

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

Thursday, October 27, 2022

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

**Call Order: 5:00 p.m.**

**Roll Call:**

**Public Forum:** *Members of the public who wish to comment during the Board meeting 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 Board of Directors may limit the total time for public comment to a reasonable time.*

**Plaudits:**

**Action Items**

1. Approve Agenda

**Consent Agenda**

2. Approve September 22, 2022 Minutes - *See attached*

**Reports**

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

**Discussion Items**

5. Brown Act Remote Meeting Information - *See attached*
6. Discuss Fiscal Sponsorship for Art Space - *See attached*

**Action Items**

7. Approve replacement of Conflict of Interest Policy with Conflict of Interest Code per Attorney recommendation - *See attached*
8. Approve Final 2021-22 EPA Expenditures - *See attached*
9. Review and Accept 2021-22 Unaudited Actuals & Alternative Form - *See attached*

**Adjournment 6:30 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  
Meeting Agenda**

Thursday, September 22, 2022  
13032 Bitney Springs Rd, Building 8 (Atrium), Nevada City, California

**Call Order: 5:11 p.m.**

**Roll Call:** LeeAnne Haglund, Lauren Hesterman, Meshawn Simmons, Meghan Archer, Trisha Zakon, Andrew Todd and Qayyuma Didomenico, Abby Oas (via zoom)

**Absent:** Laura LeBleu

**Guests:** Holly Pettitt

**Public Forum:** None.

**Plaudits:** Holly: Our one on one aids willing to work with the new kids. Scott Mertz is amazing. All the teachers for a great BTSN. Melissa for her work on solar.

**Action Items**

1. Approve Agenda  
Motion: Meshawn Simmons    2nd: LeeAnne Haglund  
Unanimous Assent

**Consent Agenda**

2. Approve June 16, 2022 Minutes and August 5, 2022 Intensive Minutes  
Motion: Meghan Archer    2nd: Qayyuma Didomenico  
Unanimous Assent

**Reports**

3. Director's FYI Report – Holly Pettitt
4. Board and Committee Reports
  - a. Nomination & Recruitment - Trisha Zakon Reported
  - b. Finance -No report

**Discussion Items**

5. Discuss Fiscal Sponsorship and Partnership with "Art Space"

**Action Items**

6. Approve Independent Study Policy  
Motion: LeeAnn Haglund    2nd: Meshawn Simmons  
Unanimous Assent
7. Approve Conflict of Interest Policy  
Tabling until October Meeting
8. Approve Comprehensive Safety Plan  
Motion: Trisha Zakon    2nd: Qayyuma Didomenico  
Unanimous Assent
9. Approve Final 2021-22 EPA Expenditures  
Tabling until October Meeting
10. Review and Accept 2021-22 Unaudited Actuals & Alternative Form  
Tabling until October Meeting
11. Discuss and approve change to General Complaint Policy for staff - Complaints about the School Director

Motion: Qayyuma Didomenico 2nd: Meghan Archer  
Unanimous Assent

**Closed Session**

1. Public Employee Performance Evaluation  
Title: School Director  
Discussion

**Adjournment 6:17 p.m.**

Submitted by: Meghan Archer, Board Secretary

9/22/22

Approved by the NCSA Charter Council

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LeeAnne Haglund, Board Chair

Date

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Meghan Archer, Board Secretary  
Date 9/22/22



## **School Director FYI Report**

### **October 27, 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 Toni for her hard work getting us set up with the Catapult EMS program!
- Melissa for her continued excellence in managing our budget.
- To the entire admin team for their incomparable support and ability to keep school running smoothly even with multiple admin staff out. I am so thankful I was able to take the time I needed to be with my husband.

### **Financial Information**

- Budget Update on the Agenda.

### **Facilities Update**

- Aftercare fence installation will be completed the week of the 24th
- Working on improving parking area near Ravenwolf
- Moving propane tanks at upper campus to allow for more parking
- ADA door installation on lower campus
- Solar - We are complete! The system is pushing 80,000 kw which is amazing - we should see a cost reduction next month.
- HVAC Issues continue to plague us, especially at Building3. PGE is doing 0% financing for HVAC. Melissa met them last week and we are hoping that we can update the classrooms at Upper Campus soon.
- PGE is working on getting us a generator for the cafeteria. This is significant since keeping school open during a power outage has a lot to do with whether we can feed students.
- Verizon is installing a Cell Tower generator which means more lease income for us and now we'll have cell service during any extended outages.

- We have approximately thirty trees that need to be cut down. Ian and Al are working on that.
- Our repeater has been relocated to the top of the ridge close to the water treatment facility, and Search and Rescue's repeater has also been set up there. Due to a new battery backup, we will be able to utilize the repeater in the event of a power loss, which was not possible in the previous location. This is great news for power outages!

