

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

Thursday, November 16, 2023

13032 Bitney Springs Rd, Building 3 (Director's Office), 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 October 26, 2023 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 Forest Management Plan, Facilities Plan and Solar Project Annual Update

Action Items

6. Approve 2023-24 Comprehensive Safety Plan - *See Attached*
7. Approve Opening a Savings Accounts for Raven Springs & NCSA
8. Approve B-3 Asset Protection Monitoring Report - *See attached*
9. Approve B-1 Financial Conditions Monitoring Report (23/24 1st Interim)- *See attached*
10. Approve 2023-24 1st Interim Budget (Raven Springs & NCSA) - *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 Minutes
Thursday, October 26, 2023
13032 Bitney Springs Rd, Building 3, Director's Office, Nevada City, California

Call Order: 5:04 p.m.

Roll Call: LeeAnne Haglund, Jaylee McGregor, Trisha Zakon, Jon Lefeber, Abby Oas, and Qayyuma Didomenico, Andrew Todd (5:05)

Absent: Lauren Hesterman, Meshawn Simmons

Guests: Holly Pettitt, and Melissa Brokenshire

Public Forum: *Members of the public were invited to address the Governance Council regarding issues for future agendas. Comments were limited to 3 minutes.*

Plaudits: As indicated in the Director report

Action Items

1. Approve Agenda
Motion: Qayyuma Didomenico 2nd: Trisha Zakon
Unanimous Assent

Consent Agenda

2. Approve September 21, 2023 Meeting and October 3, 2023 Intensive Minutes
Motion: Qayyuma Didomenico moved to approve the minutes with corrections to the call to order at 9:02 am, updated attendance and correction to approval of agenda. 2nd: Trisha Zakon
Unanimous Assent

Reports

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

Discussion Items

5. Discuss Cultural/Prescribed Burns On Campus
6. Discuss 1st Interim Changes - Handout was provided

Action Items

7. Approve Revised B1 and B2 Executive Limitations in Policy Register
Motion: Trisha Zakon moved to approve the Revised B1 and B2 Executive Limitations in the Policy Register with removal of B2 1D 2nd: Jaylee McGregor
Unanimous Assent
8. Approve 2023-24 Certificated Salary Schedule
Motion: John moved to approve the Salary Schedule with an elective stipend 2nd: Qayyuma Didomenico
Unanimous Assent

Adjournment 5:56 p.m.

Submitted by: Abby Oas, Board Secretary

10/26/23

Approved by the NCSA Charter Council

LeeAnne Haglund, Board Chair

Date

Abby Oas, Board Secretary

Date



Director FYI Report

November 16, 2023

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

- Thank you to Andrea Conte, Dani Yzaguirre, Gabriel Clark, Lori Spencer and Maria DiCintio for attending the Courageous Conversations Summit with me! What an incredible experience.
- Thank you to Jai Hanes for covering for me while I was in Austin, Texas. It was so nice to have him here!
- Thank you to the MS team for showing up in a big way for our students during conferences and beyond. We have made a big difference in kids' lives - especially for some of our students who are new this year.
- Thank you to our Student Support Team (Nancy, Katie, Irene, Lauren, Erika, Leslie, Michelle K., Ania, Scott, Sara, Amber, Jenn D.) - you are all an amazing group to work with and are so focused on supporting students' academic and social emotional growth.
- To Jenn G for running excellent parenting classes!
- After care staff for taking such good care of the kids after school everyday. And to Kim B for running such a great program.

Financial Information

- 1st interim is on the agenda.

Facilities Update

- Bids were received for repair to the blacktop around the south end of DS Welding in building six.

Building 8 (Lower Campus)

- PGE/Solar Update - Per PGE - The reason the bills are so high is because - "combined, the two meters are consuming vastly (about 41%) more energy than previous years. You may want to hire an electrical contractor to perform an energy audit to see if there's any equipment or appliances on the property drawing more energy than they should. It also might be worth having an HVAC specialist come out to inspect for any issues." We plan on doing this asap.
- The Kindergarten PA system has been fixed. Mice ate the wiring.

Building 2 (Theater)

- Theater speaker keeps blowing out - not sure why and looking into it.

Building 3 (Upper Campus)

- B3- hole in B3 sidewalk has been filled with gravel

Building 9 (Kitchen/Business Office/TLC)

- The boiler has not been coming on and a repair request has been placed
- Foothill fire will be giving a quote for reworking the suppression system to make it compliant with the new stove.
- New ovens were installed, however there was a problem with the electric hook up. Al ran new wire and did a burn out of the electric oven.
- The gas oven was ordered as propane but came as natural gas. The company we ordered the stove from overnighted us parts to change it over. They will have a gas tech out to perform the service

School Wide Issues

- We are considering easing up on our attendance messaging. Parents are complaining quite a bit and getting angry at Emma. I can speak more to this at the meeting.
- Attendance is still holding at 95.98%
- Just trying to make it to Fall and then Winter Break.

Events

- Next big event is the Readathon in January.

Arts Based Choice for Education

- Nothing new to report

Academic, Arts & Social Emotional Achievement

- Things are going smoothly in all the classes. Behaviors at LC and UC are pretty typical, and morale seems to be better this year. Scott Mertz has a caseload of 100+ students and 7 groups. Katie sees 39 students for Reading support, Nancy sees 32 students for math support.

Safe, Respectful and Equitable Conditions for Learning and Working

- The CC Summit was incredible. My big takeaways are that 1) We are actually making pretty good progress, 2) We need to do more, 3) We need to focus on student voices more, 4) We need to be more intentional about teaching students about race and systemic racism, 5) We need a Equity Team

Contributor and Collaborator to the Greater Community

- Hopefully meeting with the Nisenan on Friday to discuss Cultural/Tribal Burns. Possibly including the Inter Tribal Council as well if she approves. Looks like adding this to our forest management plan is an excellent idea and upholds our vision.

Nevada City School of the Arts

Budget vs. Actuals: 2023-24 Adopted Budget - FY24 P&L Classes

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State				
8011 Charter Schools General Purpose Entitlement - State Aid	352,273.00	3,483,128.09	-3,130,855.09	10.11 %
8012 Education Protection Account Entitlement	262,858.00	831,148.00	-568,290.00	31.63 %
8096 Charter Schools in Lieu of Property Taxes	222,474.00	920,000.00	-697,526.00	24.18 %
Total 8000 Revenue - State	837,605.00	5,234,276.09	-4,396,671.09	16.00 %
8100 Federal Revenue				
8181 Special Education - Entitlement		76,980.00	-76,980.00	
8220 Child Nutrition - Federal	12,742.84	200,000.00	-187,257.16	6.37 %
8290 Every Student Succeeds Act (ESSA)	18,367.00	149,801.00	-131,434.00	12.26 %
8296 Other Federal Revenue	862,847.38	3,000.00	859,847.38	28,761.58 %
Total 8100 Federal Revenue	893,957.22	429,781.00	464,176.22	208.00 %
8300 Other State Revenues				
8380 Special Ed	57,227.00	301,192.00	-243,965.00	19.00 %
8382 Special Education - Prior Year (State)		38,834.00	-38,834.00	
8520 Child Nutrition - State	264,804.16	112,100.00	152,704.16	236.22 %
8545 School Facilities Apportionments		538,875.00	-538,875.00	
8550 Mandated Cost Reimbursements		8,188.81	-8,188.81	
8560 State Lottery Revenue		92,349.42	-92,349.42	
8560-09 PY State Lottery Revenue	31,607.41		31,607.41	
Total 8560 State Lottery Revenue	31,607.41	92,349.42	-60,742.01	34.23 %
8587 State ELOP Program		304,000.00	-304,000.00	
8590 All Other State Revenue	350,988.94	78,023.00	272,965.94	449.85 %
Total 8300 Other State Revenues	704,627.51	1,473,562.23	-768,934.72	47.82 %
8600 Other Local Revenue				
8650 Leases and Rentals				
8650-11 Cell Tower Lease	9,394.36		9,394.36	
8650-9A Building 9 - Suite A	3,150.00		3,150.00	
Total 8650 Leases and Rentals	12,544.36		12,544.36	
8660 Interest	1.52	300.00	-298.48	0.51 %
8676 After School Program Revenue	34,688.71	168,000.00	-133,311.29	20.65 %
8693 Field Trips	-355.00		-355.00	
8693-35 TK Field Studies	446.00	307.50	138.50	145.04 %
8693-36 Kindergarten Field Studies	1,215.00	1,425.00	-210.00	85.26 %
8693-37 1st Grade Field Studies	743.35	1,425.00	-681.65	52.16 %
8693-38 2nd Grade Field Studies	582.00	1,518.75	-936.75	38.32 %
8693-39 3rd Grade Field Studies	2,435.47	4,280.25	-1,844.78	56.90 %
8693-03 3rd Grade Scholarships	-56.41		-56.41	
Total 8693-39 3rd Grade Field Studies	2,379.06	4,280.25	-1,901.19	55.58 %
8693-40 4th Grade Field Studies	8,647.75	11,737.50	-3,089.75	73.68 %
8693-04 4th Grade Scholarships	-865.00		-865.00	
Total 8693-40 4th Grade Field Studies	7,782.75	11,737.50	-3,954.75	66.31 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8693-41 5th Grade Field Studies	6,400.00	13,350.00	-6,950.00	47.94 %
8693-42 6th Grade Field Studies	5,697.00	10,690.50	-4,993.50	53.29 %
8693-06 6th Grade Scholarships	-192.00		-192.00	
Total 8693-42 6th Grade Field Studies	5,505.00	10,690.50	-5,185.50	51.49 %
8693-43 7th Grade Field Studies	3,893.00	13,515.25	-9,622.25	28.80 %
8693-44 8th Grade Field Studies	9,441.17	22,942.50	-13,501.33	41.15 %
8693-08 8th Grade Scholarships	-712.58		-712.58	
Total 8693-44 8th Grade Field Studies	8,728.59	22,942.50	-14,213.91	38.05 %
8693-45 4/5 Field Studies	12.50		12.50	
Total 8693 Field Trips	37,332.25	81,192.25	-43,860.00	45.98 %
8699 All Other Local Revenue	8,800.00	3,500.00	5,300.00	251.43 %
8704 Yearbook Revenue		1,000.00	-1,000.00	
8705 Instrument Rentals		200.00	-200.00	
8708 Theater Revenue	300.18		300.18	
8709 Middle School Dances	1,433.00		1,433.00	
8710 LLC Payment for Services	73,243.70	175,785.00	-102,541.30	41.67 %
8804 Fundraising - AGC	1,650.00	125,000.00	-123,350.00	1.32 %
8804-23 AGC 2022-23	4,234.24		4,234.24	
8804-24 AGC 2023-24	95,473.34		95,473.34	
Total 8804 Fundraising - AGC	101,357.58	125,000.00	-23,642.42	81.09 %
8806 Credit Card Rebates	275.08	1,800.00	-1,524.92	15.28 %
8811 Fundraising Activities				
8811-02 Small Misc Fundraisers		2,000.00	-2,000.00	
8811-03 Read a Thon		17,000.00	-17,000.00	
Total 8811 Fundraising Activities		19,000.00	-19,000.00	
8812 Free Money	1,411.44	2,000.00	-588.56	70.57 %
8813 Jogathon		20,000.00	-20,000.00	
8814 Afterschool Sports Revenue		6,280.00	-6,280.00	
8814-BV Boys Volleyball	161.42		161.42	
8814-CC Cross Country	315.00		315.00	
8814-GB Girls Basketball	400.00		400.00	
8814-MB Mountain Bike Club	1,043.85		1,043.85	
Total 8814 Afterschool Sports Revenue	1,920.27	6,280.00	-4,359.73	30.58 %
Total 8600 Other Local Revenue	273,308.09	604,057.25	-330,749.16	45.25 %
Unapplied Cash Payment Revenue	85,318.32		85,318.32	
Uncategorized Revenue		200,000.00	-200,000.00	
Total Income	\$2,794,816.14	\$7,941,676.57	\$ -5,146,860.43	35.19 %
GROSS PROFIT	\$2,794,816.14	\$7,941,676.57	\$ -5,146,860.43	35.19 %
Expenses				
1000 Certificated Salaries				
1100 Teachers Salaries	415,285.48	1,617,575.00	-1,202,289.52	25.67 %
1101 Teacher - Stipends	5,931.23	15,688.00	-9,756.77	37.81 %
1102 Reading Specialist	17,491.95	73,466.00	-55,974.05	23.81 %
1103 Teacher - Substitute Pay	2,652.03	38,930.00	-36,277.97	6.81 %
1105 Math Intervention Specialist	18,157.40	76,261.00	-58,103.60	23.81 %
1106 Teacher Trainings	1,187.44		1,187.44	
Total 1100 Teachers Salaries	460,705.53	1,821,920.00	-1,361,214.47	25.29 %
1300 Certificated Admin Salaries	62,205.73	235,395.00	-173,189.27	26.43 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
1930 Certificated General Education Counselor	21,565.24	90,574.00	-69,008.76	23.81 %
Total 1000 Certificated Salaries	544,476.50	2,147,889.00	-1,603,412.50	25.35 %
2000 Classified Salaries				
2100 Classified - Instructional Aide	51,735.87	286,993.00	-235,257.13	18.03 %
2103 Classified - Paraprofessional	35,504.74	134,305.00	-98,800.26	26.44 %
2200 Classified - Art/Movement/Music	33,758.75	165,589.00	-131,830.25	20.39 %
2201 Classified - Custodian	50,377.13	147,307.00	-96,929.87	34.20 %
2203 Classified - Electives	19,811.20	67,370.00	-47,558.80	29.41 %
2300 Classified - Admin Salaries	29,683.57	101,772.00	-72,088.43	29.17 %
2400 Classified - Clerical & Office	141,099.91	487,819.00	-346,719.09	28.92 %
2401 Classified - Development	17,707.83	60,713.00	-43,005.17	29.17 %
2600 Classified Stipends		17,000.00	-17,000.00	
2900 Classified - Other Salaries	12,593.62		12,593.62	
2905 Classified - Afterschool Care	46,914.29	176,286.00	-129,371.71	26.61 %
2928 Classified - Food Services Coordinator	40,446.56	163,833.00	-123,386.44	24.69 %
2930 Classified - Facilities Wages	42,395.08	138,154.00	-95,758.92	30.69 %
2935 Classified - Substitutes	277.50		277.50	
2935-01 Classified - Elective Substitutes	34.98	113.00	-78.02	30.96 %
2935-02 Aide Substitutes	1,321.14	14,400.00	-13,078.86	9.17 %
2935-03 Paraprofessional Substitutes	975.29	3,048.00	-2,072.71	32.00 %
2935-04 Classified - Aftercare Substitutes	206.03	1,920.00	-1,713.97	10.73 %
2935-05 Office Substitutes		2,560.00	-2,560.00	
2935-06 Facilities Substitutes	1,449.98	3,200.00	-1,750.02	45.31 %
Total 2935 Classified - Substitutes	4,264.92	25,241.00	-20,976.08	16.90 %
Total 2000 Classified Salaries	526,293.47	1,972,382.00	-1,446,088.53	26.68 %
3000 Employee Benefits				
3100 ER - STRS	105,282.82	423,064.00	-317,781.18	24.89 %
3300 ER - OASDI	30,869.30	115,556.00	-84,686.70	26.71 %
3301 ER - Medicare	14,107.58	59,144.00	-45,036.42	23.85 %
3400 ER - Health & Welfare Benefits	110,559.45	406,226.00	-295,666.55	27.22 %
3500 ER - SUI	957.98	2,039.00	-1,081.02	46.98 %
3600 EE Benefits - Workers Comp	12,083.28	45,929.00	-33,845.72	26.31 %
3700 EE Benefits - 403b Retirement	5,962.07	24,714.00	-18,751.93	24.12 %
Total 3000 Employee Benefits	279,822.48	1,076,672.00	-796,849.52	25.99 %
4000 Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials	249.00	500.00	-251.00	49.80 %
4101 Math Curriculum	2,729.34	2,000.00	729.34	136.47 %
4102 LA Curriculum	5,652.78	8,000.00	-2,347.22	70.66 %
4103 Science Curriculum	191.26	1,000.00	-808.74	19.13 %
4104 Social Studies Curriculum	719.20	2,500.00	-1,780.80	28.77 %
Total 4100 Approved Textbooks & Core Curricula Materials	9,541.58	14,000.00	-4,458.42	68.15 %
4300 Materials & Supplies	82.00	2,000.00	-1,918.00	4.10 %
4315 Custodial Supplies	9,320.88	16,000.00	-6,679.12	58.26 %
4325 Science Supplies				
4325-25 Science Supplies - Middle School	420.44	2,000.00	-1,579.56	21.02 %
Total 4325 Science Supplies	420.44	2,000.00	-1,579.56	21.02 %
4326 Art & Music Supplies				
4326-09 Main Lesson Music Supplies	12,491.17	3,500.00	8,991.17	356.89 %
4326-20 Main Lesson Art Supplies	3,846.51	12,000.00	-8,153.49	32.05 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4326-23 Photography/STEAM Elective Supplies		0.00	0.00	
4326-24 Electives Supplies	1,109.23	3,500.00	-2,390.77	31.69 %
4326-30 Industrial Arts Program		1,500.00	-1,500.00	
Total 4326 Art & Music Supplies	17,446.91	20,500.00	-3,053.09	85.11 %
4330 Office Supplies	4,312.31	15,800.00	-11,487.69	27.29 %
4335 Movement Supplies	319.42	2,000.00	-1,680.58	15.97 %
4340 Professional Development Supplies	989.00	1,000.00	-11.00	98.90 %
4345 Director's Incentives	1,618.95	1,000.00	618.95	161.90 %
4346 Teacher Supplies	1,885.39	1,000.00	885.39	188.54 %
4346-01 1st Grade Supplies - Sarah Patton	106.45	500.00	-393.55	21.29 %
4346-02 2nd Grade Supplies - Hannah	465.57	500.00	-34.43	93.11 %
4346-03 3rd Grade Supplies - Maria		500.00	-500.00	
4346-04 4th Grade Supplies - Kelly	24.71	500.00	-475.29	4.94 %
4346-05 5th Grade Supplies - Dani Y	209.29	500.00	-290.71	41.86 %
4346-06 6th Grade Supplies - Devin	209.97	600.00	-390.03	35.00 %
4346-07 7th Grade Supplies - Audra	88.77	600.00	-511.23	14.80 %
4346-08 8th Grade Supplies - Emily	404.52	600.00	-195.48	67.42 %
4346-10 Kindergarten Supplies - Rachel	10.73	500.00	-489.27	2.15 %
4346-11 1st Grade Supplies - Gladiz	532.45	500.00	32.45	106.49 %
4346-12 2nd Grade Supplies - Brittani		500.00	-500.00	
4346-13 3rd Grade Supplies - Carrie	361.31	500.00	-138.69	72.26 %
4346-14 4th Grade Supplies - Lori	397.72	500.00	-102.28	79.54 %
4346-16 6th Grade Supplies - Erin A	393.28	600.00	-206.72	65.55 %
4346-17 7th Grade Supplies - Ron	420.15	600.00	-179.85	70.03 %
4346-18 8th Grade Supplies - Cheri	590.80	600.00	-9.20	98.47 %
4346-19 TK Supplies - Jessica	476.24	500.00	-23.76	95.25 %
4346-20 Kindergarten Supplies - Shawna	471.98	500.00	-28.02	94.40 %
4346-21 Reading Specialist Supplies - Katie	168.59	500.00	-331.41	33.72 %
4346-22 Special Ed Supplies	184.62		184.62	
4346-26 SPED Supplies - Lauren	96.81	500.00	-403.19	19.36 %
4346-27 SPED Supplies - Irene		500.00	-500.00	
4346-28 SPED Supplies - Erika		500.00	-500.00	
4346-29 SPED Supplies - Ania	361.56	500.00	-138.44	72.31 %
4346-30 SPED Supplies - Scott	53.64	500.00	-446.36	10.73 %
4346-31 SPED Supplies - Michelle K	340.11	500.00	-159.89	68.02 %
Total 4346-22 Special Ed Supplies	1,036.74	3,000.00	-1,963.26	34.56 %
4346-23 RavenWolf AFS Program	9,738.20	7,000.00	2,738.20	139.12 %
4346-24 5th Grade Supplies - Carrie C-H	206.75	500.00	-293.25	41.35 %
4346-25 Math Specialist Supplies - Nancy		500.00	-500.00	
4346-32 TK Supplies - Shannon	238.81	500.00	-261.19	47.76 %
4346-33 Library - Building 3 Supplies		2,200.00	-2,200.00	
4346-34 Libraries - Classroom (K-5 & EL 6/8)		2,800.00	-2,800.00	
4346-35 Summer School Supplies	840.03	1,000.00	-159.97	84.00 %
Total 4346 Teacher Supplies	19,278.45	28,600.00	-9,321.55	67.41 %
4351 Yearbook		200.00	-200.00	
4352 Maintenance Supplies	16,972.15	15,000.00	1,972.15	113.15 %
4353 Safety & Emergency Supplies	4,365.47	7,500.00	-3,134.53	58.21 %
4355 Graduation		0.00	0.00	
4356 AGC Supplies	2,089.02	800.00	1,289.02	261.13 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4357 Fundraising Supplies		500.00	-500.00	
4357-01 Read a Thon supplies		500.00	-500.00	
4357-02 8th Grade Graduation		500.00	-500.00	
Total 4357 Fundraising Supplies		1,500.00	-1,500.00	
4359 Jogathon Supplies		350.00	-350.00	
4359-01 Jogathon Restricted Funds Purchases		500.00	-500.00	
Total 4359 Jogathon Supplies		850.00	-850.00	
4360 Afterschool Sports	328.20	4,800.00	-4,471.80	6.84 %
4361 3/4/5 Performances		500.00	-500.00	
4361-01 Middle School Dances	1,777.25	1,000.00	777.25	177.73 %
Total 4361 3/4/5 Performances	1,777.25	1,500.00	277.25	118.48 %
4362 Artistic Showcase		1,000.00	-1,000.00	
4363 Student Leadership & House Challenges	349.09	1,000.00	-650.91	34.91 %
4363-01 Attendance Incentive Program	983.77		983.77	
4364 Playground	6,132.19	3,500.00	2,632.19	175.21 %
4368 Positive Discipline Supplies	136.64	2,000.00	-1,863.36	6.83 %
Total 4300 Materials & Supplies	86,922.14	128,550.00	-41,627.86	67.62 %
4400 Noncapitalized Equipment				
4410 Classroom Furniture, Equipment & Supplies	6,001.46	2,000.00	4,001.46	300.07 %
4420 Computers (individual items less than \$5k)	20,292.96	14,500.00	5,792.96	139.95 %
4430 Non Classroom Related Furniture, Equipment & Supplies	2,683.32	500.00	2,183.32	536.66 %
Total 4400 Noncapitalized Equipment	28,977.74	17,000.00	11,977.74	170.46 %
4700 Child Nutrition Program	103,441.30	160,000.00	-56,558.70	64.65 %
4710 All Other Food	2,381.67	1,000.00	1,381.67	238.17 %
4720 Cafeteria Supplies	79,915.43	12,000.00	67,915.43	665.96 %
Total 4700 Child Nutrition Program	185,738.40	173,000.00	12,738.40	107.36 %
Total 4000 Books & Supplies	311,179.86	332,550.00	-21,370.14	93.57 %
5000 Services & Other Operating Expenses				
5100 Subagreements for Services	432,052.33	995,572.00	-563,519.67	43.40 %
5200 Travel & Conferences				
5210 Conference Fees	18,019.00	19,998.00	-1,979.00	90.10 %
5215 Travel - Mileage, Parking, Tolls	299.34		299.34	
5220 Travel and Lodging	10,917.18		10,917.18	
5225 Travel - Meals & Entertainment	87.89		87.89	
Total 5200 Travel & Conferences	29,323.41	19,998.00	9,325.41	146.63 %
5300 Dues & Memberships	2,850.00	7,797.00	-4,947.00	36.55 %
5305 Dues & Membership - Professional	146.00		146.00	
5310 Subscriptions	50,982.84	57,056.00	-6,073.16	89.36 %
Total 5300 Dues & Memberships	53,978.84	64,853.00	-10,874.16	83.23 %
5400 General Liability Insurance	124,665.75	80,588.00	44,077.75	154.70 %
5500 Operations & Housekeeping				
5510 Utilities - Gas and Electric				
5510-03 Bldg #3	14,289.10	56,000.00	-41,710.90	25.52 %
5510-08 Bldg #8	11,304.11	49,000.00	-37,695.89	23.07 %
5510-09 Bldg #9	23,055.91	38,000.00	-14,944.09	60.67 %
Total 5510 Utilities - Gas and Electric	48,649.12	143,000.00	-94,350.88	34.02 %
5515 Janitorial, Gardening Services & Supplies		1,400.00	-1,400.00	
5520 Security		4,052.00	-4,052.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5525 Utilities - Waste	6,933.20	16,763.00	-9,829.80	41.36 %
Total 5500 Operations & Housekeeping	55,582.32	165,215.00	-109,632.68	33.64 %
5600 Rentals, Leases, & Repairs				
5605 Equipment Leases	4,284.12	13,202.00	-8,917.88	32.45 %
5610 Rent	299,375.00	718,500.00	-419,125.00	41.67 %
5615 Building	47,327.43	29,650.00	17,677.43	159.62 %
5617 Repairs and Maintenance	8,970.56	11,050.00	-2,079.44	81.18 %
5617-24 Music Electives Services	100.00	4,000.00	-3,900.00	2.50 %
Total 5617 Repairs and Maintenance	9,070.56	15,050.00	-5,979.44	60.27 %
5618 Auto	597.00	1,500.00	-903.00	39.80 %
5618-01 Gas	896.85	3,000.00	-2,103.15	29.90 %
Total 5618 Auto	1,493.85	4,500.00	-3,006.15	33.20 %
5631 Other Rentals, Leases and Repairs 1	15,391.53	39,897.00	-24,505.47	38.58 %
Total 5600 Rentals, Leases, & Repairs	376,942.49	820,799.00	-443,856.51	45.92 %
5800 Services & Other Operating Expenses - Other	8,023.37	653.00	7,370.37	1,228.69 %
5803 Accounting Fees	2,356.87	15,894.00	-13,537.13	14.83 %
5805 Administrative Fees	-2,485.37		-2,485.37	
5806 Assemblies		2,800.00	-2,800.00	
5809 Banking Fees	188.73	8,200.00	-8,011.27	2.30 %
5810 Merchant Service Fees	2,790.94		2,790.94	
5812 Business Services		2,160.00	-2,160.00	
5815 Consultants - Instructional	384.00	6,450.00	-6,066.00	5.95 %
5820 Consultants - Non Instructional	651.25	4,000.00	-3,348.75	16.28 %
5824 District Oversight Fees		52,343.00	-52,343.00	
5826 Director's Contingency		1,000.00	-1,000.00	
5829 Enrichment Programs	5,777.00	4,730.00	1,047.00	122.14 %
5830 Field Trips Expenses		108,256.00	-108,256.00	
5830-35 TK Field Studies	480.00		480.00	
5830-36 Kindergarten Field Studies	720.00		720.00	
5830-37 1st Grade Field Studies	1,000.00		1,000.00	
5830-38 2nd Grade Field Studies	17.47		17.47	
5830-39 3rd Grade Field Studies	1,915.00		1,915.00	
5830-40 4th Grade Field Studies	7,511.00		7,511.00	
5830-41 5th Grade Field Studies	614.00		614.00	
5830-42 6th Grade Field Studies	22,798.75		22,798.75	
5830-43 7th Grade Field Studies	6,714.25		6,714.25	
5830-44 8th Grade Field Studies	6,004.00		6,004.00	
Total 5830 Field Trips Expenses	47,774.47	108,256.00	-60,481.53	44.13 %
5833 Fines and Penalties		500.00	-500.00	
5836 Fingerprinting	652.50	4,500.00	-3,847.50	14.50 %
5839 Fundraising Expenses		200.00	-200.00	
5839-70 AGC Services	3,603.68	2,609.00	994.68	138.12 %
5839-71 AMOT Services		300.00	-300.00	
Total 5839 Fundraising Expenses	3,603.68	3,109.00	494.68	115.91 %
5841 Party Expenses		275.00	-275.00	
5845 Legal Fees		5,000.00	-5,000.00	
5848 Permits & Other Fees	655.11	1,304.00	-648.89	50.24 %
5851 Marketing & Student Recruiting		2,000.00	-2,000.00	
5854 Erate Services	3,933.75	6,300.00	-2,366.25	62.44 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5857 Payroll Fees	6,071.51	23,350.00	-17,278.49	26.00 %
5860 Printing & Reproduction	927.65	2,500.00	-1,572.35	37.11 %
5874 Afterschool Sports Services	575.00	1,510.00	-935.00	38.08 %
5874-74 Uniforms	1,837.52		1,837.52	
Total 5874 Afterschool Sports Services	2,412.52	1,510.00	902.52	159.77 %
5875 Staff Recruiting		1,000.00	-1,000.00	
5877 Student Activities				
5877-55 8th Grade Graduation	500.00	4,100.00	-3,600.00	12.20 %
5877-86 3/4/5 Performances		1,000.00	-1,000.00	
5877-87 Artistic Showcase services	500.00	4,850.00	-4,350.00	10.31 %
5877-88 Yearbook services		900.00	-900.00	
5877-90 Theater Plays - Classroom	6,284.47	10,765.00	-4,480.53	58.38 %
Total 5877 Student Activities	7,284.47	21,615.00	-14,330.53	33.70 %
5881 Student Information System	5,548.61	11,545.00	-5,996.39	48.06 %
5887 Technology Services		1,500.00	-1,500.00	
Total 5800 Services & Other Operating Expenses - Other	96,551.06	292,494.00	-195,942.94	33.01 %
5900 Communications				
5910 Communications - Internet / Website Fees	1,397.91	13,107.00	-11,709.09	10.67 %
5915 Postage and Delivery	828.60	2,925.00	-2,096.40	28.33 %
Total 5900 Communications	2,226.51	16,032.00	-13,805.49	13.89 %
Total 5000 Services & Other Operating Expenses	1,171,322.71	2,455,551.00	-1,284,228.29	47.70 %
7000 Other Outflows				
7438 Long term debt - Interest Land				
7438-02 Short-Term Notes Payable	333.76		333.76	
Total 7438 Long term debt - Interest Land	333.76		333.76	
Total 7000 Other Outflows	333.76		333.76	
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
Total Expenses	\$2,833,428.78	\$7,985,044.00	\$ -5,151,615.22	35.48 %
NET OPERATING INCOME	\$ -38,612.64	\$ -43,367.43	\$4,754.79	89.04 %
NET INCOME	\$ -38,612.64	\$ -43,367.43	\$4,754.79	89.04 %

