: Safe, Respectful, and Equitable Conditions for Learning and Working - Provide a school environment that focuses on equity, inclusion and the overall well being of all students, families and staff with a specific focus on unduplicated and economically disadvantaged students, through targeted actions that support positive student outcomes (Priorities - 1, 3, 5, 6).

An explanation of why the LEA has developed this goal.

We developed this goal based on our student, staff and parent survey results from 18/19 that indicated we needed to build more community engagement and create a more inclusive environment, especially for our unduplicated and economically disadvantaged students, in order to continue to provide the most equitable education and safe learning environment. All of the actions are designed to increase the resources needed to support full community engagement.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
% of families who feel engaged and a part of decision making; including participation in programs for unduplicated pupils and students with disabilities.	96% of families feel engaged and part of the NCSA community (20/21 Parent Survey).	96.6% of families feel engaged and part of decision making; including participation in programs for unduplicated pupils and students with disabilities. (21/22 Parent Survey)			Maintain - 95% of families will feel engaged and a part of decision making.
% of staff who feel engaged and a part of	92% of staff feel engaged and a part of	96% of staff feel engaged and part			A minimum of 90% of staff will feel engaged

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
decision making (Staff Survey).	decision making (20/21 Staff Survey).	decision making(21/22 Staff Survey).			and part of decision making.
% of students who report overall satisfaction with school (Student Survey).	87% of students who report overall satisfaction with school (18/19 Student Survey).	85% of students report overall satisfaction with school (21/22 4th-8th Grade Survey)			A minimum of 75% of students will report engagement in school.
% of families who feel satisfied w/ NCSA's overall program.	95% of families feel satisfied w/ NCSA's overall program (20/21 Parent Survey).	97% of families feel satisfied w/ NCSA's overall program (21/22 Parent Survey)			A minimum of 90% of families will feel satisfied w/ NCSA's overall program (20/21 Parent Survey)
% of parents who feel students are safe at school.	90% of parents feel students are safe at school (18/19 Parent Survey).	96% of parents feel students are safe at school (21/22 Parent Survey)			Maintain at least a 90% Safety Satisfaction Rate
% of staff who feel knowledgeable about the school Safety Plan.	95% of staff feel knowledgeable about the school Safety Plan. (19/20 Staff Survey).	95% of staff feel knowledgeable about the school Safety Plan. (21/22 Staff Survey)			100% of staff will report they are knowledgeable of our Safety Plan & Procedures

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
% of Facilities in “good” repair measured by Facility Inspection Tool (FIT).	100% facilities are in “good” repair (20/21).	100% facilities are in “good” repair (21/22).			Maintain 100% facilities are in “good” repair.
% of middle school students report that NCSA has an environment that is inclusive & respectful of all students.	91% of middle school students report that NCSA has an environment that is inclusive & respectful of all students (18/19 Student Survey)	93% of students report that NCSA has an environment that is inclusive & respectful of all students (21/22 MS Student Survey)			Maintain a 90% inclusivity rate
% of families who report NCSA has an environment that is inclusive & respectful of all families.	96% of families report NCSA has an environment that is inclusive & respectful of all families (18/19 Parent Survey).	95% of families report NCSA has an environment that is inclusive & respectful of all families (21/22 Parent Survey)			Maintain at least a 90% Parent Inclusivity rate.
% of students who are chronically absent.	22% of students are chronically absent. Indicator is Orange (18/19 Dashboard)	26% of students are chronically absent. 21/22			Reduce chronic absenteeism of unduplicated pupils by 10%
Reduce overall suspension rate of unduplicated pupils.	60% of students who were suspended were unduplicated students. (18/19 Dashboard)	66% of students who were suspended in 21/22 were unduplicated pupils.			Continue to reduce the suspension rate of unduplicated pupils.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Maintain middle school dropout rate of 0%	0% Drop out rate (20/21)	0% Drop out rate (21/22)			Maintain middle school dropout rate of 0%
Maintain expulsion rate of 0%	0% Expulsion rate (20/21)	.2 % Expulsion rate 21/22			Maintain expulsion rate of 0%
Maintain overall attendance percentage of 95%.	95% overall attendance rate (18/19)	94% overall attendance rate (21/22)			Maintain overall attendance percentage of 95%.

Actions

Action #	Title	Description	Total Funds	Contributing
2.3	Provide Counseling Services (General Education)	Continue to employ Full Time licensed MFT to offer counseling for students in general education	\$100,410.00	No
2.4	Parent Resource Coordinator & Engagement	Continue to provide a Parent Resource Coordinator to offer Positive Discipline parenting classes and support to families and classroom instructional assistants & paraprofessionals.	\$67,347.00	Yes
2.10	Social/Emotional & Diversity Professional Development	Provide professional development for social emotional support and culturally responsive training Including books for classroom libraries	\$9,700.00	Yes
2.13				

Action #	Title	Description	Total Funds	Contributing
2.16				

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

We removed actions that did not directly support unduplicated pupils. Actions 3, 4, and 10 (2021 LCAP) all served to improve staff engagement (+4%), parents satisfaction (+2%), safety (+6%), student climate of inclusion (+2%). The pandemic adversely effected overall student satisfaction (-2%) and Chronic Absenteeism (+6%).

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

In progress 5-23-22

An explanation of how effective the specific actions were in making progress toward the goal.

Clearly the actions taken have had a positive effect on our overall school climate and chronic absenteeism as evidenced by the required increases or decreases in percentages as expected. Parent, student and teacher satisfaction all increased or remained the same. Chronic absenteeism dropped by 3% even with strict Covid Protocols. The only area that did not improve was our suspension and expulsion rates. This actually became much worse. Next year we plan to increase our restorative justice practices to better address the growing discipline needs we are seeing as a result of extended Covid isolation.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

We removed all actions (1, 2,5,7,8-10,12-16) that did not directly support increased or improved services for unduplicated pupils. Metrics 1, 4, 10,& 11 were updated to reflect relevance, include necessary language, and updated data since last year. Added 14th metric for overall attendance.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$376,173	

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
	0	\$0.00	

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

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

G1 - A1.1 - Purchasing digital services/online subscriptions to help support monitoring of students 1:1 devices (increased awareness of mental health crises - the software notifies school admin if a student is searching/watching anything related to suicide), provide school nutrition program software (48% of students are unduplicated), and Parent Square providing different options for communicating to parents. Parents need multiple ways to be contacted and Parent Square allows staff to text, call and email.

G1 - A1.2 - iReady Reading and Math Program - iReady is essential to provide increased and improved services to unduplicated pupils' reading and math skills outside of direct instruction in the classroom and extra tutoring - Scores increased for K-5th students by 5% in ELA and 2% in math. This particular expense is part of our Title program, but we do not receive enough funding to pay for it so we utilize supplemental funding.

G1 - A1.3, 4, 5 - Instructional Assistants/Paraprofessionals, Reading Specialist, Math Specialist - All of these personnel are essential to in order to fully support our unduplicated pupils, especially those with academic struggles. While aides and specialists serve all students, many of those in need are our unduplicated pupils. Having aides in the classroom supports our unduplicated pupils by increasing their success in reading and math. 60% of students who see our specialist are unduplicated. We see increases on our local assessments each year (See above).

G1 - A1.6 - Classroom Supplies & Furniture - Flexible Seating. Many of our unduplicated pupils benefit from flexible seating such as stand-up desks, wobble stools, ball chairs, etc. These are accessible to all students if they need them.

G2 - A2.1 - Counseling - We have a General Education counselor to support the mental health of our unduplicated population. In addition, the Gen Ed counselor will be made available first to low income students and students struggling socially and emotionally in order to support reduction in Chronic Absenteeism and increased student engagement. We use a mix of ESSER funds and supplemental funding to support this staffing.

G2 - A2.2 - Parent Engagement - The Parent Resource Coordinator's primary focus will be to re-engage low income families and help decrease chronic absenteeism among low income students which were indicated on our dashboard as a need. (Chronic absenteeism was an "orange" indicator for unduplicated students 18/19 and has increased by 6% in 21/22).

G2 - A2.3 - We have committed some of our supplemental funds toward purchasing a culturally diverse library for every classroom and offering professional development in cultural responsiveness for staff (student survey's indicate 93% feel we are inclusive, but 60% of students feel we need to increase racial awareness). This action directly supports unduplicated pupils.