## School Wide Issues

- This year we have students with behavior challenges in every single grade except 8th. We have a Behavior Specialist working with us, as well as 2 psychologists, a counselor and 2 mental health interns, and 6 aides who work directly with students who have significant behavior challenges. We have some sort of major outburst, meltdown, elopement or a combination of these each day. I am not sure what accounts for this dramatic increase - maybe the pandemic, possibly the influence of younger children having access to so much screen time - who's to say. But I do know that we are stretched pretty thin even with all our adult support. If you count Angie, Jenn G. and I, plus the RSPs, and the ones listed above, we have 17 adults who are supporting those students (and all the other students who have other needs).
- Catapult EMS Drill went really well. We will roll out this program to parents soon. This program really helps facilitate excellent communication during an emergency. Watch the 4 minute video below for an overview of the system.
- [https://t.sidekickopen04.com/s3t/c/5/f18dQhb0S7kF8cVJtSW21QTTf59hl3kW7\\_k2841CX6NGW36PLkc1DWrnNW56Jw3w94x1Jwf197v5Y04?te=W3R5hFj4cm2zwW4mKLS-4rCvX6W4hCVj23Fbt5SW4myB8V3QJdFtW1Gzh5C1Gk2S1W3K987-3M1XSvW4hLxWp4rCvX6f4hcdn504&si=8000000021483542&pi=79b27c6b-d285-4071-a91f-6b8cf8f16d7f](https://t.sidekickopen04.com/s3t/c/5/f18dQhb0S7kF8cVJtSW21QTTf59hl3kW7_k2841CX6NGW36PLkc1DWrnNW56Jw3w94x1Jwf197v5Y04?te=W3R5hFj4cm2zwW4mKLS-4rCvX6W4hCVj23Fbt5SW4myB8V3QJdFtW1Gzh5C1Gk2S1W3K987-3M1XSvW4hLxWp4rCvX6f4hcdn504&si=8000000021483542&pi=79b27c6b-d285-4071-a91f-6b8cf8f16d7f)

## Events

- AGC has concluded - \$184K and 94% participation is pretty amazing! This is the most I think we have ever raised. Not the highest participation, though.

## Arts Based Choice for Education

- Music in the Mountains will be coming in to offer an 8 week after school beginner orchestra/band course AT NCSA for Woodwinds (flute/clarinet), Brass (trumpet/trombone), and Strings (violin/cello). Once students have taken the 8 week course they will be invited to play in two Music in the Mountains Youth Orchestra (MIMYO) concerts at the Center for the Arts: March 14th and May 23rd . This is a chance for NCSA musicians to play with other young musicians in the community AND to become a part of the larger Nevada County community of musicians. It also enhances our own program.
- I hope the board has noticed the weekly Arts at NCSA portion of the DN. We did this

so that parents can see exactly how we integrate art in academics.

### **Academic, Arts & Social Emotional Achievement**

- The [CA Dashboard](#) comes out soon. This is the platform that determines whether we are a high, middle, or low performing school based on two years of academic data. My guess is that we are high performing in academics. This means we will be able to ask for a 7 year charter term. The following is the legal definition:
  - o Criterion 1: The charter school has received the two highest performance levels schoolwide on all state indicators included on the Dashboard for which it receives performance levels. – To qualify for renewal as high-performing, the charter school shall have received schoolwide performance levels on at least two measurements of academic performance, per year, in each of the two consecutive years immediately preceding the renewal decision.
  - o Criterion 2: for all measurements of academic performance, the charter school has received performance levels schoolwide that are the same or higher than the state average and, for a majority of subgroups performing statewide below the state average in each respective year, received performance levels that are higher than the state average.
  - o My concern is that if they are also looking at attendance and suspension data, we would be considered low performing in those areas.

### **Safe, Respectful and Equitable Conditions for Learning and Working**

- Providing a teaching coach for our PE classes. The teachers working in PE are permitted and not credentialed, so we are hiring a “coach” for them to help ground PE class a bit more. We are also working on splitting the 45 or so students into 2 groups - one doing board games for 45 minutes to work on winning and losing skills, and one doing physical activity. Then the groups switch.
- We are losing one of the few Black families at NCSA. They are moving to Sacramento. I bring this up because I believe NCSA has failed in keeping them here at school for several reasons. I also think the system in Nevada County in general has failed this family. I will share more about this at our meeting.

### **Contributor and Collaborator to the Greater Community**

- Nothing new to report

[ARTICLE FROM CALSCHOOLNEWS.COM](http://CALSCHOOLNEWS.COM)

# WHAT LOCAL GOVERNMENTS SHOULD KNOW ABOUT THE NEW BROWN ACT RULES

THU, 10/6/2022

Gov. Gavin Newsom signed California Assembly Bill 2449 (AB 2449) into law last month. Effective January 1, 2023, AB 2449 makes several changes to the Ralph M. Brown Act (Brown Act) regarding remote participation in public meetings.

The below **guidance on AB 2449** is offered by Thomas D. Jex, a city attorney and Partner with **Burke, Williams & Sorensen, LLP** — a premier law firm representing cities, counties, school districts and special districts in California.

Under this new law, members of a legislative body may attend public meetings remotely without identifying their teleconference site on the agency's agenda or ensuring it is accessible to the public if the procedures below are followed.

As long as a quorum of the legislative body participates in person from a physical location open to the public, the remaining agency members can participate remotely in two situations:

## 1. Just Cause

*Just cause* is defined as any one of the following:

- childcare or caregiving of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires a member to participate remotely;
- a contagious illness that prevents a member from attending in person;
- a need related to a physical or mental disability; or
- travel while on business of the legislative body or another state or local agency.

In order to participate remotely under the *just cause* provisions, the member must notify the legislative body at the earliest possible opportunity, including at the start of a meeting, of their need to participate remotely and provide a general description of the circumstances related to one of the four items above. A member may only participate remotely under the *just cause* provisions up to two meetings per calendar year.

## 2. Emergency Circumstances

*Emergency circumstances* means a physical or family medical emergency that prevents a member from attending in person.

In order to participate remotely under the *emergency circumstances* provisions, the member must request that the legislative body allow them to participate in the meeting remotely because of emergency circumstances and the legislative body must take action to approve the request.