Raven Springs LLC

Budget vs. Actuals: 1st Interim Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

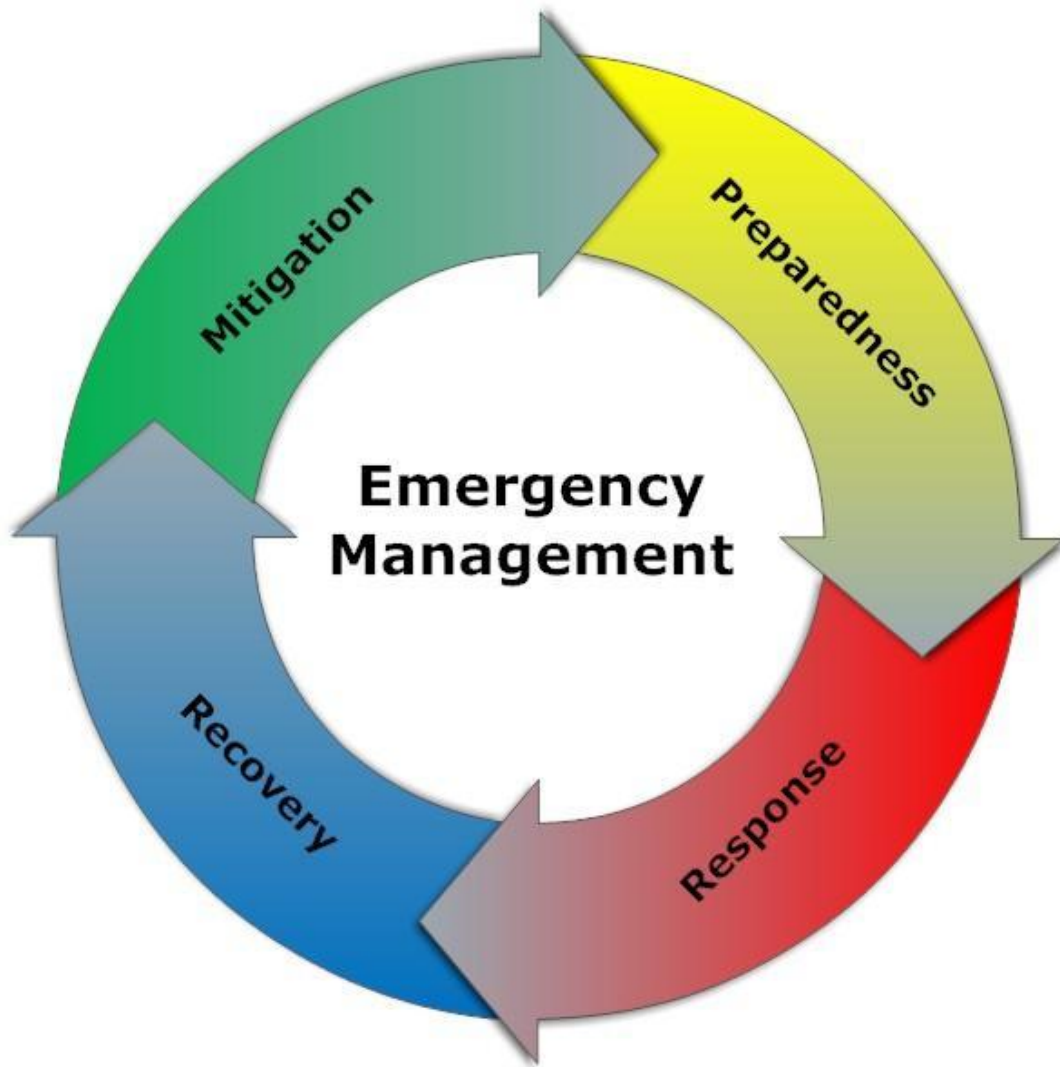
	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8650 Leases & Rentals				
8650-01 Building 1	10,780.00	25,872.00	-15,092.00	41.67 %
8650-05 Building 5	24,720.00	59,328.00	-34,608.00	41.67 %
8650-06 Building 6	15,276.96	45,830.88	-30,553.92	33.33 %
8650-11 Cell Tower Lease	6,620.77	43,106.64	-36,485.87	15.36 %
8650-12 Building 12	4,000.00	9,600.00	-5,600.00	41.67 %
8650-13 Bldg 13 Lease - Cottage		0.00	0.00	
8650-9B Building 9 - Suite B		9,750.00	-9,750.00	
8650-9C Curious Forge Lease	12,399.46	30,894.30	-18,494.84	40.14 %
8650-9S Cosmic Shark Lease	1,800.00	4,320.00	-2,520.00	41.67 %
8650-9T Building 9 - Storage	1,900.00	4,210.00	-2,310.00	45.13 %
8650-9W Building 9 - Suite 225	568.50	568.50	0.00	100.00 %
8650-9Y Building 9 - Suite 214	500.00	1,200.00	-700.00	41.67 %
8650-GM Building 9 - Gym		1,000.00	-1,000.00	
8650-JPA JPA Office Rental		12,600.00	-12,600.00	
8650-NC NCSOTA Lease	299,375.00	718,500.00	-419,125.00	41.67 %
Total 8650 Leases & Rentals	377,940.69	966,780.32	-588,839.63	39.09 %
Unapplied Cash Payment Income	-15,531.96		-15,531.96	
Total Income	\$362,408.73	\$966,780.32	\$ -604,371.59	37.49 %
GROSS PROFIT	\$362,408.73	\$966,780.32	\$ -604,371.59	37.49 %
Expenses				
4000 Business Supplies & Materials				
4300 Supplies & Materials				
4330 Office Supplies		100.00	-100.00	
4352 Maintenance Supplies	8,026.59	14,158.77	-6,132.18	56.69 %
4352-01 Water Treatment Supplies	1,606.22	5,000.00	-3,393.78	32.12 %
Total 4352 Maintenance Supplies	9,632.81	19,158.77	-9,525.96	50.28 %
Total 4300 Supplies & Materials	9,632.81	19,258.77	-9,625.96	50.02 %
Total 4000 Business Supplies & Materials	9,632.81	19,258.77	-9,625.96	50.02 %
5000 Services & Other Operating Expenses				
5400 Insurance		126,439.00	-126,439.00	
5500 Operations & Housekeeping				
5510 Utilities - Gas & Electric				
5510-04 Bldg #4	2,114.49	5,300.00	-3,185.51	39.90 %
5510-07 Bldg #7	833.90	2,780.00	-1,946.10	30.00 %
5510-09 Bldg #9	18,521.58	62,000.00	-43,478.42	29.87 %
5510-10 Bldg #10	154.46	500.00	-345.54	30.89 %
5510-11 Bldg #11	4,082.48	13,600.00	-9,517.52	30.02 %
5510-14 Bldg #14	2,686.36	8,500.00	-5,813.64	31.60 %
Total 5510 Utilities - Gas & Electric	28,393.27	92,680.00	-64,286.73	30.64 %
5515 Landscaping	21,375.00	48,384.00	-27,009.00	44.18 %