Using the calculation tool provided by the state, NCSA has calculated that it will receive \$376,173 in Supplemental and Concentration funding under the Local Control Funding Formula (LCFF). The details of these expenditures are itemized above and in the Goals, Actions & Services section of this plan to better serve our highly at risk population of Socio-economically disadvantaged students. All actions and expenditures of funds marked as contributing to increased or improved services were developed specifically to focus on the needs of our unduplicated population (low-income, foster youth, homeless & English learners) based on a careful analysis of data and input from our stakeholders. All these actions are principally directed toward our unduplicated student population also identified as low income to help NCSA be effective in meeting the goals of the LCAP and the identified needs of the unduplicated student population.

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

Under each action marked for increased or improved services is a detailed explanation of how that action is principally directed toward the unduplicated student population and is effective in helping those students close equity gaps and meet the goals of NCSA. Since our unduplicated student population count is about 48%, all of these actions and services are being performed on a school-wide basis in order increase efficiency delivery and effectiveness of these actions and services. NCSA has demonstrated that it has met the 9.73% by planning to expend \$438,446 in funds on actions and services that are principally directed towards the unduplicated student population as summarized above and as explained in detail in this plan in the Goals, Actions & Service section. The implementation of the above actions actually represents 10.33% of NCSA's LCFF funding. The increased quantity and quality in services should increase our unduplicated pupils test scores and decrease their Chronic Absenteeism by at least 9.73%.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

N/A

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	N/A
Staff-to-student ratio of certificated staff providing direct services to students	N/A	N/A

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$443,609.00			\$268,968.00	\$712,577.00	\$661,516.00	\$51,061.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Digital Services	English Learners Foster Youth Low Income	\$12,261.00				\$12,261.00
1	1.2	iReady Math and Reading Diagnostic Assessment K-8	English Learners Low Income	\$20,300.00				\$20,300.00
1	1.3	Classroom Support (General)	English Learners Foster Youth Low Income	\$322,838.00				\$322,838.00
1	1.7	Credentialed Reading Specialist	English Learners Low Income	\$6,163.00			\$85,000.00	\$91,163.00
1	1.8	Credentialed Math Intervention Specialist	English Learners Low Income				\$83,558.00	\$83,558.00
1	1.11	Classroom Supplies	English Learners Foster Youth Low Income	\$5,000.00				\$5,000.00
2	2.3	Provide Counseling Services (General Education)	All				\$100,410.00	\$100,410.00
2	2.4	Parent Resource Coordinator & Engagement	English Learners Foster Youth Low Income	\$67,347.00				\$67,347.00
2	2.10	Social/Emotional & Diversity Professional Development	English Learners Foster Youth Low Income	\$9,700.00				\$9,700.00

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
	\$376,173		0		\$443,609.00	0.00%		Total:	\$443,609.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$443,609.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Digital Services	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$12,261.00	
1	1.2	iReady Math and Reading Diagnostic Assessment K-8	Yes	Schoolwide	English Learners Low Income	All Schools	\$20,300.00	
1	1.3	Classroom Support (General)	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$322,838.00	
1	1.7	Credentialed Reading Specialist	Yes	Schoolwide	English Learners Low Income	All Schools	\$6,163.00	
1	1.8	Credentialed Math Intervention Specialist	Yes	Schoolwide	English Learners Low Income	All Schools		
1	1.11	Classroom Supplies	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	
2	2.4	Parent Resource Coordinator & Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$67,347.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.10	Social/Emotional & Diversity Professional Development	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$9,700.00	

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$6,502,452.00	\$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Purchase General Curriculum for ELA, Math, SS and Science	No	\$13,250.00	
1	1.2	iReady Math and Reading Diagnostic Assessment K-8	No	\$19,250.00	
1	1.3	Classroom Support (General)	Yes	\$221,301.00	
1	1.4	Classroom Support (Special Education)	No	\$95,898.00	
1	1.5	Classroom Support (Title I)	No	\$59,909.00	
1	1.6	Credentialed Teachers	No	\$1,641,739.00	
1	1.7	Credentialed Reading Specialist	Yes	\$87,118.00	
1	1.8	Credentialed Math Intervention Specialist	Yes	\$76,627.00	
1	1.9	School Administrators	No	\$282,290.00	
1	1.10	General Classroom Supplies	No	\$52,950.00	

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	Technology Supplies & Services	Yes	\$38,135.00	
1	1.12	School Operations & Administrative Support	No	\$856,809.00	
1	1.13	Technology Safety	Yes	\$10,621.00	
1	1.14	Digital Services	No	\$6,460.00	
1	1.15	Math Support in Middle School	Yes	\$80,843.00	
1	1.16	Professional development	No	\$28,738.00	
2	2.1	Special Education Services	No	\$443,499.00	
2	2.2	Provide Counseling Services (SPED)	No	\$100,000.00	
2	2.3	Provide Counseling Services (General Education)	Yes	\$100,000.00	
2	2.4	Parent Resource Coordinator & Engagement	Yes	\$73,246.00	
2	2.5	Summer Enrichment	No	\$20,911.00	
2	2.7	School Nurse	No	\$12,510.00	
2	2.8	Afterschool Program	No	\$160,940.00	

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.9	School Nutrition Program	No	\$225,960.00	
2	2.10	Custodial & Cleaning	No	\$146,995.00	
2	2.11	Social/Emotional & Diversity PD	Yes	\$17,300.00	
2	2.12	Facilities Maintenance	No	\$820,720.00	
2	2.13	Classroom Furniture	Yes	\$3,800.00	
2	2.14	Student Activities & Performances	No	\$8,600.00	
2	2.15	Afterschool Enrichment	Yes	\$100,000.00	
2	2.16	Afterschool Sports	No	\$12,111.00	
3	3.1	Art & Music Program	No	\$390,367.00	
3	3.2	PE/Movement Program	No	\$163,593.00	
3	3.3	Elective options	No	\$47,564.00	
3	3.4	Fundraising/Development	No	\$82,398.00	

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
	\$489,762.00	\$0.00	\$0.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.3	Classroom Support (General)	Yes	\$221,301.00			
1	1.7	Credentialed Reading Specialist	Yes				
1	1.8	Credentialed Math Intervention Specialist	Yes				
1	1.11	Technology Supplies & Services	Yes	\$4,300.00			
1	1.13	Technology Safety	Yes	\$10,621.00			
1	1.15	Math Support in Middle School	Yes				
2	2.3	Provide Counseling Services (General Education)	Yes	\$66,994.00			
2	2.4	Parent Resource Coordinator & Engagement	Yes	\$73,246.00			
2	2.11	Social/Emotional & Diversity PD	Yes	\$9,500.00			
2	2.13	Classroom Furniture	Yes	\$3,800.00			
2	2.15	Afterschool Enrichment	Yes	\$100,000.00			

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
		0	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

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

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

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

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

NEVADA CITY SCHOOL OF THE ARTS
Multi Year Budget Projections- Four Years Ended June 30, 2026