A member must make a request to participate remotely under the *emergency circumstances* provisions as soon as possible. The legislative body may take action on this request at the earliest opportunity. If the request does not allow sufficient time to place it on the agenda for the meeting for which the request is made, the legislative body may take action on the request at the beginning of the meeting by majority vote.

The legislative body must request a general description of the circumstances relating to the member's need to appear remotely. This description does not have to be more than 20 words and the member does not have to disclose any personal medical information.

### **Additional Rules if Members Participate Remotely**

If agency members participate remotely under this new law for either the *just cause* or *emergency circumstances* situations described above then the following rules apply:

- The legislative body must provide a way for the public to remotely hear, visually observe, and remotely address the legislative body, either by a two-way audiovisual platform or a two-way telephonic service and a live webcasting of the meeting.
- The legislative body must provide notice of how the public can access the meeting and offer comments.
- The agenda must identify and include an opportunity for the public to attend and directly address the legislative body through a call-in option, an internet-based service option, and in-person at the location of the meeting.
- The body cannot require comments to be submitted before the start of the meeting. The public must be allowed to make “real time” public comment.
- If there is a disruption to the meeting broadcast or in the ability to take call-in or internet-based public comment, no further action can be taken on agenda items until the issue is resolved.
- The legislative body must implement a procedure for receiving and resolving requests for reasonable accommodations for individuals with disabilities, and must give notice of these procedures.
- Members participating remotely must participate through both audio and visual technology.
- Members participating remotely must publicly disclose at the meeting before any action is taken whether any other individuals 18 years of age or older are present in the room at the remote location with the member and the general nature of the member’s relationship with the individual.
- A member may not participate in meetings solely by teleconference under this law for more than three consecutive months or 20% of the regular meetings for the public agency within a calendar year. If the legislative body regularly meets less than 10 times a year, a member may not participate remotely for more than two meetings.

Legislative bodies may still meet via teleconference by following the traditional Brown Act rules of identifying the teleconference site on the agency’s agenda and ensuring it is accessible for the public to attend. Further, legislative bodies may meet by teleconference under AB 361 until January 1, 2024 during the Governor’s proclaimed State of Emergency and as long as other requirements are met.



**Art Space Fiscal Sponsorship Proposal:**  
**A Therapeutic Creative Arts Program on the NCSA Campus**

**By Jesse Kincade and Becky Johnson**  
**artspacecreativetherapy@gmail.com**

**Our Mission**

To create a safe environment where the therapeutic process of art-making nurtures the mental health of local youth and the greater community.

**What is Art Therapy**

Art therapy uses the creative process of traditional and non-traditional art making techniques, as well as the resulting artwork as part of the therapeutic and healing process; facilitating personal development, and assisting in the alleviation, remediation, and prevention of distress in individuals.

The Art Therapy process is facilitated and/or supervised by a Registered Art Therapist who is grounded in the knowledge of human development, psychological theories and counseling techniques.

**Objectives of the Program**

- 1) Work in collaboration with NCSA to provide therapeutic art-focused after school programs with special attention to the mental health and well-being of students of the NCSA community and beyond.
- 2) Promote social, emotional and cognitive growth, reduce risky behaviors, and provide an inclusive, safe, supportive and creative environment for youth to do better in school and in life.
- 3) Inspire curiosity and ignite inner creativity that leads to a path of self-discovery.

**Benefits of Becoming a Fiscal Sponsor**

- 1) Art Space will provide NCSA students with another after school activity that offers art-focused enrichment.

- 2) Expands the support NCSA provides to the community.
- 3) Further fulfills NCSA's mission by sponsoring a Project with a shared mission.
- 4) Fiscal sponsorships exponentially expand the charitable scope of the nonprofit sector.

### **Proposal of the Fiscal sponsorship**

**For Nevada City School of the Arts and Art Space to enter a Sponsor-Project relationship and ongoing arrangement enabling Art Space to obtain the proceeds of grants and donations via the transfer of funds dispersed by NCSA.**

- 1) For Art space, a non-501(c)(3) entity, to receive tax-deductible funds from donors, private foundations and/or government grants through the fiscal sponsorship of Nevada City School of the Arts (NCSA), a 501(c)(3) entity.
- 2) For NCSA to receive funds from donors, private foundations and/or government grants on behalf of Art Space and deposit those funds in a Fiscal Sponsorship checking account separate from NCSA's primary checking account.
- 3) For NCSA to have control over the donated funds and disperse to Art Space after administrative approval of requested funds to support program operations and materials needed.
- 4) Art Space has its own legal, tax and accounting identity through a general partnership and is responsible for their own taxes, insurance, debts, liabilities, and other legal obligations.
- 5) To defray Sponsor's cost of administering the Fiscal Sponsorship fund, the Sponsor may deduct 0-7% of each donation or grant received by Art Space.

We appreciate your time and consideration of fiscally sponsoring Art space. With young children just starting their journey at NCSA, and the outspoken enthusiasm and encouragement from the school, it seems like there is no better time than the present to bring the benefits of Creative Arts Therapy to the NCSA community and beyond. Please reach out with any questions or concerns.

## Fiscal Sponsorship Agreement

This is an agreement made on \_\_\_\_\_ date, by and between the Sponsor, *Nevada City School of the Arts*, and the Project, *Art Space Creative Therapy*.

The Sponsor is a non-profit organization exempt from federal tax under section 501(c)(3) of the Internal Revenue Code.