Raven Springs LLC

Budget vs. Actuals: 1st Interim Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5520 Security - Gray Electric	3,300.00	10,000.00	-6,700.00	33.00 %
5530 Utilities - Water	8,804.13	28,305.00	-19,500.87	31.10 %
Total 5500 Operations & Housekeeping	61,872.40	179,369.00	-117,496.60	34.49 %
5600 Rentals, Leases & Repairs				
5615 Repairs & Maintenance - Building	42,564.16	51,000.00	-8,435.84	83.46 %
5618 Repairs & Maintenance - Auto		2,000.00	-2,000.00	
5618-01 Property Vehicles - Gas	2,864.57	8,500.00	-5,635.43	33.70 %
5631 Rental, Leases & Repairs	2,669.00	4,595.00	-1,926.00	58.08 %
Total 5600 Rentals, Leases & Repairs	48,097.73	66,095.00	-17,997.27	72.77 %
5800 Other Services & Operating Expenses	73,243.70	175,785.00	-102,541.30	41.67 %
5804 Property Taxes	12,535.76	31,689.00	-19,153.24	39.56 %
5809 Bank Charges & Fees	285.00	1,580.00	-1,295.00	18.04 %
5811 Melio Credit card fee	30.00		30.00	
5812 QuickBooks Payments Fees	119.60		119.60	
5848 Licenses & Other Fees	2,752.77	16,728.00	-13,975.23	16.46 %
Total 5800 Other Services & Operating Expenses	88,966.83	225,782.00	-136,815.17	39.40 %
5910 Utilities - Phone/Internet	2,752.47	7,760.00	-5,007.53	35.47 %
5910-01 Bldg #1	-750.00		-750.00	
5910-07 Bldg #7	136.92		136.92	
5910-09 Bldg #9	-834.43		-834.43	
Total 5910 Utilities - Phone/Internet	1,304.96	7,760.00	-6,455.04	16.82 %
Total 5000 Services & Other Operating Expenses	200,241.92	605,445.00	-405,203.08	33.07 %
7438 Debt Service				
7438-01 Interest for land	33,363.42	102,500.00	-69,136.58	32.55 %
Total 7438 Debt Service	33,363.42	102,500.00	-69,136.58	32.55 %
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenses	\$243,238.15	\$727,203.77	\$ -483,965.62	33.45 %
NET OPERATING INCOME	\$119,170.58	\$239,576.55	\$ -120,405.97	49.74 %
NET INCOME	\$119,170.58	\$239,576.55	\$ -120,405.97	49.74 %



Nevada City School of the Arts Comprehensive School Safety General Plan

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Nevada City School of the Arts

Comprehensive School Safety Plan

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SIGNATURE PAGE

Holly Pettit
School Director

LeeAnne Haglund
Charter Governance Council President

Clayton Thomas
Penn Valley Fire Chief

Captain, Sheriff's Office

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I INTRODUCTION

A. Purpose of the Plan

The purpose of the Nevada City School of the Arts Comprehensive School Safety Plan is to identify and respond to incidents by outlining the responsibilities and duties of the Nevada City School of the Arts and its employees. Developing, maintaining, and exercising the plan empowers employees in an incident to act quickly and knowledgeably. In addition, the plan educates staff, faculty, students, and other key stakeholders on their roles and responsibilities before, during, and after an incident. This plan provides parents and other members of the community with assurances that Nevada City School of the Arts has established guidelines and procedures to respond to incidents/hazards in an effective way. NCSOS serves as a resource to the schools in Nevada County in efforts to update their plans with best practices.

The developed guidelines and procedures for dealing with existing and potential student and school incidents, and incidents that may occur at Nevada City School of the Arts or in the outlying county are defined in the plan below. The basic plan and the functional and hazard-specific annexes outline an organized, systematic method to mitigate, prevent, prepare for, respond to, and recover from incidents. An assessment reviewed by the NCSOS School Safety Planning Committee and the NCSOS Collaborative Safety Committee in relation to the current status of school crime committed on campus and at school related functions is completed by reviewing school discipline, suspension and expulsion data, and the California Healthy Kids Survey. Local law enforcement has been consulted (Ed. Code 39294.1) and participates on the collaborative safety team. Other local agencies, such as health care and emergency services, are consulted as needed. (Ed Code 39294.2) Faculty and staff have been trained to assess the seriousness of incidents and respond according to these established procedures and guidelines. Nevada City School of the Arts regularly schedules in-service training for faculty, staff, and students. School sites conduct earthquake, fire, and intruder drills as required by California education codes.

Lastly, developing, maintaining, and exercising the School Safety Plan increases Nevada City School of the Arts legal protection. Nevada City School of the Arts is committed to providing students with quality educational experiences in a safe and secure school environment. To implement this commitment, the Comprehensive Safe School Safety Plan was developed in accordance with the objectives of SB 187. Policies and procedures are assessed, modified, and updated on an ongoing basis to ensure that the plan is an effective and integral part of the county's efforts to provide an optimal learning environment and safe work environment for all employees and students.

B. Scope of the Plan

The Nevada City School of the Arts School Safety Plan outlines the expectations of staff/faculty, and students; roles and responsibilities; direction and control systems; internal and external communications plans; training and sustainability plans; authority and references as defined by local, tribal, State, and Federal government mandates; common and specialized procedures; and specific hazard vulnerabilities and responses/recovery.

1. Definitions

Incident: An incident is an occurrence – natural, technological, or human-caused – that requires a response to protect life or property. The principal/building administrator shall have the authority to determine when an incident has occurred and to implement the procedures within this Comprehensive School Safety Plan.

Hazards: Hazards shall include situations involving threats of harm to students, personnel, and/or facilities. Hazards include but are not limited to natural, technological, and human-caused incidents. Hazards may require an interagency response involving law enforcement and/or emergency services agencies depending on the size and scope of the incident. Identified hazards parallel those identified in the Local Hazard Mitigation Plan of Nevada County.

2. School Board Policy Statement

The Nevada City School of the Arts Comprehensive School Safety Plan operates within the framework of the approved Nevada City School of the Arts Board policies (available upon request).

Mandated Policies and Procedures

The Nevada City School of the Arts Planning Committee has reviewed the site safety plan from 2018-19 and made necessary updates and revisions. The safety plan includes the following Components (school site policies and procedures in reference to Ed Code 35294.2) available upon request).

- Child abuse reporting consistent with Penal Code 11164 (Online training conduct through Human Resources Department).
- Policies pursuant to Educational Code 48915 and other school designated serious acts which would lead to suspension, expulsion or mandatory expulsion recommendations.
- Procedures to notify teachers and counselors (amended Welfare and Institutions Code 827) of dangerous students pursuant to Education Code 49079.
- A sexual harassment policy pursuant to Educational Code 212.6 (Online training conducted through Human Resources Department).
- Procedures for safe entrance and exit of students, parents/guardians and employees to and from the school.
- The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5 (5411-discipline) in order to create a safe and orderly environment conducive to learning at school.
- If the school has adopted a dress code prohibiting students from wearing “gang related apparel,” the provisions of that dress code.
- Routine and Emergency Disaster Procedures that include:
 - Emergency and Disaster Preparedness Plan
 - Fire Drills
 - Bomb Threats
 - Earthquake Emergency Procedure System

o Transportation Safety and Emergencies

C. Situation Overview/Hazard Analysis Summary

1. Office Population

Nevada City School of the Arts is currently located in 4 commercial buildings. Building 8 is a two-story building. Building 2 is single story. Building 3 is a single story with a basement classroom. Building 9 is a three-story building with a basement utility area, kitchen and unused gym and cafeteria.

2. School Population

General Population

Nevada City School of the Arts is a Transitional Kindergarten through 8th grade school with a population of between 420 and 455.

Special Needs Population

Nevada City School of the Arts is committed to the safe evacuation and transport of students and staff with special needs on each school site. The special needs population includes students/staff with:

- Limited English proficiency,
- Blindness or visual disabilities,
- Cognitive or emotional disabilities,
- Deafness or hearing loss,
- Mobility/physical disabilities (permanent and temporary), and
- Medically fragile health (including asthma and severe allergies).

3. Operations Plan

Building Information

Nevada City School of the Arts is located at 13032 Bitney Springs Rd. The site includes four commercial buildings. Building 8 is a two-story building. Building 2 is a single story; Building 3 is a single story with a basement classroom. Building 9 is three story business and manufacturing building with high bays. The second floor includes an Industrial Arts Classroom and school Business Office. The third floor includes a commercial kitchen and cafeteria.

Building 8 has five parking areas totaling 49 parking spaces, 2 of those are handicapped. There is an overflow parking area that is available when not used as a play area that accommodates an additional 19 spaces. At building 2 there are two parking areas within easy walking distance to building 3 that contains a total of 34. Building 3 has undefined parking that will accommodate approximately 41. There is overflow parking in the pick-up areas that accommodate approximately 15 additional vehicles. Building 9 has two large parking lots plus 2 other smaller parking areas. Overflow parking is also available in several parking areas below the school site that can accommodate up to 189 vehicles. See map for locations. Total parking spots available is 347.

A map of the buildings annotated with evacuation routes, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits/AED, hazardous materials storage, and utility shutoffs is included in the Appendix.

Hazard Analysis Summary

The Nevada County Operational Area, Emergency Services Council, prepared a Local Hazard Mitigation Update Plan on behalf of the County, its incorporated cities, and towns and participating districts. The Plan preparation process culminated in a completed document while providing the participants with a clear understanding of local risks and tangible mitigation plans for reducing or eliminating long-term risk to people and property from natural and human caused hazards and their effects. The Plan meets the requirements of the

Disaster Mitigation Act of 2000 and maintains the eligibility of Nevada County and all other participants in the Plan for FEMA Pre-Disaster Mitigation (PDM) and Hazard Mitigation Grant Programs (HMGP). The Plan preparation process followed a methodology recommended by FEMA. The planning process examined the recorded history of losses resulting from natural and selected human-caused hazards and analyzed the future risks to the county by these hazards. The planning effort undertaken for the Nevada County Fire Plan was an integral part of the plan.

Nevada City School of the Arts recognizes that school sites and outlying areas are exposed to many hazards, all of which have the potential for disrupting the school community, causing casualties, and damaging or destroying public or private property. The Local Hazard Mitigation Update Plan of Nevada County 2017 serves as a tool for assessing potential hazards affecting school sites. Nevada City School of the Arts utilizes the FEMA training and template E/L361 and G364: Multi-hazard Emergency Planning for Schools and the Local Hazard Mitigation Plan (LHMP) of Nevada County to develop this Comprehensive School Safety Plan.

Mitigation Assessment

According to the Local Hazard Mitigation Update Plan of Nevada County 2017, circumstances in the school or near school sites that may present unique problems or potential risk to people or property rank wildfire as high risk. The interior and exterior portions of all school buildings and school grounds have been assessed for additional potential hazards that may impact the site, staff, and visitors. Identified hazards have been assessed by risk and likelihood and ranked accordingly. NCSOS collaborates with Nevada County Office of Emergency Services and local fire departments for mitigation assessment.

The following is a review of mitigation assessments from the 2017 Local Mitigation Hazard Plan of Nevada County:

This Plan Update was prepared pursuant to the requirements of the Disaster Mitigation Act of 2000 (Public Law 106-390) and the implementing regulations set forth by the Interim Final Rule published in the Federal Register on February 26, 2002, (44 CFR §201.6) and finalized on October 31, 2007. (Hereafter, these requirements and regulations will be referred to collectively as the Disaster Mitigation Act (DMA) or DMA 2000.) While the act emphasized the need for mitigation plans and more coordinated

mitigation planning and implementation efforts, the regulations established the requirements that local hazard mitigation plans must meet in order for a local jurisdiction to be eligible for certain federal disaster assistance and hazard mitigation funding under the Robert T. Stafford Disaster Relief and Emergency Act (Public Law 93-288). This planning effort also follows FEMA's 2013 Plan Preparation Guidance. Because the Nevada County Planning Area is subject to many kinds of hazards, access to these programs is vital.

Information in this plan will be used to help guide and coordinate mitigation activities and decisions for local land use policy in the future. Proactive mitigation planning will help reduce the cost of disaster response and recovery to communities and their residents by protecting critical community facilities, reducing liability exposure, and minimizing overall community impacts and disruptions. The Planning Area has been affected by hazards in the past and is thus committed to reducing future impacts from hazard events and maintaining eligibility for mitigation-related federal funding.

Highlights of new information and analyses contained in this Plan Update includes the following: (Please see the full plan at www.mynevadacounty.com)

- Multiple new hazards were added – including climate change, drought and water shortage, levee failure, extreme heat, extreme cold, snow, and freeze.
- Multiple hazards from the previous plan were dropped, due to their lack of planning significance in the County. This includes human health hazard, pandemic flu, and airborne hazards.
- More detailed discussion of vulnerability to the County from agricultural hazards was included.
- Climate change has been addressed as a stand-alone hazard as well as within the hazard profiles of each identified hazard to assist the County in considering climate change issues when identifying future mitigation actions for the Planning Area.
- New dam data provided by Cal OES was used for the Dam inventory and analysis. This data included an updated hazard classification for identified dams.
- The drought hazard was added and included water shortage impacts to the County, to better align with the State of California Hazard Mitigation Plan and to reflect the significant issues related to drought conditions resulting from the current and ongoing drought within the County and State of California.
- More detailed GIS analysis was performed for earthquake, including a Hazus earthquake simulation to show risk to the County from earthquake.
- More detailed GIS analysis was performed for the flooding hazard for both 100- and 500-year floods, including values at risk, critical facilities at risk, population at risk, future development, and general community impacts.
- More detailed GIS analysis was performed for landslides and debris flows, including values at risk, critical facilities at risk, population at risk, future development, and general community impacts.
- An entire rework of the risk assessment for each identified hazard. This included reworking the hazard profile and adding new hazard event occurrences; redoing the entire vulnerability analysis to add items identified below and updating the

vulnerability assessment based on more recent hazard data as well as using the most current parcel and assessor data for the existing built environment.

- Utilizing updated critical facility GIS mapping for the Planning Area to provide an updated inventory of critical facilities by jurisdiction and a GIS analysis of critical facilities to mapped hazards.
- An enhanced vulnerability assessment which added a GIS analysis of updated future development areas in the Planning Area and specific to each of the mapped hazards.
- Incorporation and analysis of the new 2010 Census data was utilized for this LHMP update.
- Also, as required by current FEMA planning guidance, an analysis of each jurisdictions' ongoing and continued compliance with the NFIP was included in this LHMP Update. 2

Priority list based on likelihood of occurrence:

- a. Urban and wild land fire
- b. Severe weather (heavy rain/thunderstorm/lightning/hailstorm, snow and ice and wind)
- c. Flood
- d. Drought
- e. Dam failure
- f. Landslides
- g. Avalanches
- h. Earthquakes
- i. Volcanoes
- j. Agricultural hazards
- k. Natural Health Hazards such as West Nile Virus
- l. Earth Subsidence (due to mining activities) Mitigation Plan (2011)

A full description of all noted hazards and vulnerabilities is available at www.mynevadacounty.com in the Local Hazards and Mitigation Update Plan of 2017. For school site purposes, this safety plan will focus on the top priorities.

Hazard/Problem Description: Wildfire

California is recognized as one of the most fire-prone and consequently fire-adapted landscapes in the world. The combination of complex terrain, Mediterranean climate, and productive natural plant communities, along with ample natural and aboriginal ignition sources, has created conditions for extensive wildfires. Wildland fire is an ongoing concern for the Nevada County Planning Area. Generally, the fire season extends from early spring through late fall of each year during the hotter, dryer months. Fire conditions arise from a combination of high temperatures, low moisture content in the air and fuel, an accumulation of vegetation, and high winds.

Potential losses from wildfire include human life, structures and other improvements, natural and cultural resources, quality and quantity of water supplies, cropland, timber, and recreational opportunities. Significant economic losses can also result. Smoke and air pollution from wildfires can be a severe health hazard. In addition, catastrophic

wildfire can create favorable conditions for other hazards such as flooding, landslides, and erosion during the rainy season.

Wildland Urban Interface

Throughout California, communities are increasingly concerned about wildfire safety as increased development in the foothills and mountain areas and subsequent fire control practices have affected the natural cycle of the ecosystem. While wildfire risk is predominantly associated with wildland urban interface (WUI) areas, significant wildfires can also occur in heavily populated areas. The wildland urban interface is a general term that applies to development adjacent to landscapes that support wildland fire. The WUI defines the community development into the foothills and mountainous areas of California. The WUI describes those communities that are mixed in with grass, brush and timbered covered lands (wildland). These are areas where wildland fire once burned only vegetation but now burns homes as well. The WUI for Nevada County is shown in Figure 4-59. The WUI for Nevada County consists of communities at risk (shown in Table 4-83 in Section 4.2.17) as well as the area around the communities that pose a fire threat.

There are two types of WUI environments. The first is the true urban interface where development abruptly meets wildland. The second WUI environment is referred to as the wildland urban intermix. Wildland urban intermix communities are rural, low density communities where homes are intermixed in wildland areas. Wildland urban intermix communities are difficult to defend because they are sprawling communities over a large geographical area with wild fuels throughout. This profile makes access, structure protection, and fire control difficult as fire can freely run through the community.

WUI fires are the most damaging. WUI fires occur where the natural and urban development intersect. Even relatively small acreage fires may result in disastrous damages. WUI fires occur where the natural forested landscape and urban-built environment meet or intermix. The damages are primarily reported as damage to infrastructure, built environment, loss of socio-economic values and injuries to people.