2022-23 Adopted Budget

		Prior Budget		Current Year 1		Year 2		Year 3		Year 4
		2021-22		2022-23		2023-24		2024-25		2025-26
Enrollment		417.0		443.0		458.0		458.0		458.0
ADA	92.00%	383.92	94.00%	416.42	94%	430.52	94%	430.52	94%	430.52
Revenue										
Local Control Funding Formula	Rates	5.07	COLA	6.56%	COLA	5.38%	COLA	4.02%	COLA	3.62%
4-6	\$ 9,412	\$1,585,470	\$ 10,190	\$1,762,462	\$ 10,740	\$ 1,857,590	\$ 11,181	\$ 1,933,866	\$ 11,583	\$ 2,003,396
7-8	\$ 9,412	1,268,549	\$ 10,190	1,475,104	\$ 10,740	\$ 1,554,722	\$ 11,181	\$ 1,618,562	\$ 11,583	\$ 1,676,755
Total LCFF		759,398	\$ 10,190	1,005,753	\$ 10,740	\$ 1,211,472	\$ 11,181	\$ 1,261,217	\$ 11,583	\$ 1,306,562
		\$3,613,300		\$4,243,311		\$ 4,563,284		\$ 4,750,541		\$ 4,921,566
Mandated Block Grant	\$ 17	7,346	\$ 18.34	7,637	\$ 18.34	7,637	\$ 18.34	7,896	\$ 18.34	7,896
Forest Service Revenue		2,400		2,400		2,400		2,400		2,400
Restricted Lottery	\$ 65	27,101	\$ 65	27,101	\$ 65	27,984	\$ 65	27,984	\$ 65	27,984
Unrestricted Lottery	\$ 163	67,960	\$ 163	67,960	\$ 163	70,175	\$ 163	70,175	\$ 163	70,175
Title I/II - Restricted		147,112		146,683		143,683		140,683		140,683
CARES Act/ESSER/ELO Funds		1,027,225		400,000		300,000		200,000		200,000
Charter Facilities Grant (SB740)	\$ 1,117	409,047	\$ 1,212	421,257	\$ 1,212	421,257	\$ 1,212	421,257	\$ 1,212	421,257
Student Lunch Program - NSLP		243,945		243,945		243,945		243,945		243,945
Bill Graham Grant		3,500		3,500		-		2,500		-
Special Ed - General (State)		322,291		353,113		360,176		367,379		367,379
Special Ed - Mental Health (State)		33,006		33,006		33,006		33,006		33,006
Special Ed - IDEA General (Federal)		73,574		71,997		71,997		71,997		71,997
Annual Giving Campaign		125,000		125,000	\$ -	125,000	\$ -	125,000	\$ -	125,000
Read-a-Thon & Misc Fundraisers		20,000		20,000	\$ -	20,000	\$ -	20,000	\$ -	20,000
Free Money (Escrip)		2,000		2,000	\$ -	2,000	\$ -	2,000	\$ -	2,000
Jog-a-Thon		20,000		20,000		25,000		25,000		25,000
Parent Donations - ASS/FS/Programs		26,100		82,792		82,792		82,792		82,792
Lunch Sales		-		-		-		-		-
Aftercare Revenue		168,000		168,000		168,000		168,000		168,000
Interest & Other Local Revenue		2,100		2,100	\$ -	2,100	\$ -	2,100	\$ -	2,100
LLC Payment for Services		155,210		160,215		165,022		169,973		175,072
Proceed from Sale of Land		-		-		-		-		-
Surplus from LLC		200,000		250,000	\$ -	250,000	\$ -	250,000	\$ -	250,000
Total Revenue		6,696,217		6,852,018		7,085,458		7,184,628		7,358,252
Personnel Costs										
Certificated Salaries	55,038	2,031,403		2,086,441		2,086,441		2,166,963		2,160,333
Increases						80,522		(6,630)		42,915
Decreases					0.0%	-	0.0%		0.0%	
Total Certificated Salaries		2,031,403		2,086,441		2,166,963		2,160,333		2,203,247
Classified Salaries	102,586	1,568,025		1,670,611		1,670,611		1,716,571		1,768,071
Increases		-			3.0%	45,960	3.0%	51,500	3.0%	53,000
Decreases		-			0.0%	-	0.0%	-	0.0%	-
Total Classified Salaries		1,568,025		1,670,611		1,716,571		1,768,071		1,821,071
Benefits	28.66%	1,031,476	28.54%	1,072,202	27.50%	1,067,899	27.03%	1,061,743	26.79%	1,078,290
Total Personnel Costs		4,630,904		4,829,254		4,951,434		4,990,147		5,102,609
Program Costs										
Books and supplies	69%	423,021	67%	337,075	68%	327,775	68%	338,275	68%	334,775
Special education JPA services		605,984		750,029	1.0%	727,529	1.0%	734,805	1.0%	742,153
Other services (facilities/admin/programs)		668,272		625,293	2.0%	622,197	2.0%	617,974	2.0%	606,316
Raven Springs LLC Lease		605,995		624,085		624,085		624,085		624,085
NCSOs oversight	1.0%	36,133	1.0%	42,433	1.0%	45,633	1.0%	47,505	1.0%	49,216
Total Program Costs		2,339,404		2,378,915		2,347,219		2,362,644		2,356,545
Total Expenses		6,970,308		7,208,169		\$ 7,298,652		7,352,791		\$ 7,459,153
Annual Operating Surplus (Deficit)		(274,092)		(356,151)		(213,195)		(168,163)		(100,902)
Beginning Fund Balance		\$ 1,545,036		\$ 1,270,944		\$ 914,793		\$ 701,599		\$ 533,436
Investment in LLC		\$ -		0		0		0		0
Annual operating surplus (deficit) from above		(274,092)		(356,151)		(213,195)		(168,163)		(100,902)
Audit Adjustments		0		0		0		0		0
Ending Fund Balance		\$ 1,270,944		914,793		\$ 701,599		\$ 533,436		\$ 432,534
Components of Ending Fund Balance										
Restricted-Required 5% reserve	5.00%	\$ 348,515	5.00%	\$ 360,408	5.00%	\$ 364,900	5.00%	\$ 367,600	5.00%	\$ 373,000
Designated-Special ed 2% reserve	2.00%	\$ 139,406	2.00%	\$ 144,163	2.00%	\$ 146,000	2.00%	\$ 147,100	2.00%	\$ 149,200
Designated-JPA Deposit/Lease Deposit		\$ 13,786		\$ 13,786		\$ 13,786		\$ 13,786		\$ 13,786
Designated - Restricted Lottery		\$ 3,750		\$ -		\$ -		\$ -		\$ -
Designated - Classified PD Grant		\$ 5,759		\$ 5,759		\$ -		\$ -		\$ -
Designated - Jog-a-thon Carryover		\$ -		\$ -		\$ -		\$ 20,000		\$ 40,000
Undesignated fund balance		\$ 759,728		\$ 390,677		\$ 176,913		\$ (15,050)		\$ (143,452)

NEVADA CITY SCHOOL OF THE ARTS

2021-22 2nd Interim Budget

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Statements of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 2nd Interim Budget	2022-23 Adopted Budget	Change From Prior Budget
<i>Enrollment</i>	448.0	451.0	417.0	443.0	26.00
<i>Attendance %</i>	94.6%	94.6%	92.0%	94.0%	2%
<i>Average Daily Attendance (ADA)</i>	426.68	426.68	383.92	416.42	32.50
REVENUES					
Total State Aid Revenue 8000-8099	\$3,838,270	\$3,842,263	\$3,613,300	\$4,243,311	\$630,011
Total Federal Revenue 8100-8299	\$897,628	\$546,670	\$1,480,556	\$899,266	(\$581,290)
Total Other State Revenue 8300-8599	\$542,248	\$1,310,535	\$880,451	\$875,834	(\$4,617)
All Other Local Revenue 8600-8899	\$584,314	\$203,783	\$521,910	\$583,608	\$61,698
Other Revenues/Income 8900-8999	<u>\$4,081</u>	<u>\$410,544</u>	<u>\$200,000</u>	<u>\$250,000</u>	<u>\$50,000</u>
TOTAL REVENUES	<u>\$5,866,542</u>	<u>\$6,313,794</u>	<u>\$6,696,217</u>	<u>\$6,852,018</u>	<u>\$155,802</u>
EXPENDITURES					
Certificated salaries	\$1,416,957	\$1,486,784	\$2,031,403	\$2,086,441	\$55,038
Classified salaries and wages	\$1,503,298	\$1,300,233	\$1,568,025	\$1,670,611	\$102,586
Health benefits and statutory employer costs	\$932,616	\$929,977	\$1,031,476	\$1,072,202	\$40,726
Books and supplies	\$202,562	\$334,351	\$423,021	\$337,075	(\$85,946)
Services	\$1,435,089	\$1,634,413	\$1,880,251	\$1,999,407	\$119,156
County oversight fees	<u>\$38,363</u>	<u>\$38,205</u>	<u>\$36,133</u>	<u>\$42,433</u>	<u>\$6,300</u>
TOTAL OPERATING EXPENDITURES	<u>\$5,528,885</u>	<u>\$5,723,962</u>	<u>\$6,970,309</u>	<u>\$7,208,169</u>	<u>\$237,860</u>
<i>Average total expenditures per ADA</i>					
2018-19 Capital Outlay & Project Expenses	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES LESS EXPENDITURES	<u>\$337,657</u>	<u>\$589,833</u>	<u>(\$274,092)</u>	<u>(\$356,151)</u>	<u>(\$82,059)</u>
DEPRECIATION EXPENSE	\$327,328	\$10,007	\$0	\$0	\$0
Audit Adjustments		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NET CHANGE IN FUND BALANCE	<u>\$10,329</u>	<u>\$579,826</u>	<u>(\$274,092)</u>	<u>(\$356,151)</u>	<u>(\$82,059)</u>
COMPONENTS OF ENDING FUND BALANCE					
Required reserve - 5% of expenditures	\$276,444	\$286,198	\$348,515	\$360,408	\$11,893
Designated - Special Ed - 2% of expenditures	\$110,578	\$114,479	\$139,406	\$144,163	\$4,757
Designated - JPA contingency reserve	\$13,786	\$13,786	\$13,786	\$13,786	\$0
Designated - Restricted Lottery Fund Balance	\$28,419	\$19,873	\$48,292	\$48,292	\$0
Designated - Classified Professional Development Grant	\$5,759	\$5,759	\$5,759	\$5,759	\$0
Designated - Jog-a-Thon reserved funding	\$38,925	\$0	\$0	\$0	\$0
Designated - Facilities Reserve - 5% of expenditures	\$276,444	\$286,198	\$0	\$360,408	\$360,408
Investment in Raven Springs LLC	\$0	\$3,442,286	\$0	\$0	\$0
Undesignated/General Fund Balance	<u>\$3,658,297</u>	<u>(\$2,623,544)</u>	<u>\$715,185</u>	<u>(\$18,024)</u>	<u>(\$733,209)</u>
Ending Fund Balance	<u>\$4,408,652</u>	<u>\$1,545,036</u>	<u>\$1,270,944</u>	<u>\$914,793</u>	<u>(\$356,151)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>\$4,433,911</u>	<u>\$4,408,652</u>	<u>\$1,545,036</u>	<u>\$1,270,944</u>	<u>(\$274,092)</u>
Investment in Raven Springs LLC	\$0	(\$3,442,286)	\$0	\$0	\$0
Audit Adjustment	(\$35,589)	(\$1,155)	\$0	\$0	\$0
Net change (from above)	<u>\$10,329</u>	<u>\$579,826</u>	<u>(\$274,092)</u>	<u>(\$356,151)</u>	<u>(\$670,599)</u>
FUND BALANCE, END OF YEAR	<u>\$4,408,652</u>	<u>\$1,545,036</u>	<u>\$1,270,944</u>	<u>\$914,793</u>	<u>(\$630,243)</u>