The Project is an unincorporated organization who shall provide Sponsor with a completed and filed IRS Form SS-4 showing Project's separate existence as an organization. It was formed with the purpose to provide a community based therapeutic art center.

The Agreement: The Sponsor is willing to receive tax-deductible funds from donors, private foundations or governmental grants for the benefit and use of implementing the Project. The Project, with the Sponsor's administrative approval before disbursement, will use the funds in order to implement the Project's purposes, program operation and materials needed.

By entering into this agreement, the parties agree to the following terms and conditions:

1. Receipt of funds: The Sponsor agrees to receive grants, contributions, donations and gifts to be used for the Project and to make the funds available to the Project. The Sponsor will keep funds in a fiscal sponsorship checking account separate from the Sponsor organization's primary checking account.
2. Acknowledgement of charitable donations on behalf of the Project: The Sponsor agrees that all grants, contributions, donations and gifts which it receives for the project will be reported as contributions to the sponsor as required by law, and further agrees to acknowledge receipt of any such grant, contribution, donation or gift in writing and to furnish evidence of its status of an exempt organization under section 501(c)(3) to the donor upon request. The Sponsor agrees to notify the Project of any change in its tax-exempt status.
3. Protection of tax-exempt status: The Project agrees not to use funds received from the Sponsor in any way which will jeopardize the tax-exempt status of the Sponsor. Any changes in the purpose for which grant funds are spent must be approved in writing by the Sponsor before implementation.
4. Use of funds: The Project will request funds in writing to the Sponsor. Upon approval of funds, Sponsor will transfer the requested funds into the Project's bank account or disperse a check to the Project for the requested amount. The Project agrees to use any and all funds received from the Sponsor solely for legitimate expenses of the Project, including but not limited to program operations and materials.
5. These funds are not to be used in any attempt to influence legislation within the meaning of Internal Revenue Code (IRC) Section 501(c)(3). Project shall not use any portion of the funds granted herein to participate or intervene in any political campaign

on behalf of or in opposition to any candidate for public office, to induce or encourage violations of law or public policy, to cause any private inurement or improper private benefit to occur, nor to take any other action inconsistent with IRC Section 501(c)(3).

6. Art Space has its own legal, tax and accounting identity through a general partnership and is responsible for their own taxes, insurance, debts, liabilities, and other legal obligations.
7. Termination: Either party may terminate this Agreement by giving 60 days' written notice to the other party. If the Project continues to exist but one of the parties desires to terminate the fiscal sponsorship, a new nonprofit organization, which is tax exempt under IRC section 501(c)(3), must be agreed upon as the "Successor" to fiscally sponsor the Project before the end of the 60 day written notice period. The balance of assets held by the sponsor for the Project will be transferred to the Successor at the end of the notice period.

By signing below, both parties agree to execute this agreement on the day and year first written above.

The Sponsor: Nevada City School of the Arts

X \_\_\_\_\_

Title: \_\_\_\_\_

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

X \_\_\_\_\_

Title: \_\_\_\_\_

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

X \_\_\_\_\_

Title: \_\_\_\_\_

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

The Project: Art Space Creative Therapy

X \_\_\_\_\_

Title: \_\_\_\_\_

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

X \_\_\_\_\_

Title: \_\_\_\_\_

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



## **CONFLICT OF INTEREST CODE**

### **I. ADOPTION**

In compliance with the Political Reform Act of 1974, California Government Code Section 87100, et seq., the Nevada City School of the Arts hereby adopts this Conflict of Interest Code ("Code"), which shall apply to all governing board members and all other designated employees of Nevada City School of the Arts ("Charter School"), as specifically required by California Government Code Section 87300.

### **II. DEFINITION OF TERMS**

As applicable to a California public charter school, the definitions contained in the Political Reform Act of 1974, the regulations of the Fair Political Practices Commission, specifically California Code of Regulations Section 18730, and any amendments or modifications to the Act and regulations are incorporated by reference to this Code.

### **III. DESIGNATED EMPLOYEES**

Employees of this Charter School, including governing board members, who hold positions that involve the making or participation in the making, of decisions that may foreseeably have a material effect on any financial interest, shall be "designated employees." The designated positions are listed in "Exhibit A" attached to this Code and incorporated by reference herein.

### **IV. STATEMENT OF ECONOMIC INTERESTS: FILING**

Each designated employee, including governing board members, shall file a Statement of Economic Interest ("Statement") at the time and manner prescribed by California Code of Regulations, title 2, section 18730, disclosing reportable investments, interests in real property, business positions, and income required to be reported under the category or categories to which the employee's position is assigned in "Exhibit A."

An investment, interest in real property or income shall be reportable, if the business entity in which the investment is held, the interest in real property, the business position, or source of income may foreseeably be affected materially by a decision made or participated in by the designated employee by virtue of his or her position. The specific disclosure responsibilities assigned to each position are set forth in "Exhibit B."

Statements Filed With the Charter School. All Statements shall be supplied by the Charter School. All Statements shall be filed with the Charter School. The Charter School's filing official shall make and retain a copy of the Statement and forward the original to the County Board of Supervisors.



## **V. DISQUALIFICATION**

No designated employee shall make, participate in making, or try to use his/her official position to influence any Charter School decision which he/she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family.

## **VI. MANNER OF DISQUALIFICATION**

### **A. Non-Governing Board Member Designated Employees**

When a non-Governing Board member designated employee determines that he/she should not make a decision because of a disqualifying interest, he/she should submit a written disclosure of the disqualifying interest to his/her immediate supervisor. The supervisor shall immediately reassign the matter to another employee and shall forward the disclosure notice to the School Director, who shall record the employee's disqualification. In the case of the School Director, this determination and disclosure shall be made in writing to the Board of Directors.