The pattern of increased damages is directly related to increased urban spread into historical forested areas that have wildfire as part of the natural ecosystem. Many WUI fire areas have long histories of wildland fires that burned only vegetation in the past. However, with new development, a wildland fire following a historical pattern now burns developed areas. WUI fires can occur where there is a distinct boundary between the built and natural areas or where development or infrastructure has encroached or is intermixed in the natural area. WUI fires may include fires that occur in remote areas that have critical infrastructure easements through them, including electrical transmission towers, railroads, water reservoirs, communications relay sites or other infrastructure assets. Human impact on wildland areas has made it much more difficult to protect life and property during a wildland fire. This home construction has created a new fuel load within the wildland and shifted firefighting tactics to life safety and structure protection.

Factors contributing to the wildfire risk in Nevada County include:

- Overstocked forests, severely overgrown vegetation, and lack of defensible space around structures;
- Excessive vegetation along roadsides and hanging over roads, fire engine access, and evacuation routes;
- Drought and overstocked forests with increased beetle infestation or kill in weakened and stressed trees;
- Narrow and often one-lane and/or dead-end roads complicating evacuation and emergency response as well as the many subdivisions that have only one means of ingress/egress;
- Inadequate or missing street signs on private roads and house address signs;
- Nature and frequency of lightning ignitions; and
- Increasing population density leading to more ignitions.

Risk Assessment

The HMPC conducted a risk assessment that identified and profiled hazards that pose a risk to the County and participating jurisdictions, assessed the vulnerability of the planning area to these hazards, and examined the existing capabilities to mitigate them.

The County is vulnerable to numerous hazards that are identified, profiled, and analyzed in this plan. Floods, earthquakes, drought, liquefaction, landslides, wildfires, and other severe weather events are among the hazards that can have a significant impact on the County. Table ES-2 details the hazards identified for the County LHMP.

Hazard	Geographic Extent	Probability of Future Occurrences	Magnitude/Severity	Significance	Climate Change Influence
Ag Hazards: Severe Weather/Insect Pests	Significant	Highly Likely	Critical	High	High
Avalanche	Limited	Highly likely	Negligible	Low	Low
Climate Change	Extensive	Likely	Critical	Medium	High
Dam Failure	Significant	Occasional	Catastrophic	High	Low
Drought and Water Shortage	Extensive	Likely/ Occasional	Critical	Medium	Low
Earthquake	Extensive	Unlikely	Critical	Medium	Low
Flood: 100/500-year	Extensive	Occasional/Unlikely	Critical	High	Medium
Flood: Localized/Stormwater	Significant	Highly Likely	Limited	Medium	Medium
Hazardous Materials Transportation (interstates, railroads, pipelines)	Limited	Likely	Limited	Medium	Low
Landslide, Debris & Mud Flows	Significant	Likely	Critical	Medium	Low
Levee Failure	Limited	Unlikely	Limited	Low	Low
Severe Weather: Extreme Cold, Snow, and Freeze	Significant	Highly Likely	Limited	Medium	Medium
Severe Weather: Extreme Heat	Significant	Likely	Critical	Medium	Medium
Severe Weather: Heavy Rains and Storms (wind/tornado/hail, lightning)	Significant	Highly Likely	Critical	Medium	High
Subsidence	Significant	Likely	Negligible	Medium	Medium
Volcano	Significant	Unlikely	Limited	Low	Low
Wildfire (smoke, tree mortality, conflagration)	Extensive	Highly Likely	Catastrophic	High	High

Geographic Extent	Magnitude/Severity
Limited: Less than 10% of planning area	Catastrophic—More than 50 percent of property severely damaged; shutdown of facilities for more than 30 days; and/or multiple deaths
Significant: 10-50% of planning area	Critical—25-50 percent of property severely damaged; shutdown of facilities for at least two weeks; and/or injuries and/or illnesses result in permanent disability
Extensive: 50-100% of planning area	Limited—10-25 percent of property severely damaged; shutdown of facilities for more than a week; and/or injuries/illnesses treatable do not result in permanent disability
Probability of Future Occurrences	Significance
Highly Likely: Near 100% chance of occurrence in next year, or happens every year.	Negligible—Less than 10 percent of property severely damaged, shutdown of facilities and services for less than 24 hours; and/or injuries/illnesses treatable with first aid
Likely: Between 10 and 100% chance of occurrence in next year, or has a recurrence interval of 10 years or less.	Low: minimal potential impact
Occasional: Between 1 and 10% chance of occurrence in the next year, or has a recurrence interval of 11 to 100 years.	Medium: moderate potential impact
Unlikely: Less than 1% chance of occurrence in next 100 years, or has a recurrence interval of greater than every 100 years.	High: widespread potential impact
	Climate Change Impact:
	Low: Climate change is not likely to increase the probability of this hazard.
	Medium: Climate change is likely to increase the probability of this hazard.
	High: Climate change is very likely to increase the probability of this hazard.

Urban and Wildfire	<p>“Fire hazards are the most prevalent type of hazard. “Accepting Nevada County’s terrain, climate, rainfall and forest land/urban mix, it is a certainty that significant wildland fires are going to continue as a threat. Generally, the fire season extends from early spring to late fall. Fire conditions arise from a combination of hot weather, an accumulation of vegetation, and low moisture content in the air. These conditions, when combined with high winds and years of drought, increase the potential for wildfire to occur”.</p> <p>Arson and or a commercial fire will continue to remain as serious threats to the commercial and business vitality of the county’s town and cities and developed commercial areas. Enforcement of the county and municipal building, hazardous materials and fire codes will greatly mitigate against future losses of this type.</p> <p>Weather components such as temperature, relative humidity, wind, and lightning also affect the potential for wildfire. High temperatures and low relative humidity dry out the fuels that feed the wildfire creating a situation where fuel will more readily ignite and burn more intensely. Wind is the most treacherous weather factor. The greater a wind, the faster a fire will spread, and the more intense it will be. Winds can be significant at times in Nevada County. North winds in Nevada County are especially conducive to hot, dry conditions, which can lead to "red flag" days indicating extreme fire danger. Winds coming from the southeast have also been noted as a concern in the western third of the County. In addition to wind speed, wind shifts can occur suddenly due to temperature changes or the interaction of wind with topographical features</p>

	such as slopes or steep hillsides. Lightning also ignites wildfires, often in difficult-to-reach terrain for firefighters.
Severe Weather	Rain, snow, lightning and high winds are likely to continue as one of the natural threats to Nevada County. Transportation for students is one of the main concerns relating to severe storms. The Nevada County Office of Emergency Services, Cal Trans, Nevada County Superintendent of Schools, local school districts, and the California Highway Patrol work together to determine school closures as needed.
Flood	<p>Flooding is a natural feature of the climate, topography, and hydrology of Nevada City School of the Arts and its surrounding areas. Flooding predominates throughout the winter and early spring due to melting snow, breakaway ice, and rainy weather.</p> <p>As identified in the Nevada County General Plan (1996); "Areas within Nevada County subject to 100-year and 500-year flooding are as follows: Deer Creek west from Scott's Flat Reservoir through Nevada City towards Lake Wildwood; two tributaries bordering Alta Sierra and Highway 49 to the east and west; along Bear River to Rollins Reservoir; Little Greenhorn Creek; Greenhorn Creek; Steep Hollow Creek; the South Yuba River; the entire extent of the Truckee River through eastern Nevada County; and tributaries that run south into Prosser Creek Reservoir, Boca Reservoir, and Martis Creek Reservoir. Shorter stretches are located south of Nevada City; along Highway 20 near Penn Valley, and in the northwest area of the county. The flood hazard areas are generally confined to the areas adjacent to the County's local rivers and streams." Grass Valley identified the following flood hazards in its 2020 General Plan Update as follows: "As indicated by Federal Emergency Management Agency Flood Insurance Rate Maps (FIRM), the City of Grass Valley and the General Plan Planning Area are relatively well drained. The 100-year flood designations are generally confined to narrow bands along local drainages. Few transportation corridors are susceptible to flooding in a 100-year flood event. Idaho-Maryland Road east of SR 49/20 and South Auburn Street south of Whiting Street will be flooded during a 100-year flood." Some backyard flooding has occurred along Mill Street as it abuts Wolf Creek. "To the extent culverts and storm drains are not maintained, other localized flooding could occur. Structures located in the flood hazard areas would be subject to flooding in a 100-year flood event unless special mitigation is employed" (Nevada County EOP, p. 42).</p>
Hazardous Materials	"Hazardous materials incidents may occur anywhere and at any time in Nevada County. The potential for a hazardous materials incident in Nevada County depends on the volume, distribution, and/or use of chemicals and other hazardous substances in a particular area. An assessment of the known hazardous material threats within Nevada County has been developed. In

	<p>general, the likelihood of a hazardous materials incident is greatest in the following areas:</p> <p>Highways, railways, and commercial and military aviation routes constitute a major threat because of the multitude of chemicals and hazardous substances transported along them. Interstate 80 and State Routes 20, 49, 89, 174, and 267 are areas of concern, as are the Union Pacific railroad tracks, which roughly parallel I-80. In addition, the underground pipelines which provide natural gas to various parts of Nevada County and the Underground Hydrocarbon pipeline, which runs adjacent to the Union Pacific railway tracks.</p> <p>Illegitimate businesses, such as clandestine drug laboratories, are a significant threat to human health, property, and the environment. In many instances, the residue is discharged into a public sewer or private sewage disposal system, or is dumped in remote areas of the county or along the side of the road, posing a serious health threat to the unsuspecting person who stumbles across it" (Mitigation Plan 2011, p. 34).</p>
Earthquake	<p>The western half of Nevada County is in the lowest Earthquake Shaking Potential for California. It is likely that the region will be impacted by future seismic activity and with the exception of the far eastern edge of the County, the magnitude of the incident is not likely to be severe.</p> <p>Lake of the Pines is the primary community developed in the 8-10% peak ground acceleration zone of Nevada County. Developed primarily since the 1960's, Lake of the Pines would not be expected to suffer significant damage during a normal earthquake event for this area.</p> <p>Grass Valley, Nevada City, Penn Valley, Cedar Ridge, Lake Wildwood, Rough and Ready, and North San Juan are the communities primarily in the 10-15% peak ground acceleration zone. Of these communities, Grass Valley, North San Juan, Rough and Ready and Nevada City are those, which have structures of un-reinforced masonry buildings in their older neighborhoods and commercial districts. While possible, it is not expected that normal seismic activity in this area would result in significant damage. (Mitigation Plan 2011, p.28).</p>
Human Health Hazards	<p>"The impact to human health that wildlife, and more notably, insects, can have upon an area is substantial. The feared avian flu pandemic initially predicted in 2006 and again in later years would be expected to have serious consequences to human health and economics worldwide. Nevada County due to its relatively dispersed population may be impacted differently than the states' major urban areas and their compacted human population.</p> <p>West Nile Virus</p> <p>Nevada County recognizes the potential for WNV to occur within the County and has initiated a public outreach campaign and a limited control program. The Nevada West Nile Virus task force has managed the risk of WNV through focused efforts at reducing the mosquito population and educating the public.</p> <p>Pandemic Flu</p> <p>Every few decades an influenza outbreak occurs with a virus that is particularly virulent and contagious resulting in national or even international concerns for human health and welfare. The influenza virus is particularly dangerous to the very young and old, people with a suppressed immune</p>

	<p>response or have a susceptibility to respiratory disease from a pre-existing condition(s).</p> <p>Key improvements to Nevada County's infrastructure and communication channels have been deemed confidential however the results of these efforts can be seen in improved epidemiological surveillance capabilities, more efficacious responses to anomalies and aberrations in both the healthcare and educational systems, and improved communication between public entities, with healthcare providers, and to the public at large" (Mitigation Plan 2011, p.34)</p> <p>COVID-19</p> <p>Due to the COVID-19 Pandemic (beginning March 2020) NCSA has put into effect several site-specific COVID protocols that would likely cover other pandemic situations. As guidelines continue to change specific details are detailed on our school web-site.</p>
Intruder	While a hostile intruder incident has never occurred at Nevada City School of the Arts, like any educational institution, it is vulnerable to intruders.
Terrorism	Nevada City School of the Arts, like other public institutions, are vulnerable to terrorist activity.

Fire	<p>The County's single largest risk for human life and financial loss is fire. Wildland fires and, in particular, fires that impinge on the wildland urban interface have cost County residents the most financially and in loss of life. The combined efforts of all involved parties maintain a tapestry of vigilance, preventative efforts and rapid response to the wildland fires threat. Residential developments in wildland areas and limited forestland management resources have created and will perpetuate an environment of dense fuel reserves with seasonal wildland fire risk to the County's residents and their improvements. Our best strategy to date has been to thin fuel sources at wildland urban interfaces, educate residents, and provide a rapid response to wildland fires when they start. Potential Emergency Power Shut off (PSPS) by Pacific Gas and Electric are in place for high fire danger days. Enhanced Powerline Safety Shut off (EPSS) are also being utilized in the event of unexpected damage to power lines.</p> <p>If the school is notified of a potential PSPS day, we will notify parent via our mass communication system and the campus will be closed for safety. In the event of a EPSS we will not be informed in advance. We will notify parents via our mass communication system if possible and students will be sent home for safety depending on the expected length or time of the outage. The School Director will determine the appropriate action.</p>
Severe Weather	<p>Severe weather across the County routinely leads to regional power outages, isolation of vulnerable regions (single access road closures), and white-out conditions on roadways. Deep snow, strong winds and severe cold have also created unsafe living conditions for vulnerable members of our community. The County recognizes these risks and supports a number of education and outreach programs targeted and reducing the continuing risks of severe weather across the County.</p>
Dam Break	<p>An identified vulnerability would be a collapse of Upper Scotts Flat Dam, which would immediately overflow Lower Scotts Flat Dam. Approximately 25% of Nevada City and 65% of the downtown historic district would be submerged in such a failure" (Mitigation Plan 2011, p19).</p>
HazMat	<p>"The intersection of State Highway 49 and State Highway 20 is of particular concern for hazmat incidents. State Highway 20 is an alternate route when Interstate 80 is otherwise closed. State Highway 49 is the primary access highway for western Sierra County. Increasing population and commerce will invariably result in increasing shipment of hazardous materials on these two significant local routes.</p> <p>The County's single largest risk for human life and financial loss is fire. Wild land fires and, in particular, fires that impinge on the wildland urban interface have cost County residents the most financially and in loss of life. The combined efforts of all involved parties maintain a tapestry of vigilance, preventative efforts and rapid response to the wild land fires threat. Residential developments in wild land areas and limited forestland management resources have created and will perpetuate an environment of dense fuel reserves with seasonal wild land fire risk to the County's residents and their improvements. Our best strategy to date has been to thin fuel sources at wild land urban</p>

interfaces, educate residents, and provide a rapid response to wild land fires when they start.

Preparedness, Prevention, and Mitigation Overview

Preparedness is achieved and maintained through a continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and taking corrective action. Ongoing preparedness efforts require coordination among all those involved in emergency management and incident response activities. Nevada City School of the Arts fosters preparedness at all levels. Examples of preparedness actions include maintaining this plan, conducting training, planning and implementation of drills and exercises. Nevada City School of the Arts maintains a cooperative and collaborative relationship with local law enforcement, fire, and emergency medical services, etc.

Prevention includes actions to avoid an incident or to intervene to stop an incident from occurring. Nevada City School of the Arts is committed to taking proactive prevention measures whenever possible to protect the safety and security of staff, students, and visitors. Our policies include zero tolerance for bullying and other actions that undermine the safe haven of our schools.

Mitigation includes activities to reduce the loss of life and property from natural and/or human-caused disasters by avoiding or lessening the impact of a disaster and providing value to the public by creating safer communities. Nevada City School of the Arts has worked to reduce or eliminate the adverse effects of natural, technological, and human-caused hazards on people and property. Compliance with requirements for defensible space is completed on each school campus. Ingress/Egress plans are in place at each site to ensure the safety of staff, students, and visitors.

For example, of the many hazards that can endanger a school facility and its service to the community, the most prevalent is fire. Nevada City School of the Arts was built in accordance with State building codes, in the form of approved materials, fire-resistant assemblies, exiting requirements, the width and design of stairs, the dimensions of corridors, fire suppression systems, and many other standards. Regular fire inspections and recommendations are conducted at Nevada City School of the Arts. Fire drills in compliance with the California education code, are conducted at school sites utilizing evacuation routes and practiced with staff and students. Visits to school sites are conducted annually, by the Director of School Safety and representatives from local fire services, to discuss wild fire preparedness and protocol.

D. Planning Assumptions and Limitations

1. Planning Assumptions

Stating the planning assumptions allows Nevada City School of the Arts to deviate from the plan if certain assumptions prove not to be true during operations. The School Safety Plan assumes:

- The community will continue to be exposed and subject to hazards and incidents described in the Hazard Analysis Summary, as well as lesser hazards and others that may develop in the future.

- A major disaster could occur at any time, and at any place. In many cases, dissemination of warning to the public and implementation of increased readiness measures may be possible; however, some emergency situations occur with little or no warning. Code Red serves as the county emergency notification system. Education is in place to inform community members of process for registration. Drills using the system occur during the school year to encompass that population group (students and staff).
- A single site incident (e.g., fire, gas main breakage) could occur at any time without warning and the employees of Nevada City School of the Arts affected cannot, and should not, wait for direction from local response agencies. Action is required immediately to save lives and protect school property.
- Following a major or catastrophic incident, the offices may have to rely on its own resources to be self-sustaining for up to 72 hours. Education and training is conducted throughout the school year on disaster preparedness including Go-Bags.
- There may be a number of injuries of varying degrees of seriousness to students, staff, and visitors. Rapid and appropriate response will reduce the number and severity of injuries. There are staff members on each site that are trained in CPR/AED, First Aid and Community Emergency Response Team (CERT).
- Outside assistance from local fire, law enforcement, and emergency managers will be available in most serious incidents. Because it takes time to request and dispatch external assistance, it is essential for the staff to be prepared to carry out the initial incident response until responders arrive at the incident scene. Annual training is conducted to provide compliance in CPR/AED and First Aid.
- Proper prevention and mitigation actions, such as creating a positive office environment, Continuity of Operations plans, fire inspections and drills, will prevent or reduce incident-related losses.
- Maintaining the School Safety Plan and providing frequent opportunities for stakeholders (staff, students, board members, first responders, etc.) to exercise the plan can improve Nevada City School of the Arts readiness to respond to incidents.
- A spirit of volunteerism among employees will result in their willingness to provide assistance and support to incident management efforts. School staff recognize their role as Disaster Service Workers.