Revenues

LCFF (Principal Apportionment 8000-8099)
Federal Revenue (8100-8299)
Other State Revenue (8300-8599)
Other Local Revenue (8600-8899)
Bill Graham Grant/Community Players
Annual Giving Campaign
Read-a-Thon & Various Fundraising
Free Money (Escarp)
Jog-a-Thon
EOY Transfer of surplus from LLC

Total Revenues

Per Student Revenue

Expenditures

1000 - Certification Wages

Total Certificated Wages

2000 - Classified Wages

Art/Movement/Music Teachers
Electives Teachers
Classroom Aides - Classified
Facilities - Custodians
135,259
95,004
354,524
Administrative - Exempt
Administrative - Non-Exempt
Stipends - Classified
3,000
Substitutes - Classified
5,400

Total Classified Wages

Payroll tax & other employer-paid costs

Books and Supplies

Classroom Supplies - 1000
Administrative Supplies - 2700
Tech supplies - Administrative - 2700
Tech supplies - classroom - 1000
Facilities Supplies - 8100

Total Books and Supplies

Services

PD/Travel/Dues/Memberships
Classroom/Program Services - 1000
Administrative Services - 2700
Tech services - Classroom/admin/misc
Program services - special ed JPA - 5700
Facilities services - 8100

Rent Payment

NCSOS Oversight Fee

Total Services

Total Expenditures

Net FY Operating Surplus (Deficit)

2022-23 Adopted Budget - Detail by Program

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Comparison to Prior Budget

General School Program				Art/Music Program			Student Programs			Title I Programs		Restricted Funding							Total Budget	Prior Budget	Change from Prior Budget
General School Program 0009	Restricted Lottery 6300	Supplemental LCAP 0010	Facilities Budget - 8200 6030	Art/Music Program 0037	Fundraising/Development 0038	Unrestricted Lottery 1100	RavenWolf Aftercare 0021	After School Sports 0030	Field Studies 0035	Title I/II/IV 3010 4035/4127	SRSA - Title V 4610	ELO & IPI Grants 7422/25/26	ESSER II Funding 3212/16/17	ESSER III Funding 3213/14/18/19	NSLP 5310	Special Education 3310/6500	Mental Health 6546				
3,867,138 2,400 43,240 2,100		376,173								108,324	38,359			400,000	237,600	71,997	4,983	4,243,311 863,663 911,437 413,108 3,500 125,000 20,000 2,000 20,000 250,000	3,613,300 1,451,961 909,046 351,410 3,500 125,000 20,000 2,000 20,000 200,000	630,011 (588,298) 2,391 61,698 0 0 0 0 0 50,000	
3,914,878	27,101	376,173	831,473	1,200	170,500	67,960	168,000	4,900	76,692	108,324	38,359	0	0	400,000	243,945	389,507	33,006	6,852,018	6,696,217	155,802	
\$8,837	\$61	\$849	\$1,877	\$3	\$385	\$153	\$379	\$11	\$173	\$245	\$87	\$0	\$0	\$903	\$551	\$879	\$75	\$15,467	\$16,047	-\$580	
1,532,600	0	0	0	271,640	0	0	0	0	0	72,041	35,000	59,788	33,336	82,035	0	0	0	2,086,441	2,031,403	55,038	
1,532,600	0	0	0	271,640	0	0	0	0	0	72,041	35,000	59,788	33,336	82,035	0	0	0	2,086,441	2,031,403	55,038	
		0		138,600 58,420 4,884			139,768		0						16,515	69,863		138,600 58,420 493,094 135,259 155,844 654,536 14,000 20,858	122,508 46,050 33,987 137,516 151,317 612,589 18,000 20,858	16,092 12,371 33,907 (2,257) 4,527 41,947 (4,000) 0	
593,187	0	323,194	126,505	201,903	56,430	0	141,568	11,000	0	0	0	0	0	16,515	127,587	72,721	0	1,670,611	1,568,025	102,586	
699,057	0	63,192	33,711	138,421	16,047	0	28,271	2,321	0	24,546	9,796		8,425	19,924	14,372	14,120	0	1,072,202	1,031,476	40,726	
6,400 26,500 6,000 26,825 12,500	16,000	14,700 2,000 0			3,350	40,800 1,000 29,000	7,000	500		0				1,500 500	130,000 9,500	3,000		219,400 43,350 6,000 26,825 41,500	241,221 71,100 16,195 53,535 40,969	(21,821) (27,750) (16,195) (26,710) 531	
78,225	16,000	16,700	0	0	3,350	70,800	7,000	500	0	0	0	0	0	2,000	139,500	3,000	0	337,075	423,021	(85,946)	
31,709 17,280 193,416 5,000 321,186 195,087	4,800	35,361			959	2,000				15,240				7,310		1,350		98,729 123,036 203,441 5,000 750,029 195,087 624,085 42,433	124,030 52,810 199,762 32,200 605,984 259,469 605,995 36,133	(25,302) 70,226 3,679 (27,200) 144,045 (64,382) 18,090 6,300	
763,678	4,800	35,361	624,085	0	10,984	4,000	500	1,000	102,256	15,240	0	0	0	13,640	0	390,857	33,006	2,041,840	1,916,384	125,456	
3,666,747	20,800	438,446	784,301	611,964	86,811	74,800	177,339	14,821	102,256	111,828	44,796	59,788	61,607	134,113	281,459	480,698	33,006	7,208,169	6,970,309	237,860	
248,131	6,301	(62,273)	47,172	(610,764)	83,689	(6,840)	(9,339)	(9,921)	(25,564)	(3,504)	(6,437)	(59,788)	(61,607)	265,887	(37,514)	(91,191)	0	(356,151)	(274,092)	(82,059)	



School Director's Monitoring Report

Charter Governance Council Meeting: **May, 2022**

B - Global Executive Constraint – Annual Internal Report

The School Director certifies that NCSA is in compliance with B with no exceptions.