### **B. Governing Board Member Designated Employees**

The Charter School shall not enter into a contract or transaction in which a director directly or indirectly has a material financial interest (nor shall the Charter School enter into any contract or transaction with any other corporation, firm, association, or other entity in which one or more of the Charter School's directors are directors and have a material financial interest).



## EXHIBIT "A"

### Designated Positions

<u>Designated Position</u>	<u>Assigned Disclosure Category</u>
Members of the Board of Directors	1, 2
School Director	1, 2
Development Director	3
Business Manager	1, 2
After-School Program Director	3
Consultants/New Positions	*

\*Consultants/New Positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code, subject to the following limitation:

The School Director may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The School Director's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code (Govt. Code § 81008).





## EXHIBIT "B"

### Disclosure Categories

#### **Category 1**

Designated positions assigned to this category must report all interests in real property which are located in whole or in part within two (2) miles of any facility utilized by Nevada City School of the Arts, including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.

#### **Category 2**

Designated positions assigned to this category must report investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent or distribute school supplies, books, materials, school furnishings or equipment of the type to be utilized by Nevada City School of the Arts.

#### **Category 3**

Designated positions assigned to this category must report investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent or distribute school supplies, books, materials, school furnishings or equipment of the type to be utilized by the designated position's department.

4865-6279-6342, v. 1

**Nevada City School of the Arts**

**Final Expenditures through: June 30, 2022**

**For Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	1,438,265.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>1,438,265.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	1,438,265.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,438,265.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

**RAVEN SPRINGS, LLC**  
**2021-22 Unaudited Actuals**

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**Statements of Revenues, Expenditures and Changes in Equity**

	2020-21 Audited Actuals	2021-22 2nd Interim Budget	2021-22 Unaudited Actuals	Change From Prior Budget
<b>REVENUES</b>				
All Other Local Revenue 8600-8899	831,923	849,009	839,522	(9,488)
Other Revenues/Income 8900-8999	<u>4,097</u>	<u>0</u>	<u>112</u>	<u>112</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 836,020</u></b>	<b><u>\$ 849,009</u></b>	<b><u>\$ 839,634</u></b>	<b><u>\$ (9,375)</u></b>
<b>EXPENDITURES</b>				
Classified salaries and wages	0	0	0	0
Health benefits and statutory employer costs	0	0	0	0
Supplies	7,571	16,500	12,677	(3,823)
Services	417,336	499,626	579,674	80,048
Property Taxes/Debt Service	<u>105,075</u>	<u>129,101</u>	<u>133,759</u>	<u>4,659</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>\$ 529,982</u></b>	<b><u>\$ 645,227</u></b>	<b><u>\$ 726,111</u></b>	<b><u>\$ 80,884</u></b>
Xfter Surplus to NCSA	309,589	200,000	0	(200,000)
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b><u>(\$3,552)</u></b>	<b><u>\$3,783</u></b>	<b><u>\$113,523</u></b>	<b><u>\$ (90,259)</u></b>
<b>DEPRECIATION EXPENSE</b>	\$326,908	\$327,328	\$330,584	\$3,256
<b>AUDITOR ADJUSTMENTS</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>(\$330,460)</u></b>	<b><u>\$ (323,545)</u></b>	<b><u>\$ (217,061)</u></b>	<b><u>\$ (93,515)</u></b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Required reserve - 5% of expenditures	26,499	32,261	36,306	4,044
Designated - Construction Projects	0	0	0	0
Undesignated Fund Balance	<u>3,085,328</u>	<u>2,756,020</u>	<u>2,858,461</u>	<u>102,441</u>
<b>Ending Fund Balance</b>	<b><u>\$3,111,827</u></b>	<b><u>\$2,788,281</u></b>	<b><u>\$2,894,766</u></b>	<b><u>\$106,485</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$0</b>	<b>\$3,111,827</b>	<b>\$3,111,827</b>	<b>\$0</b>
In-Kind Contribution from NCSA (Assets)	\$ 3,442,286	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net change (from above)	<u>(\$330,460)</u>	<u>(\$323,545)</u>	<u>\$ (217,061)</u>	<u>\$ 106,485</u>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$3,111,827</u></b>	<b><u>\$2,788,281</u></b>	<b><u>\$2,894,766</u></b>	<b><u>\$106,485</u></b>