2. Limitations

It is the policy of Nevada City School of the Arts that no guarantee is implied by this plan of a perfect incident management system. As personnel and resources may be overwhelmed, Nevada City School of the Arts can only endeavor to make every reasonable effort to manage the situation, with the resources and information available at the time.

II CONCEPT OF OPERATIONS

This plan is based upon the concept that the incident management functions that must be performed by the office and school site staff generally parallel some of their routine day-to-day functions. To the extent possible, the same personnel and material resources used for day-to-day activities will be employed during incidents. Because personnel and equipment resources are limited, some routine functions that do not contribute directly to the incident may be suspended. The personnel, equipment, and supplies that would typically be required for those routine functions will be redirected to accomplish assigned incident management tasks.

A. National Incident Management System (NIMS)

The National Incident Management System (NIMS) is a set of principles that provides a systematic, proactive approach guiding government agencies at all levels, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life or property and harm to the environment. This system ensures that those involved in incident response/recovery understand what their roles are and have the tools they need to be effective.

According to Homeland Security Presidential Directive 5 and the U.S. Department of Education, school districts are among local agencies that must adopt NIMS if they receive Federal grant funds. As part of its NIMS implementation, Nevada City School of the Arts participates in the local government's NIMS preparedness program and believes it is essential to ensure that response/recovery services are delivered to schools in a timely and effective manner.

Nevada City School of the Arts recognizes that staff will be first responders during an incident. Adopting NIMS enables staff and students to respond more effectively to an incident and enhances cooperation, coordination, and communication among school officials, first responders, and emergency managers. Nevada City School of the Arts works with local government agencies to remain NIMS compliant.

NIMS compliance for school districts includes completing the following:

- Adopt the use of the Incident Command System (ICS). ICS-100 is a Web-based course available free from the Federal Emergency Management Agency (FEMA) Emergency Management Institute. Nevada City School of the Arts will make every effort to promote ICS 100 training on school sites.
- Complete NIMS awareness course IS-700 NIMS: An Introduction. IS-700 is a Web-based course available free from the Emergency Management Institute. NCSOS will make every effort to promote IS-700 training on school sites.
- Participate in local government's NIMS preparedness program and incorporate the school plan into the community EOP.
- Train and exercise the plan. All staff and students are expected to participate in training and exercising the plan's procedures and hazard-specific incident plans.

School sites are charged with ensuring that the training and equipment necessary for an appropriate response/recovery operation are in place.

B. Implementation of the Incident Command System (ICS)

In a major emergency or disaster, Nevada City School of the Arts may be damaged or need to be evacuated, people may be injured, and/or other incident management activities may need to be initiated. These activities must be organized and coordinated to ensure efficient incident management. The Incident Command System (ICS) will be used to manage all incidents and major planned events.

The Incident Commander at Nevada City School of the Arts will be delegated the authority to direct all incident activities **until the command is passed to appropriate local law enforcement or fire service personnel**. The Incident Commander will establish an incident command post (ICP) and provide an assessment of the situation to the District and County Superintendent or other designated officials, identify incident management resources required, and direct the on-scene incident management activities from the ICP. If no Incident Commander is present at the onset of the incident, the most qualified individual will assume command until relieved by a qualified Incident Commander **or local law enforcement or fire service personnel**.

C. Initial Response

Support personnel and teachers are usually first on the scene of an incident. As disaster Service Workers, staff members are expected to take charge and manage the incident until it is resolved or **command is transferred to someone more qualified and/or to an emergency responder agency with legal authority to assume responsibility**. Staff will seek guidance and direction from local officials and seek technical assistance from State and Federal agencies and industry where appropriate.

The School Director or his/her designee is responsible for activating the School Safety Plan, including common and specialized procedures as well as hazard-specific incident plans found in annexes. The School Director or designee will assign an Incident Commander based who is most qualified for that type of incident. School sites will incorporate the ICS protocol and follow site-specific plans. The Incident Commander will report situation status to the School Director and **will transfer command to local law enforcement or fire service personnel as appropriate**.

III ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

This section establishes the operational organization that will be relied on to manage the incident and includes:

- A list of the kinds of tasks to be performed by position and organization.
- An overview of who does what.

The School Director is not able to manage all the aspects associated with an incident without assistance. The office and school site Administrators rely on other personnel to perform tasks that will ensure the safety of students and staff during a crisis or critical incident. The Incident Command System (ICS) uses a team approach to manage incidents.

Staff may be required to remain at school to assist in an incident. In the event that this School Safety Plan is activated, staff will be assigned to serve within the Incident Command System based on their expertise and training and the needs of the incident.

A. School Director

The School Director may serve as the Incident Commander or delegate that authority to a qualified individual. At all times, the School Director still retains the overall responsibility for the safety of staff and students on school sites within the district jurisdiction. However, delegating the authority to manage the incident allows the School Director to focus on policy-level activities and interfacing with other agencies, staff, and parents. **Command of an incident is transferred to local law enforcement or fire service personnel as appropriate.**

B. Incident Commander

The Incident Commander responsibilities include:

- Assume overall direction of all incident management procedures based on actions and procedures outlined in this Comprehensive School Safety Plan.
- Take steps deemed necessary to ensure the safety of students, staff, and other individuals.
- Determine whether to implement incident management protocols (e.g., Evacuation, Reverse Evacuation, Shelter in Place, Lockdown, etc.), as described more fully in the functional annexes in this document.
- Arrange for transfer of students, staff, and other individuals when safety is threatened by a disaster.
- Work with emergency services personnel. **(Depending on the incident, community agencies such as law enforcement or fire department may have jurisdiction for investigations, rescue procedures, etc.)**

C. Teachers on school sites

On the Nevada City School of the Arts site, teachers and support staff shall be responsible for the supervision of students and shall remain with students until directed otherwise.

Responsibilities include:

- Supervise students under their charge.
- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge to inside or outside assembly areas, in accordance with signals, warning, written notification, or intercom orders according to established incident management procedures.
- Give appropriate action command during an incident.
- Take attendance when class relocates to an outside or inside assembly area or evacuates to another location.
- Report missing students to the Incident Commander or designee.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Obtain first aid services for injured students from the school nurse or person trained in first aid. Arrange for first aid for those unable to be moved.
- Render first aid if necessary. School staff will be encouraged to be trained and certified in first aid and CPR. NCSOS offers regular CPR/AED training, a calendar of training dates can be found on the NCSOS website.

D. Instructional Assistants on school sites

Responsibilities include assisting teachers as directed.

E. Counselors, Social Workers, and Psychologists on School Sites

Counselors, social workers, and psychologists provide assistance with the overall direction of the incident management procedures at the site.

Responsibilities may include:

- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge according to established incident management protocols.
- Render first aid if necessary.
- Assist in the transfer of students, staff, and other individuals when their safety is threatened by a disaster.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

F. School Nurses/Health Assistants

Responsibilities include:

- Administer first aid or emergency treatment as needed.
- Supervise administration of first aid by those trained to provide it.
- Organize first aid and medical supplies

G. Custodians/Maintenance Personnel

Responsibilities include:

- Survey and report building damage to the Incident Commander or Operations Section Chief.
- Control main shutoff valves for gas, water, and electricity and ensure that no hazard results from broken or downed lines.

- Provide damage control as needed.
- Assist in the conservation, use, and disbursement of supplies and equipment.
- Keep Incident Commander or designee informed of condition of school

H. Office Staff on school sites

Responsibilities include:

- Answer phones and assist in receiving and providing consistent information to callers. Follow template provided by Public Information Officer (PIO).
- Provide for the safety of essential documents.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Provide assistance to the School Director and Policy/Coordination Group.
- Monitor radio emergency broadcasts.
- Assist with health incidents as needed, acting as messengers, etc.
- Document date, time, incident, and response information.

I. Food Service/Cafeteria Workers on school sites

Responsibilities include:

- Use, prepare, and serve food and water on a rationed basis whenever the feeding of students and staff becomes necessary during an incident.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

J. Students on school sites

Responsibilities include:

- Cooperate during emergency drills and exercises, and during an incident.
- Learn to be responsible for themselves and others in an incident.
- Understand the importance of not being a bystander by reporting situations of concern.
- Develop an awareness of natural, technological, and human-caused hazards and associated prevention, preparedness, and mitigation measures.

K. Visitors at Nevada City School of the Arts

Responsibilities include:

- Encourage and support school safety, violence prevention, and incident preparedness programs within the school.
- Participate in volunteer service projects for promoting school incident preparedness.
- Provide the school with requested information concerning the incident, early and late dismissals, and other related release information.
- Practice incident management preparedness in the home to reinforce school training and ensure family safety.
- Understanding their roles during a school emergency.

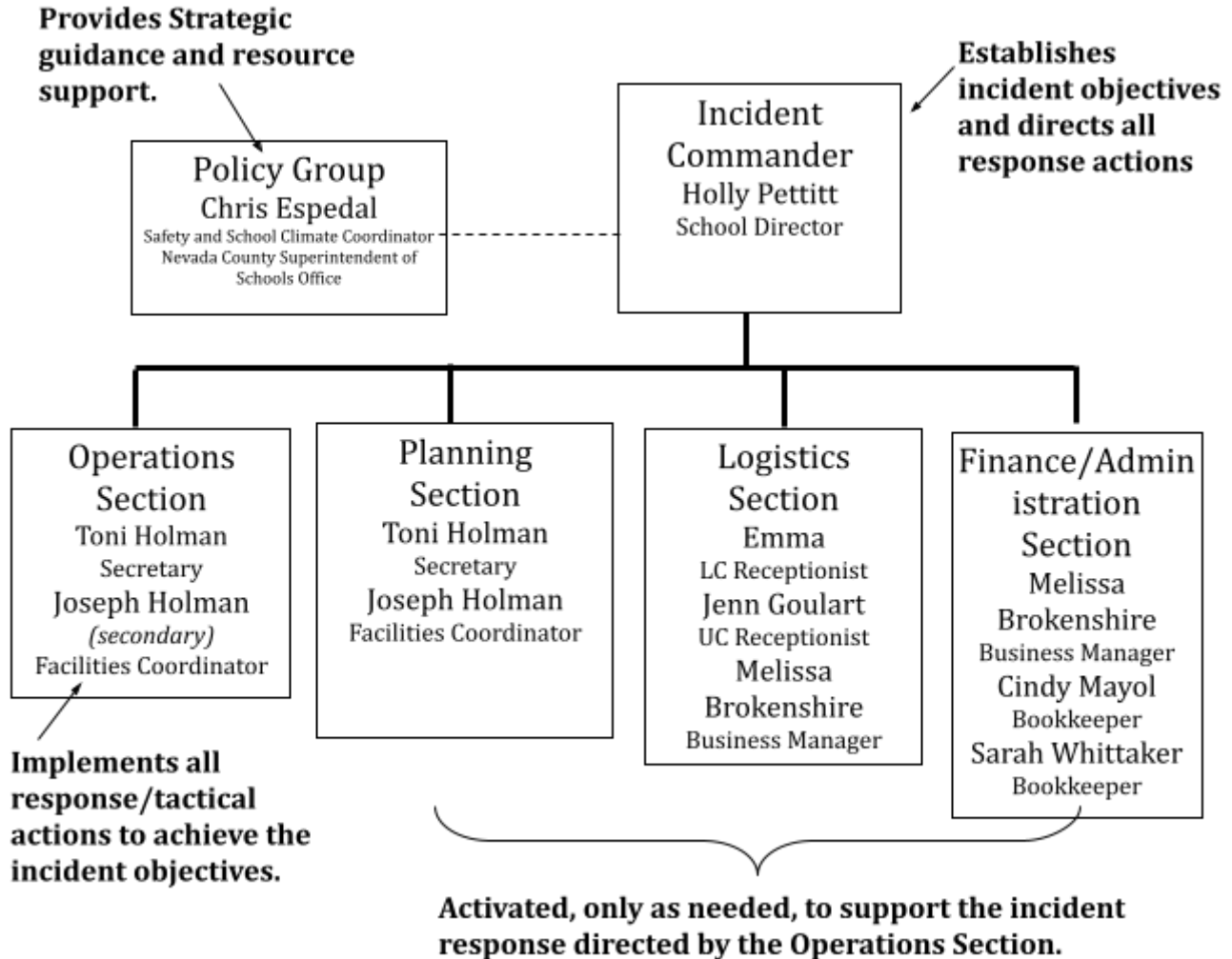
IV DIRECTION, CONTROL, AND COORDINATION

A. School Incident Command System (ICS)

To provide for the effective direction, control, and coordination of an incident, either single-site or multi-incidents, the School Safety Plan will be activated including the implementation of the Incident Command System (ICS).

The Incident Commander is delegated the authority to direct tactical on-scene operations until a coordinated incident management framework can be established with local authorities. The Policy Group is responsible for providing the Incident Commander with strategic guidance, information analysis, and needed resources.

Incident Management Team



The ICS is organized into the following functional areas:

1. Incident Command:

Directs the incident management activities using strategic guidance provided by the Policy Group.

Office/School-related responsibilities and duties include:

- Establish and manage the Command Post, establish the incident organization, and determine strategies to implement protocols and adapt as needed.
- Monitor incident safety conditions and develop measures for ensuring the safety of building occupants (including students, staff, volunteers, and responders).
- Coordinate media relations and information dissemination with the principal.
- Develop working knowledge of local/regional agencies; serve as the primary on-scene contact for outside agencies assigned to an incident, and assist in accessing services when the need arises.
- Document all activities.

2. Operations Section:

Directs all tactical operations of an incident including implementation of response/recovery activities according to established incident management procedures and protocols, care of students, first aid, crisis intervention, search and rescue, site security, damage assessment, evacuations, and the release of students to parents.

Specific responsibilities include:

- Analyze staffing to develop a Parent-Student Reunification Plan, and implement an incident action plan for school sites affected by incident.
- Monitor site utilities (i.e., electric, gas, water, heat/ventilation/air conditioning) and shut off only if danger exists or directed by Incident Commander, and assist in securing facility.
- Establish medical triage with staff trained in first aid and CPR, provide and oversee care given to injured persons, distribute supplies, and request additional supplies from the Logistics Section.
- Provide and access psychological first aid services for those in need, and access local/regional providers for ongoing crisis counseling for students, staff, and parents.
- Coordinate the rationed distribution of food and water, establish secondary toilet facilities in the event of water or plumbing failure, and request needed supplies from the Logistics Section.
- Document all activities.

In the event that systems are overwhelmed and staff is needed to assist, additional teams may be activated. As needed, the types of Strike Teams described in the following table may be established within the Operations Section. Nevada City School of the Arts staff may be assigned to specific sites to assist in operations.

Operations Section Teams

Search & Rescue Team	<p>Search & Rescue Teams search the entire school facility, entering only after they have checked the outside for signs of structural damage and determined that it is safe to enter. Search & Rescue Teams are responsible for ensuring that all students and staff evacuate the building (or, if it is unsafe to move the persons, that their locations are documented so that professional responders can locate them easily and extricate them). Search and Rescue Teams are also responsible for:</p> <ul style="list-style-type: none"> ● Identifying and marking unsafe areas. ● Conducting initial damage assessment. ● Obtaining injury and missing student reports from teachers.
First Aid Team	<p>First Aid Teams provide triage, treatment, and psychological first aid services. First Aid Teams are responsible for:</p> <ul style="list-style-type: none"> ● Setting up first aid area for students. ● Assessing and treating injuries. ● Completing master injury report. <p>Note: The Logistics Section provides care to responders (if needed). The Operations Section First Aid Team is dedicated to students or other disaster victims.</p>
Evacuation/Shelter/Care Team	<p>Evacuation, shelter, and student care in an incident are among the most important tasks faced by schools. These tasks include student accounting, protection from weather, providing for sanitation needs, and providing for food and water. The Evacuation/Shelter/Care Team is responsible for:</p> <ul style="list-style-type: none"> ● Accounting for the whereabouts of all students, staff, and volunteers. ● Setting up a secure assembly area. ● Managing sheltering and sanitation operations. ● Managing student feeding and hydration. ● Coordinating with the Student Release Team. ● Coordinating with the Logistics Section to secure the needed space and supplies.
Facility & Security Response Team	<p>The Facility & Security Response Team is responsible for:</p> <ul style="list-style-type: none"> ● Locating all utilities and turning them off, if necessary. ● Securing and isolating fire/HazMat. ● Assessing and notifying officials of fire/HazMat. ● Conducting perimeter control.

Crisis Intervention Team	<p>The Crisis Intervention Team is responsible for:</p> <ul style="list-style-type: none"> ● Assessing need for onsite mental health support. ● Determining need for outside agency assistance. ● Providing onsite intervention/counseling. ● Monitoring well-being of school Incident Management Team, staff, and students, and reporting all findings to the Operations Section Chief.
Student Release Team	<p>Reunification refers to getting students reunited with their parents or guardians in an efficient and orderly manner. Reunification can be an enormous challenge and takes a lot of planning. The Student Release Team is responsible for:</p> <ul style="list-style-type: none"> ● Setting up secure reunion area. ● Checking student emergency cards for authorized releases. ● Completing release logs. ● Coordinating with the Public Information Officer on external messages.

3. Planning Section:

Collects, evaluates, and disseminates information needed to measure the size, scope, and seriousness of an incident and to plan appropriate incident management activities.

Duties may include:

- Assist Incident Commander in the collection and evaluation of information about an incident as it develops (including site map and area map of related events), assist with ongoing planning efforts, and maintain incident time log.
- Document all activities.

4. Logistics Section:

Supports incident management operations by securing and providing needed personnel, equipment, facilities, resources, and services required for incident resolution; coordinating personnel; assembling and deploying volunteer teams; and facilitating communication among incident responders. This function may involve a major role in an extended incident.

Additional responsibilities include:

- Establish and oversee communications center and activities during an incident (two-way radio, battery-powered radio, written updates, etc.), and develop telephone tree for after-hours communication.
- Establish and maintain school and classroom preparedness kits, coordinate access to and distribution of supplies during an incident, and monitor inventory of supplies and equipment.
- Document all activities.

5. Finance/Administration Section:

Oversees all financial activities including purchasing necessary materials, tracking incident costs, arranging contracts for services, timekeeping staff, submitting documentation for reimbursement at local, state and federal level, and recovering school records following an incident.

Additional duties may include:

- Assume responsibility for overall documentation and recordkeeping activities; when possible, photograph or videotape damage to property.
- Develop a system to monitor and track expenses and financial losses, and secure all records.

This section may not be established onsite at the incident. Rather, Nevada City School of the Arts Business offices may assume responsibility for these functions.