Signed 

The School Director must not cause or allow any practice, activity, decision, or organizational circumstance that is unlawful, imprudent, in violation of commonly accepted business, educational and professional ethics and practices, or in violation of the NCSA charter.

Interpretation:

NCSA must have sufficient regulations, practices, and internal controls (i.e., supervision, evaluation, mentoring, training, legal consultation, discipline, complaint and grievance procedures, investigation protocols, external compliance reviews and audits) and follow all State Laws and applicable Education Codes to avoid unlawful and unethical behavior by its staff and volunteers in the performance of their duties and to swiftly remediate a violation if one should occur.

An organizational culture representative of our core values exists when we do not knowingly promote illegal violations, a hostile or harassing work environment, racist behavior or irresponsible activity. Under these conditions we will promote and model respect and personal ethics with all staff. We will not intentionally commit actions or create the conditions to violate Board Policy, State Regulations or Ed Code. When violations occur, we will take swift action to remediate a discovered condition and provide evidence that the violations were dealt with promptly and appropriately. In most cases, our Human Resources Department handles and monitors violations and, when appropriate, these will be shared with the Board of Directors in Closed Session. Evidence will be maintained by the Business Manager for future monitoring reports. We know we are in compliance with B-Global Executive Constraints – Annual Internal Report as a result of the following:

Operational Definitions:

- a) Personnel Policies and Governance Policies will be reviewed and revised regularly
- b) NCSA complies with legal guidelines for protecting private data.
- c) The School Director and Business manager conduct an on-going review of NCSA legal obligations throughout the year at weekly meetings.

- d) NCSA complies with all legal requirements for financial management and accountability of its resources at all levels.
- e) NCSA's Business Manager conducts compliance and performance audits on all Title and governmental programs. These are recognized in the external audits provided below.
- f) External audit findings support NCSA confidence in financial management and accountability.
- g) NCSA will have policies which require all staff and volunteers to maintain the highest professional, moral, and ethical standards in interactions with students.
- h) All known concerns related to employee conduct will be addressed.

Data:

- a) NCSA has reviewed each policy and procedure and revised where legally required and/or to reflect NCSA practice.
- b) NCSA has processes in place to protect private data, locking cabinets, secure computer files, etc).
- c) The School Director and Business Manager regularly review all personnel and legal matters pertaining to school personnel and have those policies reviewed by our attorneys. The board reviews these policies at every January Governance Council Meeting. The list of policies was last approved at the January 2022 meeting.
- d) Internal audits and internal controls are reviewed with appropriate staff in the Business Office. The Business Manager and Director continually assess the financial systems in terms of the five elements of internal control (control environment, risk assessment, control activities, information and communication monitoring). Annual training includes, but is not limited to instruction on legal compliance, NCSA Regulations, and proper internal controls (e.g. segregation of duties, reconciliations, security of assets, levels of approval, etc.). Because of these [Accounting Policies & Procedures](#), controls and the conscientious work of all staff we continue to have clean state audits.

e) See below

f)

[\(1\) 2020-2021 Fiscal Audit](#)

(2) NCSA complies with all legal compliance for financial management and accountability of its resources at the school level and with all state financial requirements for the auditing of its books. The most recent independent audit of NCSA was for July 1, 2020 through June 30, 2021. For the 6th year in a row NCSA was found to be in compliance with no findings and/or exceptions since

bringing business services in-house.

- g) All staff are trained yearly in Sexual Harassment (Staff to Staff & Staff to Student), Blood Borne Pathogens, Suicide Prevention, Bullying Reporting, as well as mandated reporter training. As part of our annual requirements all staff at NCSA receive training that promotes a safe and positive workplace.
- h) There have been no instances of misconduct.

FIRST AMENDMENT TO LEASE

This **FIRST AMENDMENT TO LEASE** (“**Amendment**”) dated for reference purposes only as of June 30, 2022, is made by and between **RAVEN SPRINGS LLC**, a California limited liability company (“**Lessor**”), and **NEVADA CITY SCHOOL OF THE ARTS**, a California nonprofit public benefit corporation (“**Lessee**”) (Lessor and Lessee being sometimes referred to herein collectively as the “**Parties**” and individually as a “**Party**”). This Amendment amends that certain Lease Agreement dated as of June 11, 2020, (the “**Lease**”) by and between Lessor, as lessor, and Lessee, as lessee. Each capitalized term that is defined in the Lease and that is used but not defined in this Amendment has the meaning given to it in the Lease.

For good and valuable consideration, the parties agree as follows:

1. Section 1.3 of the Lease is amended to read as follows:
 - 1.2 Term. The term of this Lease shall commence on July 1, 2020 (the “Commencement Date”) and shall end on June 30, 2023 (the “Term”) (such date, the “Expiration Date”). (*See also* Section 3 below.) .
2. Exhibit “C” to the Lease is replaced by Exhibit “C” hereto.
3. This Amendment shall be binding on the Parties and their respective successors and assigns, provided that no Party may assign its rights or obligations under this Amendment without the prior written consent of the other Parties.
4. Each Party shall execute and deliver such other documents or instruments as may be necessary or desirable to carry out the purposes of this Amendment.
5. This Amendment may be executed in any number of counterparts, each of which shall for all purposes be deemed to be an original and all of which together shall constitute but one and the same instrument. This Amendment may be executed by the delivery of separately signed counterpart signature pages. A Party’s delivery by electronic transmission of the Party’s manually or electronically signed counterpart signature page to this Amendment shall be deemed as effective as the Party’s delivery of a manually signed counterpart signature page.
6. This Amendment shall be construed in accordance with and governed by the constitution and the laws of the State of California (the “State”) applicable to contracts made and to be performed in the State.
7. Except as expressly set forth herein, the Lease shall remain in full force and effect.

[Signature page follows]

(Signature page to First Amendment to Lease)

The Parties hereto have executed this First Amendment to Lease as of the day and year first above written.

By LESSOR:

RAVEN SPRINGS LLC,
a California limited liability company

By: Nevada City School of the Arts,
a California nonprofit public benefit
corporation, its Manager

By: _____
Name: _____
Its: _____

By LESSEE:

NEVADA CITY SCHOOL OF THE ARTS,
a California nonprofit public benefit
corporation

By: _____
Name: _____
Its: _____

EXHIBIT “C”

Schedule of Monthly Base Rent Payments

TERM:

MONTHLY PAYMENT:

July 1, 2020 – June 30,
2022

\$50,499.60

July 1, 2022 – June 30,
2023

\$52,007.10.

CLIENT 'S COPY

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

CGC 5/26/22, Pg. 89

OMB No. 1545-0047

2020Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**NEVADA CITY SCHOOL OF THE ARTS**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

13032 BITNEY SPRINGS RD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

NEVADA CITY, CA 95959**F** Name and address of principal officer: **HOLLY PETTITT****SAME AS C ABOVE****D** Employer identification number**45-3591730****E** Telephone number**(530) 273-7736****G** Gross receipts \$**6,945,831.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.NCSOTA.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2007****M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PUBLIC CHARTER SCHOOL SERVING K-8TH GRADE STUDENTS THROUGHOUT NEVADA COUNTY, CALIFORNIA.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	8	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	8	
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	129	
	6	Total number of volunteers (estimate if necessary)	300	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 5,424,806.	Current Year 5,733,831.
	9	Program service revenue (Part VIII, line 2g)	179,595.	13,590.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,201.	141,373.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-114,972.	130,676.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,491,630.	6,019,470.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,852,872.	3,716,993.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 69,557.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,682,659.	2,036,424.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,535,531.	5,753,417.
19	Revenue less expenses. Subtract line 18 from line 12	-43,901.	266,053.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 6,862,891.	End of Year 6,678,455.
	21	Total liabilities (Part X, line 26)	2,472,881.	2,022,392.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,390,010.	4,656,063.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	HOLLY PETTITT, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MARCY KEARNEY				P02370487
Preparer Use Only	Firm's name ▶ CHRISTY WHITE ASSOCIATES	Firm's EIN ▶ 27-2956198			
	Firm's address ▶ 348 OLIVE STREET SAN DIEGO, CA 92103	Phone no. (619) 270-8222			