## 2021-22 Unaudited Actuals

## Statements of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 2nd Interim Budget	2021-22 Unaudited Actuals	Change From Prior Budget
Enrollment	448.0	451.0	417.0	417.0	-
Attendance %	94.6%	94.6%	92.0%	92.0%	0%
Average Daily Attendance (ADA)	426.68	426.68	383.92	383.92	-
<b>REVENUES</b>					
Total State Aid Revenue 8000-8099	\$3,838,270	\$3,842,263	\$3,613,300	\$3,895,759	\$282,459
Total Federal Revenue 8100-8299	\$897,628	\$546,670	\$1,480,556	\$1,415,545	(\$65,011)
Total Other State Revenue 8300-8599	\$542,248	\$1,310,535	\$880,451	\$1,407,655	\$527,204
All Other Local Revenue 8600-8899	\$584,314	\$203,783	\$521,910	\$511,546	(\$10,363)
Other Revenues/Income 8900-8999	\$4,081	\$410,544	\$200,000	\$0	(\$200,000)
<b>TOTAL REVENUES</b>	<b>\$5,866,542</b>	<b>\$6,313,795</b>	<b>\$6,696,217</b>	<b>\$7,230,505</b>	<b>\$534,289</b>
<b>EXPENDITURES</b>					
Certificated salaries	\$1,416,957	\$1,486,784	\$2,031,403	\$2,029,640	(\$1,764)
Classified salaries and wages	\$1,503,298	\$1,300,233	\$1,568,025	\$1,482,592	(\$85,433)
Health benefits and statutory employer costs	\$932,616	\$929,977	\$1,031,476	\$1,150,933	\$119,457
Books and supplies	\$202,562	\$334,271	\$423,021	\$472,428	\$49,407
Services	\$1,435,089	\$1,634,413	\$1,880,251	\$1,890,664	\$10,413
County oversight fees	\$38,363	\$38,205	\$36,133	\$36,380	\$247
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$5,528,885</b>	<b>\$5,723,881</b>	<b>\$6,970,309</b>	<b>\$7,062,637</b>	<b>\$92,328</b>
<i>Average total expenditures per ADA</i>					
2018-19 Capital Outlay & Project Expenses	\$0	\$0	\$0	\$0	\$0
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b>\$337,657</b>	<b>\$589,913</b>	<b>(\$274,092)</b>	<b>\$167,869</b>	<b>\$441,961</b>
<b>DEPRECIATION EXPENSE</b>	\$327,328	\$10,007	\$0	\$14,810	\$14,810
Audit Adjustments		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$10,329</b>	<b>\$579,906</b>	<b>(\$274,092)</b>	<b>\$153,059</b>	<b>\$427,151</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Required reserve - 5% of expenditures	\$276,444	\$286,194	\$348,515	\$353,132	\$4,616
Designated - Special Ed - 2% of expenditures	\$110,578	\$114,478	\$139,406	\$141,253	\$1,847
Designated - JPA contingency reserve	\$13,786	\$13,786	\$13,786	\$13,786	\$0
Designated - Supplemental PY fund balance carryover	\$0	\$0	\$0	\$24,794	\$24,794
Designated - ELOP Program Fund Balance	\$0	\$0	\$0	\$39,365	\$39,365
Designated - ESSER III Fund Balance	\$0	\$0	\$0	\$35,952	\$35,952
Designated - Restricted Lottery Fund Balance	\$28,419	\$19,873	\$48,292	\$48,635	\$343
Designated - Educator Effectiveness Fund Balance	\$0	\$0	\$0	\$106,717	\$106,717
Designated - KIT Equipment & Training Fund Balance	\$0	\$0	\$0	\$18,866	\$18,866
Designated - Classified Professional Development Grant	\$5,759	\$5,759	\$5,759	\$900	(\$4,859)
Designated - Jog-a-Thon reserved funding	\$38,925	\$0	\$0	\$0	\$0
Investment in Raven Springs LLC	\$0	\$3,442,286	\$0	\$3,442,286	\$3,442,286
<b>Undesignated/General Fund Balance</b>	<b>\$3,657,141</b>	<b>(\$2,623,454)</b>	<b>\$715,265</b>	<b>\$914,775</b>	<b>\$199,509</b>
<b>Ending Fund Balance</b>	<b>\$4,407,496</b>	<b>\$1,545,116</b>	<b>\$1,271,023</b>	<b>\$5,140,461</b>	<b>\$3,869,437</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>					
Investment in Raven Springs LLC	\$0	(\$3,442,286)	\$0	\$3,442,286	\$3,442,286
Audit Adjustment	(\$36,745)	\$0	0	\$0	\$0
Net change (from above)	\$10,329	\$579,906	(\$274,092)	\$153,059	\$427,151
<b>FUND BALANCE, END OF YEAR</b>	<b>\$4,407,496</b>	<b>\$1,545,116</b>	<b>\$1,271,023</b>	<b>\$5,140,461</b>	<b>\$3,595,345</b>