B. Coordination with Policy/Coordination Group

In complex incidents, a Policy/Coordination Group will be convened at the Nevada City School of the Arts offices. The role of the Policy/Coordination Group is to:

- Support the on-scene Incident Commander.
- Provide policy and strategic guidance.
- Help ensure that adequate resources are available.
- Identify and resolve issues common to all organizations.
- Keep elected officials and other executives informed of the situation and decisions.
- Provide factual information, both internally and externally through the Joint Information Center.

1. Community Emergency Operations Plan (EOP)

Nevada City School of the Arts maintains a site-specific Comprehensive School Safety Plan to address hazards and incidents. Direction in large-scale events is in cooperation with Nevada County Office of Emergency Services, local law enforcement, emergency medical services and fire services personnel.

2. Coordination with First Responders

An important component of the Nevada City School of the Arts Comprehensive School Safety Plan is a set of interagency agreements with various county agencies to aid timely communication. These agreements help coordinate services between the agencies and Nevada City School of the Arts. Regular communication, collaboration, drills, and exercises maintain an active working relationship.

Various agencies and services include county governmental agencies such as public health, mental health, behavioral health,, law enforcement, and fire departments. The agreements specify the type of communication and services provided by one agency to another. The agreements also make school personnel available beyond the school setting if an incident or traumatic event is taking place in the community. School staff

fall under the role of Disaster Services Workers (DSW) and can be activated as needed by Nevada County Office of Emergency Services.

If a school incident is within the authorities of the first-responder community, command will be transferred upon the arrival of qualified first responders. A transfer of command briefing shall occur. Nevada City School of the Arts Incident Commander may be integrated into the Incident Command structure or assume a role within a Unified Command structure.

C. Source and Use of Resources

Nevada City School of the Arts will use their own site and/or school resources and equipment to respond to incidents until incident response personnel arrive.

V COMMUNICATIONS

Communication is a critical part of incident management. This section outlines Nevada City School of the Arts communications plan and supports its mission to provide clear, effective internal and external communication between the school, staff, students, parents, responders, and media.

A. Internal Communications

1. Communication Between Staff

Staff will be notified when an incident occurs and kept informed as additional information becomes available and as plans for management of the situation evolve. The following practices will be utilized to disseminate information internally when appropriate:

- Staff List: A staff list is a simple, widely used system for notifying staff of an incident when they are not at the office. The tree originates with the School Director, who contacts the members of the staff.
- Parent Square is a phone system available to make all calls to programmed staff, schools, and parents.
- Text messages may be sent to cell phones; as well all call may be sent to cell phone numbers.
- Emails may be sent to staff as an effective communication tool.
- NCSOS has registered and can activate Government Emergency Telecommunication System (GETS) and Wireless Priority Service (WPS) for specified employees.
- Classroom phones may be used for communication between office staff and teachers.
- The Public Address (PA) system will be implemented for all-school site communication.

2. Communication with specific school sites

- Site specific staff will communicate with the Superintendent of Schools office who will notify others as appropriate. Forms of communication may include:
 - Hard-line phone communication to NCSOS and District Office
 - Cell phone call directly to Superintendent/Associate Superintendent
 - Email
 - Fax

B. External Communications

Communicating with the larger school community begins before an incident occurs. In the event of an incident, parents, media, and first responders will require clear and concise messages from Nevada County Superintendent of Schools and Nevada City School of the Arts about the incident, what is being done about it, and the safety of the children and staff.

1. Communication with Parents

Before an incident occurs, Nevada City School of the Arts will:

- Develop a relationship with school site administrators so that they trust and know how to access alerts and incident information.
- Inform parents about the school's Comprehensive School Safety Plan, its purpose, and its objectives. Information will be included in the school newsletter and a presentation delivered at Back-to-School Night. School websites will have safety information available.
- Identify parents who are willing to volunteer in case of an incident, include them in preparation efforts, and include them in training.
- Be prepared with translation services for non-English-speaking families and students with limited English proficiency.
- Inform the community of the school site relationships with Nevada City School of the Arts office.

In the event of an incident, Nevada City School of the Arts will:

- NCSOS has registered and can activate Government Emergency Telecommunication Systems (GETS) and Wireless Priority Service (SPS) for specified employees.
- Disseminate information via automated phone calls, radio announcements, television, and emails to inform parents, staff and the Charter Governance Council about exactly what is known to have happened at specific school sites.
- Implement the plan to manage phone calls and parents who arrive at school or at school site as requested.
- Describe how the school, district, and county offices are handling the situation.
- Provide information regarding possible reactions of their children and ways to talk with them.
- Provide a phone number, Web site address, or recorded hotline where parents can receive updated incident information.
- Inform parents and students when and where school will resume.

After an incident, Nevada City School of the Arts and/or designee will schedule and attend an open question-and-answer meeting for parents as soon as possible.

2. Communication with the Media

In the event of an incident, the Incident Commander will:

- Designate a Public Information Officer.
- Establish an off-campus briefing area for media representatives.
- Determine the need to establish or participate in a Joint Information Center.
- Coordinate messages with the school site principal and Policy Group.

All Nevada City School of the Arts employees are to refer all requests for information and questions to the designated spokesperson or Joint Information Center (if established).

Media contacts at the major television, Internet, and radio stations are maintained by the School Director with the Assistance of the Development Coordinator. In the case of an incident, these media contacts will broadcast Nevada City School of the Arts

external communications plans, including the information hotline for parents and guardians.

3. Handling Rumors

In addressing rumors, the most effective strategy is to provide facts as soon as possible. To combat rumors, Nevada City School of the Arts will:

- Provide appropriate information to internal groups including administrators, teachers, students, custodians, and secretaries, instructional assistants, cafeteria workers. These people are primary sources of information and are likely to be contacted in their neighborhoods, at grocery stores, etc.
- Hold a staff meeting before staff members are allowed to go home so that what is (and is not) known can be clearly communicated.
- Designate and brief personnel answering calls to help control misinformation.
- Conduct briefings for community representatives directly associated with the school.
- Enlist the help of the media to provide frequent updates to the public, particularly providing accurate information where rumors need to be dispelled.

After the immediate incident response period, Nevada City School of the Arts will conduct public meetings as needed. These meeting are designed to provide the opportunity for people to ask questions and receive accurate information.

4. Communication With First Responders

The Incident Commander will maintain communication with first responders during an incident. **Transfer of command will occur when first responders arrive on the scene to assume management of the incident under their jurisdiction.** Nevada City School of the Arts frequently reviews the School Safety Plan with first responders to practice effective coordination and transfer of command.

5. Communication after an Incident (Recovery Process)

After the safety and status of staff and students have been assured, and emergency conditions have abated following an incident, staff/faculty will assemble to support the restoration of the school's educational programs. Defining mission-critical operations and staffing will be a starting point for the recovery process. Collecting and disseminating information will facilitate the recovery process.

The staff/school site teams will:

- Conduct a comprehensive assessment of the physical and operational recovery needs. Assess physical security, data access, and all other critical services (e.g., plumbing, electrical).
- Examine critical information technology assets and personnel resources, and determine the impact on the school operations for each asset and resource that is unavailable or damaged.
- Document damaged facilities, lost equipment and resources, and special personnel expenses that will be required for insurance claims and requests for State and Federal assistance.

- Provide detailed facilities data to the Nevada City School of the Arts so that it can estimate temporary space reallocation needs and strategies. NCSOS will serve as a resource to assist with any needs.
- Arrange for ongoing status reports during the recovery activities to: a) estimate when the educational program can be fully operational; and b) identify special facility, equipment, and personnel issues or resources that will facilitate the resumption of classes.
- Educate school personnel, students, and parents on available crisis counseling services.
- Nevada City School of the Arts will advise the District and County Office of recovery status.

Nevada City School of the Arts will:

- Identify recordkeeping requirements and sources of financial aid for State and Federal disaster assistance.
- Establish absentee policies for staff/teachers/students after an incident.
- Establish an agreement with mental health organizations to provide counseling to students and their families after an incident.
- Develop alternative teaching methods for students unable to return immediately to classes: correspondence classes, videoconferencing, tele-group tutoring, etc.
- Create a plan for conducting classes when facilities are damaged (e.g., alternative sites, half-day sessions, portable classrooms).
- Get stakeholder input on prevention and mitigation measures that can be incorporated into short-term and long-term recovery plans.

C. Communication Tools

Some common internal and external communication tools that Nevada City School of the Arts may use include the following:

- NCSOS has registered and can activate Government Emergency Telecommunication Systems (GETS) and Wireless Priority Service (WPS) for specified employees
- Standard telephone - landline
- Cellular telephones: These phones may be the only tool working when electric service is out; they are useful to faculty/staff en route to or from a site. The use of text messaging is the most effective form of communication when systems are overwhelmed.
- Intercom systems: The intercom system includes teacher-initiated communication with the office using a handset rather than a wall-mounted speaker.
- Bullhorns and megaphones: A battery-powered bullhorn is part of the school's emergency to-go kit to address students and staff who are assembling outside the school. Procedures governing storage and use will help ensure readiness for use.
- Two-way radio: Two-way radios provide a reliable method of communication between rooms and buildings at a single site. All staff will be trained to understand how to operate the two-way radio.
- Computers: A wireless laptop computer may be used for communication both within the school, to District and County Offices, and to other sites. Email may be a useful tool for updating information for staff, other schools in an affected area, and the District and

- County offices. An assigned staff member(s) will post information such as school evacuation, closure, or relocation on the home page of the school and district Web site.
- Fax machines: Possible uses include off-campus accidents where lists of students and staff members involved, their locations, and needed telephone numbers can be quickly and accurately communicated.
 - Alarm systems on school sites: Bells or buzzers are in place and sound in different ways to signal different types of incidents – for example, fire, lockdown, or special alert (with instructions to follow). All staff/faculty, support staff, students, and volunteers will be trained on what the sounds mean and how to respond to them.
 - Whistles: Whistles should be included in crisis kits in order to signal a need for immediate attention or assistance.
 - Runners—hand-carried notes may be used for communication as need dictates.

VI ADMINISTRATION, FINANCE, AND LOGISTICS

A. Agreements and Contracts

If school resources prove to be inadequate during an incident, Nevada City School of the Arts will request assistance from local emergency services, and other agencies. All requests will be approved by the Business Offices at District and County levels. Nevada City School of the Arts will follow all requirements of local, state and federal funding requirements for disaster relief.

B. Recordkeeping

1. Administrative Controls

Nevada City School of the Arts Business Offices is responsible for establishing the administrative controls necessary to manage the expenditure of funds and to provide reasonable accountability and justification for expenditures made to support incident management operations for Nevada City School of the Arts. These administrative controls will be done in accordance with the established local fiscal policies and standard cost accounting procedures.

2. Activity Logs

The ICS Section Chiefs will maintain accurate logs recording key incident management activities, including:

- Activation or deactivation of incident facilities.
- Significant changes in the incident situation.
- Major commitments of resources or requests for additional resources from external sources.
- Issuance of protective action recommendations to the staff and students.
- Evacuations.
- Casualties.
- Containment or termination of the incident.

C. Incident Costs

1. Annual Incident Management Costs

The ICS Finance and Administration Section is responsible for maintaining records summarizing the use of personnel, equipment, and supplies to obtain an estimate of annual incident response costs that can be used in preparing future school budgets.

2. Incident Costs

The ICS Finance and Administration Section Chief will maintain detailed records of costs for incident management and operations to include:

- Personnel costs, especially overtime costs,
- Equipment operations costs,
- Costs for leased or rented equipment,
- Costs for contract services to support incident management operations, and
- Costs of specialized supplies expended for incident management operations.

These records may be used to recover costs from the responsible party or insurers or as a basis for requesting financial assistance for certain allowable response and recovery costs from the State and/or Federal government.

D. Preservation of Records

In order to continue normal school operations following an incident vital records must be protected. These include legal documents and student files as well as property and tax records. The principal causes of damage to records are fire and water; therefore, essential records should be protected accordingly. Details are outlined in the Continuity of Operations (COOP) Procedures, a functional annex of this plan.

VII PLAN DEVELOPMENT, MAINTENANCE, AND DISTRIBUTION

Nevada City School of the Arts School Director or designee is responsible for the overall maintenance and revision of the School Safety Plan. Site specific/incident specific response planning, coordination of training, exercising, and drills are the responsibility of the Principal or designee.

The Nevada City School of the Arts safety committee is responsible for approving and promulgating the Comprehensive School Safety Plan. Community fire, law enforcement, and emergency managers' suggestions for improvement will be considered.

A. Approval and Dissemination of the Plan

The Nevada City School of the Arts safety committee and CGC will approve and disseminate the Comprehensive School Safety Plan following these steps:

- Review and Validate the Plan
- Present the Plan (for Comment or Suggestion)
- Obtain Plan Approval
- Distribute the Plan

1. Record of Changes

Each update or change to the plan will be tracked. The record of changes will include: the change number, the date of the change, and the name of the person who made the change.

- Christine Espedal, NCSOS Safety and School Climate Coordinator made updates on building changes/locations for NCSOS and EJ in March 2017.
- Updates to include Nevada County Hazard and Mitigation Plan, GETS, WPS, Shelter in Place (Wild fire) were made January 2020.

2. Record of Distribution

Copies of the Comprehensive School Safety Plan will be distributed to those tasked in this document. The record of distribution will be kept as proof that tasked individuals and organizations have acknowledged their receipt, review, and/or acceptance of the plan. The Safety Committee will indicate the title and name of the person receiving the plan, the agency to which the receiver belongs, the date of delivery, and the number of copies delivered. Copies of the plan may be made available to the public and media without the sensitive information at the discretion of the School Director.

B. Plan Review and Updates

The Comprehensive School Safety Plan will be reviewed annually by the Nevada City School of the Arts Safety Committee. Compliance with education code Section 32286 requires, "each school shall adopt its comprehensive school safety plan by March 1, of 2000, and shall review and update is plan by March 1 every year thereafter."

The Nevada City School of the Arts Safety Plan will be updated based upon deficiencies identified during incident management activities and exercises and when changes in threat hazards, resources and capabilities, or school structure occur.

C. Training and Exercising the Plan

Nevada City School of the Arts understands the importance of training, drills, and exercises in maintaining and planning for an incident. To ensure that all school personnel and community first responders are aware of their duties and responsibilities under the school plan and the most current procedures, the following training, drill, and exercise actions will occur.

Nevada City School of the Arts School Safety Plan training will include:

- Hazard and incident awareness training for all staff.
- Orientation to the Comprehensive School Safety Plan and annexes.
- First aid, Epi Pen and CPR/AED training offered for all staff.
- Team training to address specific incident response or recovery activities, such as Parent-Student Reunification, Special Needs, and Relocation.
- Volunteer participation in two online FEMA courses: ICS 100 and IS-700. Both courses are available for free at FEMA's Emergency Management Institute Web site. **Schools receiving federal funds are required to complete these two courses.**

Additional training will include drills, and tabletop and functional exercises. Drills will be conducted in compliance with California Education Code. Exercises will occur at least once per school year. Approved parent volunteers and community members will also be incorporated into larger training efforts.

All Nevada City School of the Arts staff members are expected to develop personal and family emergency plans. Each family should anticipate that a staff member may be required to remain at school following a catastrophic event in alignment with Disaster Service Workers status. Knowing that the family is prepared and can handle the situation will enable school staff to do their jobs more effectively.

VIII AUTHORITIES AND REFERENCES

The following regulations are the State authorizations and mandates upon which this Comprehensive School Safety Plan is based. These authorities and references provide a legal basis for incident management operations and activities.

- California Senate Bill 187 (Chapter 736, Hughes, Statutes of 1997) requires that all California schools to develop and implement comprehensive Safe School Plans. (Education Code Section 35294.2). *Education Code* Section 35294.6(a) requires that the plan be reviewed and updated annually by March 1.
- California Education Code 33031 requires that school principals formulate and submit to the District Superintendent for approval a civil defense and emergency preparedness plan for that school. Plans must be tested two times during the school year.
- California Government Code Title 1, Division 4, Chapter 8, section 3100 deems public workers to be disaster service workers subject to such disaster services activities as may be assigned to them, and that school districts have a responsibility to be prepared as possible to meet emergencies .
- Because all schools are integral components of every community and its government, it is recommended that all schools— regardless of whether or not they are recipients of Federal preparedness funding — implement NIMS. The Standardized Emergency Management System mandates the use of the National Incident Management System and the use of the Incident Command System (ICS) for managing all disaster/crisis situations.
- Education Code 32282 (a) states: The comprehensive school safety plan shall include, but not be limited to, both of the following:
 1. Assessing the current status of school crime committed on school campuses at school-related functions.
 2. Identifying appropriate strategies and program that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety.

IX SCHOOL CLIMATE

I. PURPOSE

The purpose of this section is to ensure that there are programs in place to provide staff and students with a positive school and work climate.

II. SCOPE

The section outlines the importance of a positive school climate and the tools used for assessing school climate and providing data to guide school improvement efforts.

III. CORE FUNCTIONS

Nevada County Superintendent of Schools will act as a resource for school sites to conduct research, support, train, and guide school staff in the development of a positive school climate curriculum goals and standards.

- Work with district and site staff and administrators to determine professional development needs for school climate topics.
- Assist in procurement, distribution and use of school climate curriculum materials and supplemental aids.

A. Assessment of school climate

Education Code 32282 (a) states: The comprehensive school safety plan shall include, but not be limited to, both of the following:

1. Assessing the current status of school crime committed on school campuses at school-related functions.
2. Identifying appropriate strategies and program that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety.

Nevada City School of the Arts reviews appropriate sources of data to identify school safety issues.

- As a measure of school climate the California Health Kids Survey (CHKS) is conducted. School climate index is measured and reviewed annually.
- The School Director attends monthly Community Agencies United for Safe Schools and Safe Streets (CAUSSSS) meetings are conducted to allow continued collaboration and cooperation with law enforcement, probation, school sites principals, mental health agencies, SARB and school district representatives.
- Goals for improved school climate are a vital component of annual school improvement efforts, including those identified as part of the Local Control and Accountability Plan (LCAP).

B. Implementation and action for positive school climate:

- Mindfulness and Positive Discipline anti-bully prevention curriculum was introduced in the 2016-17 school
- STOP!T Bulling Reporting System has been implemented since the 2017-18 school year.