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

THE MISSION OF THE NEVADA CITY SCHOOL OF THE ARTS IS TO NURTURE AND INSPIRE ACADEMIC EXCELLENCE THROUGH THE ARTS FOR CHILDREN IN TRANSITIONAL KINDERGARTEN THROUGH THE 8TH GRADE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **3,368,149.** including grants of \$) (Revenue \$ **285,782.**)

AS A NON-PROFIT PUBLIC CHARTER SCHOOL, NEVADA CITY SCHOOL OF THE ARTS (NCSA) SERVES IN EXCESS OF 400 STUDENTS IN GRADES TK - 8. THE SHARED VISION OF THE SCHOOL IS TO PROVIDE A RIGOROUS ACADEMIC ENVIRONMENT USING ART AS A LENS TO SHAPE CURRICULUM. THE MUSIC PROGRAM AT NCSA IS DESIGNED TO ENRICH ITS CORE ACADEMICS AND MAIN LESSON ART IS INTEGRATED FOR EACH GRADE LEVEL. FROM THE NCSA PHILOSOPHY STATEMENT: THE ARTS - MUSIC, DANCE, THEATER, AND THE VISUAL ARTS - ARE CRUCIAL TO THE COMPLETE EDUCATION OF A CHILD. THEIR PRACTICE, UNDERSTANDING AND APPRECIATION ARE ESSENTIAL TO HUMAN EXPERIENCE AND LEARNING ITSELF. PARTICIPATION IN THE ARTS FOSTERS A BALANCED AND ENRICHED LIFE AND ENGENDERS A COMMITMENT TO EXCELLENCE. THE ARTS ARE NOT SIMPLY A MEANS; THEY ARE AN END IN THEMSELVES. THE ARTS MAKE US HUMAN AND WHOLE.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **3,368,149.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	19
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 129		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 8		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **CA**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
MELISSA BROKENSHERE, BUSINESS MANAGER - (530) 273-7736
13032 BITNEY SPRINGS RD, NEVADA CITY, CA 95959

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Section A: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								161,462.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								161,462.	0.	0.

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	0
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		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address		(B) Description of services	(C) Compensation
NONE			
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►			0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	20,071.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,699,470.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	14,290.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a <u>STUDENT ACTIVITY</u>	Business Code	611710	13,590.	13,590.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				13,590.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			483.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal	225,927.			
b Less: rental expenses ...		6b		94,625.			
c Rental income or (loss)		6c		131,302.			
d Net rental income or (loss)				131,302.	131,302.		
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other		972,000.		
b Less: cost or other basis and sales expenses		7b			831,110.		
c Gain or (loss)		7c			140,890.		
d Net gain or (loss)				140,890.	140,890.		
8 a Gross income from fundraising events (not including \$ 20,071. of contributions reported on line 1c). See Part IV, line 18		8a		0.			
b Less: direct expenses		8b		626.			
c Net income or (loss) from fundraising events				-626.			-626.
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			6,019,470.	285,782.	0.	-143.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	161,462.		161,462.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,625,555.	1,963,628.	610,722.	51,205.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	413,360.	356,600.	54,761.	1,999.
9 Other employee benefits	369,960.	236,169.	125,219.	8,572.
10 Payroll taxes	146,656.	94,970.	47,228.	4,458.
11 Fees for services (nonemployees):				
a Management				
b Legal	63,365.		63,365.	
c Accounting	27,302.		27,302.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	247,570.		246,455.	1,115.
12 Advertising and promotion	1,746.	1,546.	200.	
13 Office expenses	49,229.	7,018.	40,954.	1,257.
14 Information technology	8,779.	5,079.	3,700.	
15 Royalties				
16 Occupancy	395,081.	1,335.	393,746.	
17 Travel	335.		335.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	67,611.	42,010.	25,601.	
20 Interest	79,330.		79,330.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	242,290.		242,290.	
23 Insurance	110,522.		110,522.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SPECIAL EDUCATION	363,134.	363,134.		
b BOOKS & SUPPLIES	341,925.	258,455.	82,519.	951.
c DISTRICT OVERSIGHT FEES	38,205.	38,205.		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,753,417.	3,368,149.	2,315,711.	69,557.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,960.	1	45,113.
	2 Savings and temporary cash investments	276,300.	2	665,392.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	747,278.	4	1,137,568.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	41,097.	9	59,606.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,984,995.		
	b Less: accumulated depreciation	10b 1,228,005.	10c	4,756,990.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	13,786.	15	13,786.
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,862,891.	16	6,678,455.	
Liabilities	17 Accounts payable and accrued expenses	111,276.	17	186,793.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,946,460.	23	1,821,740.
	24 Unsecured notes and loans payable to unrelated third parties	400,000.	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	15,145.	25	13,859.
	26 Total liabilities. Add lines 17 through 25	2,472,881.	26	2,022,392.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,359,516.	27	4,605,696.
	28 Net assets with donor restrictions	30,494.	28	50,367.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,390,010.	32	4,656,063.
	33 Total liabilities and net assets/fund balances	6,862,891.	33	6,678,455.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,019,470.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,753,417.
3	Revenue less expenses. Subtract line 2 from line 1	3	266,053.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,390,010.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,656,063.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2020)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐ **►**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐ **►**

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐ **►**

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐ **►**

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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OMB No. 1545-0047

2020**Open to Public Inspection**

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ _____ %

b Permanent endowment ☐ _____ %

c Term endowment ☐ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,439,912.		1,439,912.
b Buildings		4,400,563.	1,226,148.	3,174,415.
c Leasehold improvements				
d Equipment		25,305.	1,857.	23,448.
e Other		119,215.		119,215.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,756,990.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE DEPOSITS	13,859.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	13,859.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	6,094,650.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	6,094,650.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-75,180.
c	Add lines 4a and 4b	4c	-75,180.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	6,019,470.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	5,828,597.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	75,180.
e	Add lines 2a through 2d	2e	75,180.
3	Subtract line 2e from line 1	3	5,753,417.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,753,417.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT BELIEVES ALL OF ITS SIGNIFICANT TAX POSITIONS WOULD BE UPHELD
 UNDER EXAMINATION; THEREFORE, NO PROVISION FOR INCOME TAX HAS BEEN
 RECORDED.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EVENT DIRECT EXPENSES	-626.
RENTAL EXPENSES	-94,625.
SALE OF ASSETS	20,071.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-75,180.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information *(continued)*

FUNDRAISING EVENT DIRECT EXPENSES 626.

RENTAL EXPENSES 94,625.

SALE OF ASSETS -20,071.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 75,180.

Blank lines for supplemental information.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to www.irs.gov/Form990 for the latest information.**

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OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- NONDISCRIMANTORY POLICY INCLUDED IN ALL ENROLLMENT MATERIALS.**

- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- THE ORGANIZATION IS A PUBLIC CHARTER SCHOOL WHICH OPERATES TUITION-FREE; THEREFORE, SCHOLARSHIPS AND FINANCIAL ASSISTANCE DO NOT APPLY AND THUS RECORDS FOR SUCH AID ARE NOT MAINTAINED.**

- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b		X
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2020

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

AS A PUBLIC CHARTER SCHOOL, NEVADA CITY SCHOOL OF THE ARTS RECEIVES A PER
ADA FEE FROM THE CALIFORNIA DEPARTMENT OF EDUCATION FOR EVERY PUPIL
ATTENDING SCHOOL. ADDITIONALLY, NEVADA CITY SCHOOL OF THE ARTS IS ELIGIBLE
FOR LOCAL, STATE FEDERAL PROGRAMS, AND CALIFORNIA LOTTERY FUNDS.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

45-3591730

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		READ-A-THON			
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	20,071.			20,071.
	2 Less: Contributions	20,071.			20,071.
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	626.			626.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				626.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-626.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

- 16** Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

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OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

FORM 990, PART VI, SECTION B, LINE 11B:

RETURN IS REVIEWED BY THE CFO/BUSINESS MANAGER AND TREASURER, THEN THE
CEO/SCHOOL DIRECTOR SIGNS THE FORM.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS SIGN AN ANNUAL ACKNOWLEDGEMENT REGARDING FOLLOWING POLICY.
BOARD MEMBERS FILE ANNUAL FORMS 700 WITH THE FPPA.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION IS REVIEWED AGAINST MARKET AND IS SUBJECT TO BOARD APPROVAL.