2021-22 Unaudited Actuals - Detail by Program																						CGC 10/27/22, Page 21			Apportion to Prior Budget
General School Program				Art/Music Program			Student Programs			Restricted Funding										Total Budget	Prior Budget	Change from Prior Budget			
General School Program 0009	Restricted Program 6300	Supplemental LCAP 0010	Facilities Budget - \$200 6030	Art/Music Program 0037	Fundraising/De-velopment 0038	Unrestricted Lottery 1100	Raven/Wolf Aftercare 0021	After-School Sports 0030	Field Studies 0035	Title I/II/IV 3010 4035/4127	SBSA - Title V 4610	ELO & IPI Grants 7422/25/26	Expanded Learning Org 7600	ESSER II Funding 3210/3212/16/17	ESSER III Funding 3213/14/18/19	NSLP 5310/7028/29	UPK Planning 6053	Educator Effectiveness 6266	Special Education 3310/6500				Mental Health 6546		
Revenues																									
8000-8099 Principal Apportionment	3,574,375		321,384																						
8100-8299 Federal Revenue	2,969									108,362	38,359				286,370	667,561	239,927		71,997						
8300-8599 - Other State Revenue	182,678	34,174		447,669		75,952											47,716	56,653	107,938	29,157					
8600-8799 - Other Local Revenue	553			157,387			102,154		27,886								120		30,147						
8800-8899 - Donations/Fundraising	2,822					185,877		4,601																	
8900-8999 - Other Revenues/Income																									
Total Revenues	3,763,397	34,174	321,384	605,056	0	185,877	75,952	102,154	4,601	27,886	108,362	38,359	20,702	105,601	286,370	667,561	287,763	56,653	107,938	401,560					
Per Student Revenue	\$8,695	\$79	\$743	\$1,398	\$0	\$429	\$175	\$236	\$11	\$64	\$250	\$89	\$48	\$662	\$1,542	\$665			\$928	\$67					
Expenditures																									
1000 - Certification Wages	1,375,536	0	0	0	244,569	0	0	0	10,000	3,876	63,346	38,359	20,754	152,560	63,360	0	56,236	1,044	0	0					
Total Certificated Wages	1,375,536	0	0	0	244,569	0	0	0	10,000	3,876	63,346	38,359	20,754	152,560	63,360	0	56,236	1,044	0	0					
2000 - Classified Wages																									
Total Classified Wages	534,739	0	197,792	122,090	174,048	54,786	0	122,084	0	1,073	29,023	0	0	10,644	40,595	55,000	85,701	0	55,017	0					
Payroll tax and other employer-paid costs	838,731	0	26,889	30,586	102,575	15,572	0	25,307	2,034	253	23,818	0	0	986	42,041	18,801	10,930	0	177	12,234					
Books and Supplies																									
Total Books and Supplies	55,275	9,512	5,278	0	0	2,361	55,469	6,844	429	0	0	0	0	198	73,981	60,099	201,012	0	0	1,969					
Services																									
Total Services	504,107	24,319	24,744	605,995	0	5,128	9,508	0	4,064	44,178	24,903	0	0	3,913	52,430	144,515	0	0	0	464,894					
Total Expenditures	3,308,387	33,831	254,703	758,671	521,191	77,846	64,977	154,235	16,527	49,380	141,091	38,359	20,754	15,741	361,608	341,775	297,643	56,236	1,221	534,114					
Net FY Operating Surplus (Deficit)	455,010	343	66,681	(153,615)	(521,191)	108,030	10,975	(52,081)	(11,926)	(21,494)	(32,729)	0	(52)	89,860	(75,238)	325,786	(9,880)	417	106,717	(132,554)					
In-House Contributions to resources	(269,763)		(66,681)	158,327	205,744	(108,043)	(10,975)	31,795	11,926	18,664	32,729		117,296	(43,720)	56,172	(289,833)	30,382		125,982	0					
	185,247	343	0	4,712	(315,448)	(131)	0	(20,286)	0	(2,830)	0	0	117,244	46,139	(19,065)	35,952	20,501	417	106,717	(6,572)					
Per Student Expenses per category	\$ 7,644	\$ 78	\$ 589	\$ 1,753	\$ 1,204	\$ 180	\$ 150	\$ 356	\$ 38	\$ 114	\$ 326	\$ 89	\$ 48	\$ 36	\$ 836	\$ 790	\$ 688	\$ 130	\$ 3	\$ 1,234					
																				\$ 67					

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2021 to June 30, 2022

CGC 10/27/22, Page 22

CHARTER SCHOOL CERTIFICATION

Charter School Name: Nevada City School of the Arts  
CDS #: 29102980114330  
Charter Approving Entity: Nevada County Office of Ed  
County: Nevada  
Charter #: 0869

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For County Fiscal Contact:

Darlene Waddle  
Name

Chief Business Official  
Title

530-478-6400 ext. 2019  
Telephone

dwaddle@nevco.org  
Email address

For Approving Entity:

Scott Lay  
Name

County Superintendent of Schools  
Title

530-478-6400  
Telephone

slay@nevco.org  
Email address

For Charter School:

Holly Pettitt  
Name

School Director  
Title

530-273-7736 x 1007  
Telephone

director@ncsota.org  
Email address

To the entity that approved the charter school:

( X ) 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

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

Printed  
Name: Holly Pettitt

Title: School Director

To the County Superintendent of Schools:

( X ) 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

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

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

( X ) 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

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

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

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July 1, 2021 to June 30, 2022

**Charter School Name:** Nevada City School of the Arts  
**CDS #:** 29102980114330  
**Charter Approving Entity:** Nevada County Office of Ed  
**County:** Nevada  
**Charter #:** 0869

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	1,312,784.00		1,312,784.00
Education Protection Account State Aid - Current Year	8012	1,418,847.00		1,418,847.00
State Aid - Prior Years	8019	277,398.00		277,398.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	886,730.00		886,730.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		3,895,759.00	0.00	3,895,759.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		147,335.00	147,335.00
Special Education - Federal	8181, 8182		71,997.00	71,997.00
Child Nutrition - Federal	8220		239,313.10	239,313.10
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	2,968.79	953,931.00	956,899.79
Total, Federal Revenues		2,968.79	1,412,576.10	1,415,544.89
3. Other State Revenues				
Special Education - State	StateRevSE		297,777.00	297,777.00
All Other State Revenues	StateRevAO	83,298.29	1,026,579.64	1,109,877.93
Total, Other State Revenues		83,298.29	1,324,356.64	1,407,654.93
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	511,546.48	0.00	511,546.48
Total, Local Revenues		511,546.48	0.00	511,546.48
5. TOTAL REVENUES		4,493,572.56	2,736,932.74	7,230,505.30
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,442,826.83	287,555.82	1,730,382.65
Certificated Pupil Support Salaries	1200	15,016.16	0.00	15,016.16
Certificated Supervisors' and Administrators' Salaries	1300	200,126.68	20,754.00	220,880.68
Other Certificated Salaries	1900	0.00	63,360.02	63,360.02
Total, Certificated Salaries		1,657,969.67	371,669.84	2,029,639.51
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	154,291.57	138,770.54	293,062.11
Noncertificated Support Salaries	2200	166,900.57	0.00	166,900.57
Noncertificated Supervisors' and Administrators' Salaries	2300	92,240.64	0.00	92,240.64
Clerical, Technical and Office Salaries	2400	410,580.86	35,595.20	446,176.06
Other Noncertificated Salaries	2900	382,598.00	101,614.68	484,212.68
Total, Noncertificated Salaries		1,206,611.64	275,980.42	1,482,592.06
3. Employee Benefits				
STRS	3101-3102	292,786.67	224,198.55	516,985.22
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	111,851.18	26,405.61	138,256.79
Health and Welfare Benefits	3401-3402	399,885.84	22,576.71	422,462.55
Unemployment Insurance	3501-3502	14,659.98	2,821.43	17,481.41
Workers' Compensation Insurance	3601-3602	33,014.25	6,367.95	39,382.20
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	14,417.10	1,948.56	16,365.66
Total, Employee Benefits		866,615.02	284,318.81	1,150,933.83
4. Books and Supplies				