- Nevada City School of the Arts is considering training in the Positive Behavior Intervention and Support (PBIS) model (recognized as best practice for schools) in the county have implemented the program at Tier I, II, and III levels of training
- Nevada County Mental Health Services works collaboratively with school sites to create a positive environment and support anti-stigma mental health and prevention strategies..
- Positive Discipline Training was introduced in the 2017-18 school year.
- SMART team referrals are in place to meet the needs of at-risk students and/or families.
- Suicide Prevention training is offered to staff members on school sites. Mental Health First Aid is offered multiple times throughout the school year.
- Human Trafficking awareness is available as a resource to staff and implemented as part of SafeSchools Vector online training.
- Effective counseling and wellness services are available to all students (psychological and social services, attendance improvement, dropout prevention and recovery, and appropriate referral systems for student support).
- Student Assistance Programs, intervention, and referrals are in place on school sites.

C. Implementation and action for School Safety

- Review of existing school site discipline rules and procedures are done regularly. Expectations for student behavior, codes of conduct, unacceptable behavior, and disciplinary consequences are reviewed annually. Parent and student signatures ensure understanding and acceptance of policies and procedures.
- Internet use agreements between school sites and students are in place to ensure proper and safe use of internet services.
- Professional development activities are promoted for all school personnel to include training on the implementation of the school site plan, safe school strategies, crisis response training, consistent enforcement of school discipline policies, child abuse reporting, and identification and recognition of student mental health issues.

Accesses to school sites have been appropriately restricted: procedures are in place to address visitors to campus. The use of campus supervisors and security equipment are appropriately utilized.

FUNCTIONAL ANNEXES

Each functional annex describes the policies, processes, roles, and responsibilities for that function. Functional annexes address all-hazard critical operational functions, including:

CONTINUITY OF OPERATIONS (COOP) PROCEDURES

I. PURPOSE

The purpose of these Continuity of Operations (COOP) procedures is to ensure that there are procedures in place to maintain or rapidly resume essential operations within the county after an incident that results in disruption of normal activities or services to schools. Failure to maintain these critical services would significantly affect the education and/or service mission of the school in an adverse way.

- Common procedures, and
- Specialized procedures.

All functional annexes address:

- Situations under which the procedures should be used
- Who has the authority to activate the procedures
- Specific actions to be taken when the procedures are implemented

II. SCOPE

It is the responsibility of Nevada City School of the Arts officials to protect students and staff from incidents and restore critical operations as soon as it is safe to do so. This responsibility involves identifying and mitigating hazards, preparing for and responding to incidents, and managing the recovery. These COOP procedures are written to address these responsibilities before, during, and after times of routine work schedules. They apply to Nevada County Superintendent of Schools, Earle Jamison Educational Options, T.K.M. Center, and the Sierra College Child Development Center.

The COOP procedures outline actions needed to maintain and rapidly resume essential academic, business, and physical services after an incident. Nevada City School of the Arts relies on strong internal and external communication systems and partnerships with contractors and organizations to quickly recovery following an incident

III. RESPONSIBILITIES

The delegation of authority and management responsibilities in event of an incident follows the hierarchy outlined in previous sections.

Designated school staff/faculty COOP procedures personnel, in conjunction with the School Director, will perform the essential functions.

School Director	<ul style="list-style-type: none"> • Determine when to close schools, and/or send students/staff to alternate locations. • Disseminate information internally to students and staff. • Communicate with parents, media, and the larger school community. • Identify a line of succession, including who is responsible for restoring which business functions for schools/districts.
Administrative Secretary or designee	<ul style="list-style-type: none"> • Ensure systems are in place for rapid contract execution after an incident. • Identify relocation areas for classrooms and administrative operations. • Create a system for registering students (out of district or into alternative schools). • Brief and train staff regarding their additional responsibilities. • Secure and provide needed personnel, equipment and supplies, facilities, resources, and services required for continued operations. • Identify strategies to continue teaching (e.g., using the Internet, providing tutors for homebound students, rearranging tests). • Reevaluate the curriculum.
Maintenance Personnel	<ul style="list-style-type: none"> • Work with local government officials to determine when it is safe for students and staff to return to the school buildings and grounds. • Manage the restoration of school buildings and grounds (e.g. debris removal, repairing, repainting, and/or re-landscaping).
Office Staff/Business Office	<ul style="list-style-type: none"> • Maintain inventory. • Maintain essential records (and copies of records) including school's insurance policy. • Ensure redundancy of records is kept at a different physical location. • Secure classroom equipment, books, and materials in advance. • Restore administrative and recordkeeping functions such as payroll, accounting, and personal records. • Retrieve, collect, and maintain personnel data. • Provide accounts payable and cash management services.

Safety and School Climate Coordinator	<ul style="list-style-type: none">• Establish support services for students and staff/faculty.• Implement additional response and recovery activities according to established protocols.
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To implement the COOP procedures:

- All core COOP procedures personnel will undergo training on executing the COOP procedures. Training will be designed to inform each participant of his/her responsibilities (and those of others) during implementation.

X PROCEDURES

The following procedures will be followed by staff to assist in the execution of essential functions and the day-to-day operations.

A. Activation and Relocation

The School Director will determine when to activate and implement the COOP procedures and make the decision to relocate to the alternate site. Authority for activation may be delegated. The activation may occur with or without warning. The School Director or designee (with delegated authority) will activate the COOP procedures whenever it is determined the school is not suitable for safe occupancy or functional operation.

Alert, Notification, and Implementation Process

Staff members will be part of the telephone tree used to notify employees of COOP procedure activation and provide situation information, as available. Parents/guardians will be alerted and notified using the automated notification system as important information becomes available.

B. Relocation Sites

Relocation sites have been identified as locations to establish management and to implement essential functions if warranted by an incident.

Reunification Sites

Nevada City School of the Arts, Building 9

Twin Cities Church – MOU in place

11726 Rough and Ready Hwy, Grass Valley, CA 95945, (530) 273-6425

Penn Valley School District

- Ready Springs (this site offers a larger gym)
10862 Spenceville Road, Penn Valley, CA

C. Alternate Facilities and Strategy

For estimated short-term (2 to 14 days) payroll and personnel actions, Nevada City School of the Arts will relocate to another building on the property if available. If no other space is available the business office staff will work from home until a location can be made available.

Nevada City School of the Arts will relocate to another building on the property if available. If no building on campus is available Nevada City School of the Arts will pursue available locations with the surrounding school districts, possibly Penn Valley School District or Nevada City School Districts unoccupied schools, if available at that time. If no school sites are available in other school districts at the time of an incident Nevada City School of the Arts will pursue rental of an Industrial location large enough to accommodate our population or provide the ability to set in motion an Independent Study program and schedule rotation for teachers to meet with students. Nevada City School of the Arts is currently working on these arrangements.

For each alternate facility, the essential resources, equipment, and software that will be necessary for resumption of operations at the site will be identified and plans developed for securing those resources. IT systems available at the site will need to be tested for compatibility with Nevada City School of the Arts backup data.

D. Interoperable Communications/Backup Sites

Buildings on the Nevada City School of the Arts property will be used as a temporary alternative site for short-term disruptions involving payroll and personnel actions.

With a longer term and/or more comprehensive incapacity of the building, temporary housing would be established while a relocation site is secured. Nevada City School of the Arts business services will work from home.

E. Vital Records and Retention File

Vital records are archived and/or retained on backup data systems stored off site. Servers are currently located at Building 3 with IT back up to a storage device at Building 8 and to the Cloud.

F. Human Capital Management

Employees responsible for essential functions are cross-trained. Identified special needs employees are provided Americans with Disabilities Act (ADA) accommodation and guidance in their responsibilities as well as the assistance that may be provided by coworkers in event of an incident. A coworker may assist the individual, in the appropriate capacity, to an area of safety. All personnel are also encouraged to plan for their families' well-being before a disaster strikes.

G. Reconstitution

In most instances of COOP procedures implementation, reconstitution will be a reverse execution of those duties and procedures listed above, including:

- Inform staff that the threat of or incident no longer exists, and provide instructions for the resumption of normal operations.
- Supervise an orderly return to the school buildings.
- Conduct an after-action review of COOP operations and effectiveness of plans and procedures.

RECOVERY: PSYCHOLOGICAL HEALING PROCEDURES

I. PURPOSE

These procedures have been developed to provide an emotional catharsis to students/staff impacted by trauma at school or in the community. Following a traumatic event or incident, the following recovery procedures should be implemented to assist students, staff, and their families in the healing process.

II. SCOPE

The following procedures outline steps to be taken by staff following a trauma, a serious injury or death, and/or a major incident impacting the community. A working relationship with Nevada County Mental Health professionals ensures preparation for recovery from an incident.

III. RESPONSIBILITIES

To implement the recovery: psychological healing procedures:

- Staff members will be offered tips on how to recognize signs of trauma.
- Mental health experts from Nevada County Crisis Counseling team will be available to offer expertise and help.

IV. SPECIALIZED PROCEDURES

The following procedures will be implemented by staff when directed by the School Director or when deemed appropriate by the situation.

A. Immediately Following a Serious Injury or Death and/or Major Incident:

- Convene a staff meeting immediately to discuss how the situation is being handled and to discuss what resources are available to staff, students, and families.
- Set up crisis centers and designate private rooms for private counseling/defusing. Staff should include outside mental health professionals to assist with staff grief.
- Encourage open class discussions about the incident and allow staff to openly discuss feelings, fears, and concerns shortly after the incident. Any staff that are excessively distraught should be referred to the crisis response team.
- Accept donations. In the first hours and days after a major incident, offers of help will probably be plentiful; however, offers will diminish considerably as time passes. Donations given and not used can always be returned. Designate a place for staff, students, and community members to leave well-wishes, messages, and items.

B. Hospital/Funeral Arrangements

- Provide staff with information regarding visitation and/or funeral arrangements (time, location, customs) when available. If the funeral is scheduled during a workday, staff may be excused from work at the School Directors discretion.
- Encourage staff to attend the funeral to provide support for the family and bring closure to the incident.
- Designate staff person(s) to visit the hospital and/or attend the funeral to represent the school.

C. Post-Incident Procedures

- Allow for changes in normal routines or schedules to address injury or death; however, recommend staff return to their normal routine as soon as possible after the funeral.
- Follow up with staff that receive counseling and refer them to outside mental health professionals as needed.
- Donate all remaining memorial items to charity.
- Discuss and approve memorials with the school board's consent.

XI HAZARD- AND THREAT-SPECIFIC ANNEXES

The hazard- and threat-specific annexes:

- Provide unique procedures, roles, and responsibilities that apply to a specific hazard.
- Provisions and applications for warning the public and disseminating emergency public information are included.

California Government Code, Section 3100, Title 1, Division 4, Chapter 4.

States that public employees are disaster service workers, subject to such disaster service activities as may be assigned to them by their superiors or by law. The term "public employees" includes all persons employed by the state or any county, city, city and county, state agency or public district, excluding aliens legally employed.

SITE COMPREHENSIVE SAFETY PLAN

The law applies to public school employees in the following cases:

- When a local emergency is proclaimed.
- When a state of emergency is proclaimed.
- When a federal disaster declaration is made.

The law has two ramifications for School District employees:

1. It is likely that public school employees are pressed into service as Disaster Service Workers by their superiors, and may be asked to do jobs other than their usual duties for periods exceeding their normal working hours.
2. When pressed into disaster service, employees' Workers' Compensation Coverage becomes the responsibility of state government (OES), but their overtime pay is paid by the school.

These circumstances apply only when a local or state emergency is declared.

NATURAL HAZARDS: FLOOD

Flooding is a natural feature of the climate, topography, and hydrology of Nevada City School of the Arts and its surrounding areas. Some floods develop slowly during an extended period of rain or in a warming trend following a heavy snow. Flash floods can occur quickly, without any visible sign of rain. Catastrophic floods are associated with burst dams and levees, hurricanes, storm surges, tsunamis, and earthquakes. The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of a flood.

I. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to a flood near or on school grounds.

II. CORE FUNCTIONS

The County of Nevada Office of Emergency Services, the National Weather Service, and other Federal cooperative agencies have an extensive river and weather monitoring system and provide flood watch and warning information to the school community via radio, television, Internet, and telephone. In the event of a flood, the Incident Commander, or School Director, will activate the EOP and implement the Incident Command System.

The School Director will alert staff/faculty and school site administrations in case of imminent or confirmed flooding, including that due to dam failure.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of a flood include the following:

- Evacuation
- Reverse Evacuation
- Relocation
- Parent-Student Reunification
- Special Needs Population
- Continuity of Operations (COOP)
- Recovery: Psychological Healing
- Mass Care

B. Activating the Safety Plan

The School Director will determine the need to activate the Safety Plan and designate an Incident Commander.

1. Incident Commander Actions

- Issue stand-by instruction. In consultation with the Sheriff and the Nevada County Office of Emergency Services determine if evacuation is required.
- Notify local law enforcement of intent to evacuate, the location of the safe evacuation site, and the route to be taken to that site.
- Delegate a search team to ensure that all staff has been evacuated.
- Activate communications plan.
- Determine if additional procedures should be activated.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Notify the site administrators of the status and action taken.
- Update the administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff to return to the building until proper authorities have determined that it is safe to do so.
- Determine whether offices will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions

- Monitor radio and Internet for flood information and report any developments to the Incident Commander.
- Review procedures with staff as needed.
- Disseminate information about the incident and follow-up actions such as where school sites have relocated and parent-student reunification procedures.
- Implement the internal and external communications plan.
- Notify relocation centers and determine an alternate relocation center, if needed, if primary and secondary centers would also be flooded.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

- Execute evacuation procedures when instructed by the Incident Management Team and/or Section Chiefs. Durham Student Services has verbally agreed to assist as needed in the event of a disaster to safely evacuate students from school sites.
- Account for all staff.
- Remain together as a staff throughout the evacuation process.
- Upon arrival at the safe site, account for all staff. Report any missing or injured staff to the Incident Commander.
- Do not return to the building until it has been inspected and determined safe by proper authorities.
- Document all actions taken.

4. Bus Driver Actions for school sites

- If evacuation is by bus, do not drive through flooded streets and/or roads. Do not attempt to cross bridges, overpasses, or tunnels that may be damaged by flooding.
- If the driver is caught in an unavoidable situation, seek higher ground immediately. If the bus stalls and water is rising, abandon the bus and seek higher ground before the situation worsens.
- Use two-way radios to communicate with the Incident Commander, Incident Management Team, and Section Chiefs.
- Document all actions taken.

TECHNOLOGICAL HAZARDS: CHEMICAL

I. PURPOSE

Hazardous chemicals are used for a variety of purposes and are regularly transported through many areas in and around Nevada County. Currently, ammonia, chlorine, and propane are all used and stored on school grounds. The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of a chemical spill.

Chemical accidents may originate inside or outside the building. Examples include: toxic leaks or spills caused by tank, truck, or railroad accident; water treatment/waste treatment plants; and industry or laboratory spills.

A. Operational Functions/Procedures That May Be Activated

Operational functions, or procedures, that may be activated in the event of an external chemical spill include:

- Reverse Evacuation
- Special Needs Population
- Shelter-in-Place
- Evacuation
- Parent-Student Reunification
- Continuity of Operations (COOP)
- Recovery: Psychological Healing
- Mass Care

If there is an internal chemical spill, the following procedures may be activated:

- Evacuation
- Special Needs Population
- Relocation
- Parent-Student Reunification

The Incident Commander and the Incident Management Team/Section Chiefs will determine if and when these procedures should be activated.

B. Activating the plan for an External Spill

The School Director will determine the need to activate the safety plan and designate a temporary Incident Commander until a qualified HazMat Incident Commander arrives at the scene.

1. Incident Commander Actions

- Issue stand-by instruction if school is in session.
- Determine what procedures should be activated.
- Consider a reverse evacuation to bring all persons inside the building.
- Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
- Notify local law enforcement of intent to shelter in place.
- Notify the school site administrators of the status and action taken.
- Activate communications plan.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Update site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.

- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions

- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Monitor radio and Internet for additional information and report any developments to the Incident Commander.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

- Move staff away from immediate vicinity of danger.
- Execute shelter-in-place procedures when instructed by the Incident Management Team and/or Section Chiefs.
- Report any missing or injured staff to the Incident Commander.
- Remain in sheltered area until the “all clear” signal has been issued.
- In the event of building damage, evacuate staff to safer areas of the building or from the building. If evacuation does occur, do not re-enter the building until an “all clear” signal is issued.
- Document all actions taken.

C. Activating the safety plan for an Internal Chemical Spill

The School Director will determine the need to activate the EOP and designate a temporary Incident Commander until a qualified HazMat Incident Commander arrives at the scene.

If the chemical spill is internal, the following steps will be taken by the school community:

1. Person Discovering the Spill

- Alert others in immediate area to leave the area.
- Close windows and doors and restrict access to affected area.
- Notify principal/teacher/safety officer.
- Do not eat or drink anything or apply cosmetics.

2. Incident Commander Actions

- Issue stand-by instruction to all staff.
- Determine what procedures should be activated.

- Activate the evacuation procedures using primary or alternate routes, avoiding exposure to the chemical fumes.
- Consider an office evacuation.
- Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
- Notify the local fire department and the Department of Public Health. Provide the following information:
 - Site name and address, including nearest cross street(s).
 - Location of the spill and/or materials released; name of substance, if known. Characteristics of spill (color, smell, visible gases). Injuries, if any.
- Notify local law enforcement of intent to evacuate.
- Notify the site administrators of the status and action taken.
- Activate communications plan. Issue directed transportation instruction if staff will be evacuated to a safer location by means of buses and cars.
- Update the site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

3. Incident Management Team and Section Chiefs Actions

- Move staff and any students away from the immediate danger zone and keep staff and students from entering or congregating in danger zone.
- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

4. Staff Actions

- Move staff away from immediate vicinity of danger.
- Report location and type (if known) of the hazardous material to Incident Commander.
- Execute evacuation and relocation procedures when instructed by the Incident Management Team and/or Section Chiefs unless there is a natural or propane gas leak or odor. If a natural or propane gas leak or odor is detected, evacuate immediately and notify the Director.
- If evacuation is implemented, direct all staff to report to assigned evacuation area. Take class roster and emergency to-go kits. Check that all staff have left the building.

- Upon arrival at evacuation site, account for all staff. Notify Incident Commander or designee of any missing or injured staff. Staff should remain together throughout the evacuation and relocation process until all clear is given.
-

EARTHQUAKE

I. Purpose

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of an earthquake.

A. Operational Functions/Procedures That May Be Activated

A drop, cover and hold procedure is recommended as “best practice” in the event of an earthquake. “Drop, cover, and hold procedure” means an activity whereby each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows.