FORM 990, PART VI, SECTION C, LINE 19:

AVAILABLE UPON REQUEST AT SCHOOL BUSINESS OFFICE AND IN BOARD RECORDS.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number
45-3591730

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
RAVEN SPRINGS LLC 13024 BITNEY SPRINGS RD NEVADA CITY, CA 95959	HOLD PROPERTY, COLLECT INCOME, AND SUBMIT INCOME TO NONPROFIT CHARTER SCHOOL	CALIFORNIA	4,277,505.	4,817,282.	NEVADA CITY SCHOOL OF THE ARTS

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2020

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

[illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) RAVEN SPRINGS, LLC	L	138,782.	FMV
(2) RAVEN SPRINGS, LLC	C	309,589.	FMV
(3) RAVEN SPRINGS, LLC	K	605,995.	FMV
(4) RAVEN SPRINGS, LLC	B	3,442,286.	BOOK VALUE
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.

TAXABLE YEAR
2020**California Exempt Organization
Annual Information Return****199**Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) **07/01/2020**, and ending (mm/dd/yyyy) **06/30/2021**

Corporation/Organization name

NEVADA CITY SCHOOL OF THE ARTS

Additional information. See instructions.

California corporation number

2992877

FEIN

45-3591730

Street address (suite or room)

13032 BITNEY SPRINGS RD

City

NEVADA CITY

State

CA

ZIP code

95959



Foreign country name

Foreign province/state/county

Foreign postal code

A First return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Amended return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D Final information return? • <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) • _____	L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other	M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Federal return filed? (1) <input type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series	N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____	Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	483	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received	3	6,313,314	00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	6,313,797	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	8	6,313,797	00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	5,733,972	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	579,825	00
Filing Fee	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Penalties and Interest. See General Information J	15		00
	16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer 	Title CEO	Date	• Telephone
Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	• PTIN P02370487
	Firm's name (or yours, if self-employed) and address CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA 92103			• Firm's FEIN 27-2956198
				• Telephone (619) 270-8222
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

NEVADA CITY SCHOOL OF THE ARTS

45-25217.30

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

028951 12-22-20

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2	483	00
	3	Dividends	•	3		00
	4	Gross rents	•	4	0	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See Instructions)	•	6	0	00
	7	Other income	•	7	0	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	483	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 1	•	11	161,462	00
	12	Other salaries and wages	•	12	3,555,531	00
	13	Interest	•	13		00
	14	Taxes	•	14		00
	15	Rents	•	15	605,995	00
	16	Depreciation and depletion (See instructions)	•	16	10,007	00
	17	Other expenses and disbursements	•	17	1,400,977	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	5,733,972	00

Schedule L Balance Sheet**Beginning of taxable year****End of taxable year**

Assets	(a)	(b)	(c)	(d)
1 Cash		228,760	•	385,628
2 Net accounts receivable		747,278	•	1,137,568
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments STMT 2			•	3,442,286
10 a Depreciable assets	5,364,329		259,642	
b Less accumulated depreciation	(1,079,130)	4,285,199	(114,272)	145,370
11 Land		1,335,647	•	
12 Other assets STMT 3		266,007	•	192,607
13 Total assets		6,862,891		5,303,459
Liabilities and net worth				
14 Accounts payable		108,934	•	149,792
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable STMT 4		400,000	•	166,345
17 Mortgages payable		1,946,460	•	
18 Other liabilities				
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		4,407,497	•	4,987,322
22 Total liabilities and net worth		6,862,891		5,303,459

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	579,825	7 Income recorded on books this year not included in this return	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		
4 Income not recorded on books this year	•		10 Net income per return. Subtract line 9 from line 6		579,825
5 Expenses recorded on books this year not deducted in this return	•				
6 Total. Add line 1 through line 5		579,825			

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 1

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
HOLLY PETTITT 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	CEO & SCHOOL DIRECTOR 40.00	92,249.
MELISSA BROKENSHIRE 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	CFO & BUSINESS MANAGER 40.00	69,213.
LEEANNE HAGLUND 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	BOARD CHAIR 2.00	0.
LAUREN HESTERMAN 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	VICE CHAIR 2.00	0.
MESHAWN SIMMONS 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	TREASURER 2.00	0.
JOHN GILMAN 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
MARIN BRYARS 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
TRISHA ZAKON 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
MEGHAN ARCHER 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
LEAURA LEBLEU 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
QAYYUMA DIDOMENICO 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.

TOTAL TO FORM 199, PART II, LINE 11

161,462.

CA 199	OTHER INVESTMENTS	STATEMENT 2
DESCRIPTION	BEG. OF YEAR	END OF YEAR
CAPITAL CONTRIBUTION TO RAVEN SPRINGS LLC	0.	3,442,286.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	0.	3,442,286.

CA 199	OTHER ASSETS	STATEMENT 3
DESCRIPTION	BEG. OF YEAR	END OF YEAR
CONSTRUCTION IN PROGRESS	164,158.	119,215.
OTHER ASSETS	46,966.	0.
PREPAID EXPENSES AND DEFERRED CHARGES	41,097.	59,606.
SECURITY DEPOSIT	13,786.	13,786.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	266,007.	192,607.

CA 199	BONDS AND NOTES PAYABLE	STATEMENT 4
DESCRIPTION	BEG. OF YEAR	END OF YEAR
OPERATIONAL CREDIT	400,000.	100,000.
ON-BILL FINANCING LOAN	0.	66,345.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	400,000.	166,345.

CLIENT 'S COPY

TAXABLE YEAR
2020**California Exempt Organization
Annual Information Return****199**Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) **07/01/2019**, and ending (mm/dd/yyyy) **06/30/2020**

Corporation/Organization name California corporation number

RAVEN SPRINGS LLC**8247285**

Additional information. See instructions.

FEIN

45-8247285

Street address (suite or room)

13024 BITNEY SPRINGS RD

PMB no.

City

NEVADA CITY

State

CA

ZIP code

95959



Foreign country name

Foreign province/state/county

Foreign postal code

A First return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Amended return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No
C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D Final information return? • <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) • _____	L Is the organization a limited liability company? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other	M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Federal return filed? (1) • <input type="checkbox"/> 990T (2) • <input type="checkbox"/> 990PF (3) • <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series	N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____	Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	835,219	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received	3	3,442,286	00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	4,277,505	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	8	4,277,505	00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	1,148,991	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	3,128,514	00
Filing Fee	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Penalties and Interest. See General Information J	15		00
	16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer 	Title CEO	Date	• Telephone
Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	• PTIN P02370487
	Firm's name (or yours, if self-employed) and address CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA 92103			• Firm's FEIN 27-2956198
				• Telephone (619) 270-8222
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

028951 12-22-20

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2		00
	3	Dividends	•	3		00
	4	Gross rents	•	4	835,219	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See Instructions)	•	6		00
	7	Other income	•	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	835,219	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10	309,589	00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 1	•	11	0	00
	12	Other salaries and wages	•	12		00
	13	Interest	•	13	79,330	00
	14	Taxes	•	14	25,745	00
	15	Rents	•	15		00
	16	Depreciation and depletion (See instructions)	•	16	326,908	00
	17	Other expenses and disbursements SEE STATEMENT 2	•	17	407,419	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	1,148,991	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		50,500		• 324,877
2 Net accounts receivable				•
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments				•
10 a Depreciable assets			4,270,491	
b Less accumulated depreciation	()	(1,113,733)	3,156,758
11 Land				• 1,335,647
12 Other assets				•
13 Total assets		50,500		4,817,282
Liabilities and net worth				
14 Accounts payable		17,487		• 37,001
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				• 1,655,395
18 Other liabilities STMT 3		50,500		13,859
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		-17,487		• 3,111,027
22 Total liabilities and net worth		50,500		4,817,282

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• 3,128,514	7 Income recorded on books this year not included in this return	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year	•	10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return	•		
6 Total. Add line 1 through line 5	3,128,514		3,128,514

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 1
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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
NEVADA CITY SCHOOL OF THE ARTS	SOLE-MEMBER OF LLC 0.00	0.

TOTAL TO FORM 199, PART II, LINE 11	0.
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CA 199	OTHER EXPENSES	STATEMENT 2
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DESCRIPTION	AMOUNT
PROFESSIONAL SERVICES	138,782.
UTILITIES	82,740.
INSURANCE	56,435.
LANDSCAPING	45,645.
REPAIRS & MAINTENANCE	39,823.
OFFICE & FEES	23,011.
SECURITY	20,983.
TOTAL TO FORM 199, PART II, LINE 17	407,419.