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

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July 1, 2021 to June 30, 2022

**Charter School Name:** Nevada City School of the Arts

**CDS #:** 29102980114330

Approved Textbooks and Core Curricula Materials	4100	0.00	15,051.05	15,051.05
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	105,520.62	21,334.81	126,855.43
Noncapitalized Equipment	4400	16,375.63	117,932.69	134,308.32
Food	4700	3,543.19	192,670.02	196,213.21
Total, Books and Supplies		125,439.44	346,988.57	472,428.01
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	(17,521.63)	599,609.24	582,087.61
Travel and Conferences	5200	18,100.29	35,325.71	53,426.00
Dues and Memberships	5300	34,679.49	31,690.71	66,370.20
Insurance	5400	69,612.96	0.00	69,612.96
Operations and Housekeeping Services	5500	153,682.32	0.00	153,682.32
Rentals, Leases, Repairs, and Noncap. Improvements	5600	90,495.02	637,731.55	728,226.57
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	200,701.00	47,720.75	248,421.75
Communications	5900	15,249.23	2,317.50	17,566.73
Total, Services and Other Operating Expenditures		564,998.68	1,354,395.46	1,919,394.14
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	14,810.00	0.00	14,810.00
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		14,810.00	0.00	14,810.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	7,649.50	0.00	7,649.50
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		7,649.50	0.00	7,649.50
Total, Other Outgo		7,649.50	0.00	7,649.50
<b>8. TOTAL EXPENDITURES</b>		4,444,093.95	2,633,353.10	7,077,447.05
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		49,478.61	103,579.64	153,058.25
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(187,333.49)	187,333.49	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(187,333.49)	187,333.49	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		(137,854.88)	290,913.13	153,058.25
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	4,843,209.36	51,868.75	4,895,078.11
b. Adjustments/Restatements	9793, 9795	209,518.37	(117,194.00)	92,324.37
c. Adjusted Beginning Fund Balance /Net Position		5,052,727.73	(65,325.25)	4,987,402.48
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,914,872.85	225,587.88	5,140,460.73
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
California Department of Education Charter School Financial Report Certification Form (Revised 03/14/20)	9711			0.00



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

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**Charter School Name:** Nevada City School of the Arts

**CDS #:** 29102980114330

2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		268,287.47	268,287.47
c. Unrestricted Net Position	9790A	4,914,872.85	(42,699.59)	4,872,173.26
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	456,889.91	0.00	456,889.91
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	940.00	0.00	940.00
2. Investments	9150	3,462,286.47	0.00	3,462,286.47
3. Accounts Receivable	9200	845,542.59	197,555.33	1,043,097.92
4. Due from Grantor Governments	9290	0.00	0.00	0.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	29,766.82	28,032.55	57,799.37
7. Other Current Assets	9340	155,134.21	0.00	155,134.21
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400-9489	124,434.95	0.00	124,434.95
<b>10. TOTAL ASSETS</b>		<b>5,074,994.95</b>	<b>225,587.88</b>	<b>5,300,582.83</b>
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
<b>2. TOTAL DEFERRED OUTFLOWS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	101,287.57	0.00	101,287.57
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	58,834.53	0.00	58,834.53
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
<b>6. TOTAL LIABILITIES</b>		<b>160,122.10</b>	<b>0.00</b>	<b>160,122.10</b>
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
<b>2. TOTAL DEFERRED INFLOWS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		<b>4,914,872.85</b>	<b>225,587.88</b>	<b>5,140,460.73</b>

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

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Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. NONE	0.00	0.00	0.00
c. NONE	0.00	0.00	0.00
d. NONE	0.00	0.00	0.00
e. NONE	0.00	0.00	0.00
f. NONE	0.00	0.00	0.00
g. NONE	0.00	0.00	0.00
h. NONE	0.00	0.00	0.00
i. NONE	0.00	0.00	0.00
j. NONE	0.00	0.00	0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. NONE	0.00
b. NONE	0.00
c. NONE	0.00
d. NONE	0.00
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>	<b>0.00</b>

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	7,077,447.05
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,415,544.89
c. Subtotal of State & Local Expenditures [a minus b]	5,661,902.16
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	22,459.50
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b>	<b>5,639,442.66</b>

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[c minus d minus e minus f]