CA 199	OTHER LIABILITIES	STATEMENT 3
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
LEASE DEPOSITS	0.	13,859.
DEFERRED REVENUE	50,500.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	50,500.	13,859.

Nevada City School of the Arts

2021/2022

**Appropriately Assigned Teachers, Access to Curriculum-Aligned
Instructional Materials, and Safe, Clean and Functional School Facilities
LCFF Priority 1 (LEA Requirement)
Self-Reflection Tool**

Standard: LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; and provides information annually on progress meeting this standard to its local governing board and to stakeholders and the public through the evaluation rubrics.

Indicator	Data Reported
Number & Percent of mis-assignments of teachers of English Learner Students	# 0 / 0 %
Number & Percent of total teacher mis-assignments	# 2 / 9 %
Number of vacant teacher positions	# 0 / 0 %
Number & Percent of students without access to their own copies of standards-aligned instructional materials for use at school and at home	# 0 / 0 %
Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)	# 0 / 0 %
<i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.	
Criteria: Assessment of the LEAs performance on meeting the standard: Standard Met	

Date Taken to Local Governing Board: June 16, 2022

2021/2022

**Implementation of State Academic Standards
LCFF Priority 2 (LEA Requirement)
Option 2: Reflection Tool**

Standard: LEA annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics. *Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

Indicator Item	Rating				
1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.					
Academic standards and/or curriculum frameworks	1	2	3	4	5
ELA- Common Core State Standards for ELA					x
ELD (Aligned to ELA Standards)					x
Mathematics- Common Core State Standards for Mathematics					x
Next Generation Science Standards			x		
History-Social Science			x		
2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is being taught.					
Academic standards and/or curriculum frameworks	1	2	3	4	5
ELA- Common Core State Standards for ELA					x
ELD (Aligned to ELA Standards)					x
Mathematics- Common Core State Standards for Mathematics					x
Next Generation Science Standards		x			
History-Social Science		x			
3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g. collaborative time, focused classroom walkthroughs, teacher pairing)					
Academic standards and/or curriculum frameworks	1	2	3	4	5
ELA- Common Core State Standards for ELA					x
ELD (Aligned to ELA Standards)					x
Mathematics- Common Core State Standards for Mathematics					x

Next Generation Science Standards			CGC 5/26/22, Pg. 186		
History-Social Science			X		
4. Rate the LEA's progress implementing each of the following academic standards adopted by the State Board of Education for all students.					
Academic standards and/or curriculum frameworks	1	2	3	4	5
Career Technical Education	xx				
Health Education Content Standards					x
Physical Education Model Content Standards		x			
Visual and Performing Arts					x
World Language	x				
5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).					
Activities	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					x
Identifying the professional learning needs of individual teachers					x
Providing support for teachers on the standards they have not yet mastered					x
<i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.					
Criteria: Assessment of the LEAs performance on meeting the standard: Standard Met					

Date Taken to Local Governing Board: June 16, 2022

Nevada City School of the Arts

2021/2022

**Parent Engagement
LCFF Priority 3 (LEA Requirement)
Self-Reflection Tool**

Standard: LEA annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics. *Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

Indicator Item	Rating				
LEAs use this self-reflection tool to reflect on its progress, successes, needs, and areas of growth in family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified.					
Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					x
2. Rate the LEA's progress in creating welcoming environments for all families in the community.					x
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				x	
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.					x
<p>Dashboard Narrative: Briefly describe the LEA's current strengths and progress in this area, and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.</p> <p>For the 19-20 and 20-21 school years, the staff focused their efforts on developing their intercultural competence by participating in Inquiry Groups each month. These groups worked on identifying personal biases and looked at curriculum for bias. By the end of the 2021, the staff felt confident to begin redefining their standards aligned classroom curriculum maps by including the Learning for Justice - Social Justice Standards to their yearly plans. For the 2022-2023 school year, three teachers from each team will take a week long course on Culturally Responsive Training and the Arts. These teachers will come back and train their teams.</p> <p>NCSA will focus on engaging with more families with underrepresented families to ensure all viewpoints are equally represented on their committees and in stakeholder feedback</p>					
Building Partnerships for Student Outcomes	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					x

6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	CGC 5/26/22, Pg. 138	x			
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				x	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.					x
Dashboard Narrative: Briefly describe the LEA's current strengths and progress in this area, and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families. The School Director sends a weekly phone call and email to update parents on what is happening at school. Teachers send out weekly Monday Notes for every classroom. On the 21-22 survey, parents indicated they felt very well communicated with, with 99% of parents feeling that communication is excellent. 96.6% of Parents reported feeling both welcome and engaged at school. In addition, 97% would recommend NCSA to other families. 3. All survey questions relate directly to our LCAP goals or to the school's Ends Policies, both of which drive instruction and our Strategic Plan. In 21-22, NCSA will focus on identifying and encouraging more active engagement and support of parents of underrepresented families by hiring a Parent Resource Coordinator who provides more direct communication with families and provide helpful parent resources to support parenting at home.					
Seeking Input for Decision Making	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.					x
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				x	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				x	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.					x
Dashboard Narrative: Briefly describe the LEA's current strengths and progress in this area, and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families. Parents are invited to attend monthly Parent Advisory Meetings where the Ends Policies, strategic plan and LCAP are discussed regularly.					
<i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.					
Criteria: Assessment of the LEAs performance on meeting the standard: Standard Met					

Date Taken to Local Governing Board: June 16, 2022

Nevada City School of the Arts
2021/2022
School Climate
LCFF Priority 6 (LEA Requirement)
Student Survey

Standard: LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g. K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the California School Dashboard. *Provide a Narrative Summary. Text items will be combined into one (1) answer box and the box is limited to 3000 characters.*

Indicator Item
1. DATA: Reflect on the key learnings from the survey results and share what the LEA learned.
<p>NCSA gives both the CHKS survey and a student survey. On average, over 85% of 4th-8th grade students are engaged, feel safe, and are happy at school (Student Survey 21/22).</p> <ul style="list-style-type: none"> Students are also reporting high levels of sadness/depression and thoughts of suicide on the mental health supplement of the CHKS survey.
2. MEANING: What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, or barriers?
<p>The effects of the pandemic adversely affected the outcomes on the CHKS survey for 2021. NCSA clearly needs to create more support for students' mental health.</p>
3. USE: What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?
<p>We have added a Parent Resource Coordinator and a full-time counselor for students next year to support continued social-emotional support. We will refine our core SEL classes and adopt a leadership and student led restorative justice class for next year.</p>
<i>Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on school climate.</i>
Criteria: Assessment of the LEAs performance on meeting the standard: Standard Met

Date Taken to Local Governing Board: June 16, 2022

Pupil Access
LCFF Priority 7 (LEA Requirement)
Self-Reflection Tool Approach

Standard: LEA to provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts: *Provide a Narrative Summary:*

Indicator Item
1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.
For academic access NCSA uses the Orton-Gillingham curriculum, iReady for ELA and math, and Units of Study for ELA/Writing, and we are examining new curriculum for math since it is an adoption year. Teachers use the State History Standards, the Learning for Justice Social Justice Standards, and the Next Generation Science Standards as guides for teaching those subjects. NCSA integrates the Arts into all academics and students have access to multiple art classes including weekly dance and movement classes. To ensure students have physical access to a broad course of study we use parent surveys regarding safety, our FIT review, student surveys regarding diversity and bullying, staff surveys, and attendance rates to determine if all students are able to access their education on a daily basis.
2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.
All students are progressing well in academics including our unduplicated pupils (please see LCAP for details). According to our surveys 97% of parents feel their child is receiving an appropriate education, our facilities are in good repair, overall student satisfaction on our local 4 th - 8 th grade student survey is 85%.
3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.
We are concerned about our unduplicated pupils students' chronic absenteeism has increased due to covid protocols requiring students to be out of school.
4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?
We will focus on these groups in 2022 by giving them priority access to our Counselor and by giving their parents priority access to the Parent Resources Coordinator.
<i>Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on the extent to which students have access to, and are in enrolled in, a broad course of study.</i>
Criteria: Assessment of the LEAs performance on meeting the standard:

Date Taken to Local Governing Board: June 16, 2022