Protective measures and mitigating efforts are to be taken before, during, and following an earthquake. A program to ensure that the students, certificated and classified staff is aware of and properly trained in, the earthquake emergency procedure system. (Code of Regulations, Section 35297)

B. Activating the plan for an Earthquake

The superintendent will determine the need to activate the safety plan and designate a temporary Incident Commander until a qualified first responder arrives at the scene and gives additional instructions.

1. Incident Commander Actions

- Issue stand-by instruction if school is in session.
- Determine what procedures should be activated.
- Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems, power and gas and to check stability of buildings.
- Notify local law enforcement of intent to evacuate or shelter in place.
- Notify the school site administrators of the status and action taken.
- Activate communications plan.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Update site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions

- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Monitor radio and Internet for additional information and report any developments to the Incident Commander.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

Tremors and shaking of the earth are the signals of an earthquake and there are usually no warnings; therefore, teachers should initiate immediate action. **Do not** wait for a P.A. announcement.

- a. Teachers should instruct their students to **DUCK AND COVER and HOLD** using desks and chairs to protect themselves from falling objects. Building walls tend to fall outward; therefore, utilize the protection of inner walls, hallways and doorways. Keep away from glass walls, windows and skylights.
- b. Be sure to open classroom doors to prevent them from becoming jammed.
- c. After the earthquake tremors subside, the principal will either order an evacuation of the buildings using the established fire drill signals and procedures or will direct everyone to resume the regular school routine.

If the school is to be evacuated, the established fire/leave the building evacuation procedures include the following elements:

1. When the fire drill bell sounds, please have your class move out of our classroom in a quiet and orderly fashion down the corridor to the nearest exit in the direction indicated by the "Building Evacuation" map posted in your classroom.
2. Make sure **EVERY** student leaves your room and is exiting the building in the proper direction and toward the designated class assembly area.
3. Please take your roll book.
4. Follow your class to insure that none of your students remain inside the building.

When you and your class have exited the building, please gather your students in an area well away from the building. At this time, take roll. Please fill out the Emergency Preparedness Teacher/Staff Report Form.

5. Please keep your class outside of the building until a verbal “all clear” is given indicating that it is safe to return to your class. If it has been determined that it is not safe to return to class, you are then asked to escort your class to the nearest open area and supervise them until they are released to a family member or are delivered home by school personnel.

DROP, COVER AND HOLD

Indoors:

- DROP:** Take cover under a nearby desk or table, positioning as much of the body as possible under cover.
- COVER:** Clasp both hands behind the neck, bury your face in your arms, make your body as small as possible, close eyes and cover ears with forearms.
- HOLD:** Hold on to the table legs or side of the desk. Remain in position until the ground stops shaking or the teacher indicates that this phase of the drill has ended.

If there is no table or desk nearby, but there are chairs (such as an auditorium-style arrangement):

- DROP:** Take cover under the chairs, if possible, and/or between the rows of chairs, by dropping to the floor, holding on and protecting the eyes with the arm.

If there are no tables or chairs nearby (Or not enough):

- DROP:** Take cover by dropping to the floor, against an interior wall, if possible. Select the closest safe place: between tables or against a wall. The “Drop” position is preferred: on the floor, on the knees, leaning over to rest on the elbows, hands clasped behind the neck, face down for protection.

In the hallway:

- DROP:** Take the “drop” position alongside the walls. Try to avoid earthquake hazards such as unsecured lockers, trophy cases, etc. Choose the closest safe place.

On the stairs:

DROP: Sit down, hold onto handrail and cover eyes.

Outdoors:

Move away from the buildings, power lines, block walls, and other items, which might fall.

Take the “drop” position or sit down.

Staff/Students in wheel chairs should remain in the chair, lock the brakes, duck head to lap and cover head and neck.

Evacuation:

An Evacuation should NEVER be automatic. There may be more danger outside the building than there is inside. If administrative directions are not forthcoming, the teacher will be responsible for assessing the situation and determining if an evacuation is required. Pre-determined evacuation areas should be in open areas, without overhead hazards and removed from potential danger spots (covered walkways, large gas mains, chain linked fences [electric shock potential]). Students are to remain with their teacher in the evacuation area. Teachers shall take their roll books, take roll once in the evacuation area and be prepared to identify missing students to administrators and/first responders.

The principal or designee shall keep a copy of each drill conducted on the Emergency Drill Report form and file a copy.

DRILLS:

A drop procedure practice shall be held at least once each school year.

FIRE/WILDFIRE EVACUATION

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students, office and school property in the event of a fire or wild fire on the site or threatening the community.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an impending wild fire on school or office sites.

III. CORE FUNCTIONS

Nevada City School of the Arts is compliant with fire codes and inspections mandated by the Nevada County Fire Marshall. Fire extinguishers and fire alarms are strategically placed and inspected in compliance with state recommendations.

A. Operational functions/procedures that may be activated

Operational functions that may be activated in the event of a fire or wild fire on an office or school site or in close proximity include the following:

- Evacuation
- Relocation
- Shelter In Place

1. Incident Commander Actions

- Issue evacuation order or Shelter in Place as recommended by local Fire Department.
- Determine what procedures should be activated depending on the location and nature of the fire/wild fire.
- Consult with local fire services and Nevada County Office of Emergency Services.
- Notify site specific administrators and staff.
- Designate a specific staff member to coordinate with public safety at the Incident Command Post.
- Be available to deal with the media and bystanders.
- Assist with Parent-Student Reunification if requested.

2. Staff Actions

- Assist with ordered evacuation
- Assist with Shelter in Place

B. Activating the safety plan for Fire/Wild Fire

The School Director will determine the need to activate the safety plan and designate a temporary Incident Commander until the local fire department or Office of Emergency Services assumes command.

1. Notify 911 and report fire

2. Incident Commander Actions

- Issue stand-by instruction to all office and school site staff
- Determine what procedures should be activated
- Activate the evacuation procedures using primary or alternate routes, avoiding exposure to fire.
- Consider all-school site evacuation.
- Activate Shelter in Place Protocol if recommended by Fire Department
- Notify Maintenance to shut off utilities as appropriate.

3. Incident Management Teams and Section Chiefs Actions

- Follow evacuation/Shelter in Place protocol assisting students and staff.
- Review procedures with staff as needed.
- Implement the internal and external communications plan.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by Incident Commander.

- Take appropriate action to safeguard office and school property.
- Document all actions taken.

4. Staff actions

- Execute evacuation and relocation or Shelter in Place procedures when instructed by the Incident Management Team unless there is a natural or propane gas leak odor. If a natural or propane gas leak or odor is detected, or if danger of fire is imminent, evacuate immediately and notify Principal.
- Whenever the fire alarm is sounded, all students, staff, teachers and other employees shall quickly leave the building in an orderly manner. Administration or designee shall ascertain that no student remains in the building.
- Designate evacuation routes shall be posted in each room. Teachers shall be prepared to select alternate exits and direct their classes to these exits in the event the designated evacuation route is blocked.
- Evacuation areas will be established away from fire lanes.
- Students are to remain with their teacher in the evacuation area. Teachers shall take their roll books, take roll once in the evacuation area and be prepared to identify missing students to administrators and/or fire marshals/designees.

DRILLS: The School Director shall hold fire drills at least once a month in all elementary and middle schools. The School Director or designee shall keep a copy of each drill conducted and file a copy.

B. Shelter in Place (Wild fire)

Shelter-in-Place responds to the threat of a fast-moving firestorm or wildfire. In the event that evacuation is impossible, Protective Actions are implemented as a response to an imminent hazard to protect students, staff, and all other personnel in and around the school from the potential consequences of the pending threat. In the event of a firestorm local fire fighters will “defend” the space designated.

1. Notification may come from law enforcement, fire services or administration

2. Shelter-in-Place Procedures:

- **Activate the Incident Response Team**
 - Operations team
 - First Aid
 - Attendance
 - Special needs students
 - Fire suppression
 - Reunification
 - Ingress/egress of doors
 - Logistics team

- Water hoses
- Fire Extinguishers
- Flashlights
- Radio
- Food
- Water
- Trauma bags

C. Staff Assignments (know your role)

- Students should NOT leave the campus, parents should NOT attempt to come to the campus. Ingress/egress must be kept clear for first responders.
- Close classroom doors but leave unlocked
- Move all staff and students to designated interior rooms (i.e. Building 2 Theater) for shelter-in-place (Keep classes together with assigned teacher).
- Designated staff should bring updated attendance reports, grab-and-go bag, Automatic External Defibrillators (AEDs), and other equipment to the shelter-in-place location
- Take attendance and report it to the principal/designee.
- Be prepared for power outages
- Monitor students and attempt to keep them calm

D. Administrative Procedures

- Activate Incident Response Team
- Alert district offices and Superintendent of Schools of shelter-in-place status.
- Initiate an all-call to parent/guardians to alert of shelter-in-place status. No visitors, staff, or students should report to campus during a shelter-in-place.
- Initiate an all-call and email of status report to all staff.
- Remain in communication with law enforcement and fire service for frequent updates.
- Keep staff, district offices, Superintendent of Schools and parents informed with updated information.
- Be prepared for reunification protocol
- Keep up to date with injuries, missing students, etc.

Clear Shelter-in-place when advised by law enforcement. Shelter-in-place may be cleared via PA system.

HUMAN-CAUSED HAZARDS: INTRUDER

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of an intruder onto Nevada City School of the Arts property.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an intruder on school or office sites.

III. CORE FUNCTIONS

Nevada City School of the Arts will ensure that the school site post signs at point of entry to the campus and buildings from streets and parking lots stating the following:

- All visitors entering school grounds on school days between 8:00 a.m. and 4:30 p.m. must register at the Office.
- To help prevent intruders on school grounds, Nevada City School of the Arts will require sign-in sheets and name tags to be worn in a visible location. Name tags will be filled out by office staff and visitors will return to office to sign out and return name tags.
- Exit doors will remain unlocked for easy exit.

In the event of an intruder, Nevada City School of the Arts will contact law enforcement agencies for their assistance. Practiced procedures may be put into action to alert and protect students and staff.

Precautionary measures are outlined below to keep staff and students from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep staff and students safe.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of an intruder on site include the following:

- Alert - notify those in harm's way of the danger at hand. Call 911. Be clear, concise, and accurate with information. Caller should identify self, the location, suspect information, type of weapon (if applicable), direction of travel and call back number.
- Lockdown or shelter-in-place – Lock down and barricade entry points as appropriate for incident. Law enforcement will enter locked rooms with a key; staff should not open door on command.
- Inform – Principal or designee will give real time updates to affected school and office sites as approved by law enforcement.
- Counter – If the intruder enters the room with intent to cause harm, counter the attacker as a last resort. Use distraction devices, spread out, turn out the lights and be ready to cause confusion for the intruder.
- Evacuate – Put time and distance between staff and intruder if safe to do so.

B. Activating the Safety Plan

The School Director or Superintendent will determine the need to activate the Safety Plan and designate an Incident Commander to implement the procedures specified in this annex. The Incident Commander will transfer command to law enforcement as soon as possible.

1. Incident Commander Actions

- Issue stand-by instruction.
- Determine what procedures should be activated depending on the location and nature of the intruder.
- Consult with local law enforcement and emergency management agencies and monitor the situation.
- If appropriate and safe to do so, request intruder to leave campus in a calm, courteous, and confident manner.
- Notify law enforcement and School Resource Officers to assist if necessary. Provide a description and location of intruder.
- Keep subject in view until police or law enforcement arrives.
- Activate communications plan.
- Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel.
- Notify the superintendent/Policy Group of the status and action taken.
- Be available to deal with the media and bystanders and keep site clear of visitors.
- Activate the Crisis Response Team to implement recovery: psychological healing procedures.
- Update the Policy Group, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and visitors to enter or leave the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

2. Staff Actions

- Notify the Incident Commander or designee. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon. Keep intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.

HUMAN-CAUSED HAZARDS: ACTIVE SHOOTER

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of an active shooter on Nevada City School of the Arts property.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an active shooter on school property.

III. CORE FUNCTIONS

Nevada City School of the Arts will ensure that the school site post signs at point of entry to the campus and buildings from streets and parking lots stating the following:

- All visitors entering school grounds on school days between 8:00 a.m. and 4:30 p.m. must register at the Main Office.
- To help prevent intruders on school grounds, Nevada City School of the Arts will require sign-in sheets and name tags to be worn in a visible location. Name tags will be filled out by office staff and visitors will return to office to sign out and return name tags.

In the event of an active shooter, Nevada City School of the Arts will contact law enforcement agencies for their assistance. Practiced procedures may be put into action to alert and protect students and staff.

Precautionary measures are outlined below to keep staff from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep staff and students safe.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of an active shooter on campus include the following:

- **Alert** – notify those in harm's way of the danger at hand. Report incident immediately to law enforcement. Be clear, concise, and accurate with information. Caller should identify self, the location, suspect information, type of weapon (if applicable), direction of travel and call back number.
- **Lockdown** – Lock down and barricade entry points. Lock doors, cover windows, turn off lights. Only law enforcement may enter a locked-down room or an administrator with a key. Do not open doors because of a voice command.
- **Inform** – Principal or designee will give real time updates to affected school and office sites as approved by law enforcement.
- **Counter** – If the active shooter enters the room, be prepared to counter the attacker as a last resort. Use distraction devices, spread out, turn out the lights and be ready to cause confusion for the intruder.
- **Evacuate** – Put time and distance between staff and intruder if safe to do so.
- **RUN, HIDE, FIGHT protocol is taught to staff/students**
- **Parent-Student Reunification**
 - o Rooms will be cleared by law enforcement; children will be moved to reunification site. Reunification plan will be implemented.
- **Recovery: Psychological Healing**

B. Activating the Safety Plan

The School Director or Superintendent will determine the need to activate the Safety Plan and designate an Incident Commander to implement the procedures specified in this annex. **The Incident Commander will transfer command upon the arrival of law enforcement.**

1. Incident Commander Actions

- Issue stand-by instruction.

- Determine what procedures should be activated depending on the location and nature of the intruder.
- Consult with local law enforcement and emergency management agencies and monitor the situation.
- If appropriate and safe to do so, request intruder to leave campus in a calm, courteous, and confident manner.
- Notify law enforcement and School Resource Officers to assist if necessary. Provide a description and location of intruder.
- Keep subject in view until police or law enforcement arrives.
- Activate communications plan.
- Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel.
- Notify the superintendent/Policy Group of the status and action taken.
- Be available to deal with the media and bystanders and keep site clear of visitors.
- Activate psychological healing procedures.
- Update the Policy Group, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and visitors to enter or leave the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Implement reunification plans
- Document all actions taken.

2. Staff Actions

- Notify the Incident Commander or designee. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon. Keep intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.

REFERENCES

- Local Hazard Mitigation Plan (LHMP) of Nevada County. (2017).
- Retrieved from: <http://www.mynevadacounty.com>
- Sample School Emergency Plans. EL/361and G364: Multihazard Emergency Planning for Schools. (March 2011). Retrieved from <http://www.training.fema.gov>



School Director's Monitoring Report

Executive Limitations Policy: **B3 – Asset Protection**

Charter Governance Council Meeting: **November 16, 2023**

I report compliance with all parts except B3.a

Unless indicated otherwise all data covers the period from October, 2022 to November, 2023 and is accurate as of **November 13, 2023**.

I certify that the information contained in this report and attachments is true.

Signed , School Director

Attachments: Insurance MOU, Evidence of Coverage, and Fixed Asset Policies and Procedures

B3 - The School Director shall not allow assets to be unprotected, unreasonably risked, or inadequately maintained.

Interpretation:

In the sub-policies below, the board has fully interpreted this policy for all assets deposits in financial institutions. For bank assets see the Operational Definition and Data here. For other assets, see each individual section below for further interpretations, operational definitions and data.

Operational Definitions:

- a. The School's funds should be fully insured with limited exceptions. Compliance will be achieved by evidence that all cash holdings are:
 - less than \$250,000 in an FDIC or NCUA insured institution; or
 - more than \$250,000 in a single primary checking account in an institution that has the highest rating from a national rating service

Data:

- a. All cash accounts (except petty cash) owned by Nevada City School of the Arts and Raven Springs LLC are held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount. However, we did have over a million dollars in the bank for a period of time this year. We are asking for approval to open a savings account.

I report non-compliance with this policy B3a.

B3.1 The School Director will not allow equipment and facilities to be inadequately insured, or otherwise unable to be replaced if damaged or destroyed, including coverage for any losses incurred due to business interruption.

Interpretation:

The School will have in place insurance that would be considered usual and normal for a school of our size in our region. Raven Springs LLC is included in the school's insurance policy and the cost is divided between the two for accounting purposes.

Operational Definitions:

- a. The School and Raven Springs LLC will have sufficient insurance to cover property, inventory, vehicles and interruption of school or business operations.
- b. A reliable 3rd party will assess our insurance coverage to determine its adequacy.

Data:

- a.

Category	Insurer	Coverage amount
General Liability	CharterSAFE JPA	\$5,000,000
Automobile Liability	CharterSAFE JPA	\$5,000,000
Excess Reinsurance	CharterSAFE JPA	\$50,000,000
Crime	CharterSAFE JPA	\$1,000,000
Property (<i>See attached exposure list</i>)	CharterSAFE JPA	\$44,546,250

- b. CharterSAFE provides group self-insurance and risk management services designed specifically for California's charter schools. In the beginning, individual charter schools were forced to buy overpriced and sometimes deficient insurance coverage. To remedy this situation, 63 schools came together in 2004 to form a Joint Powers Authority risk pool, ensuring the availability of affordable and superior coverage. [See attached CharterSAFE Memorandum of Coverage – the full document is available upon request](#)

CharterSAFE JPA has reviewed this coverage and indicated that they appear adequate for our school. They annually review insurance coverages obtained by >100 school districts inside California and ~500 charter schools outside of California and review claims trends and payouts to identify what coverages and limits are appropriate for our members. They usually market the coverage to many carriers to do the due diligence on behalf of the members. [See attached Evidence of Coverage](#)

B3.2 The School Director will not allow unnecessary exposure to liability or lack of insurance protection from claims of liability.

Interpretation:

“Unnecessary exposure to liability” refers to insurable risks that could have been prevented by knowledge of and adherence to labor laws and personnel regulations, safety procedures for staff and students, and all policies and procedures of the School.

Adequate liability insurance reasonably protects the School’s assets in the case of a legal judgment against the School.

Operational Definitions:

- a. The School has written policies regarding harassment, equal opportunity, progressive discipline, and safety.
- b. Insurance coverage for school liability insurance and Directors and Officers liability is deemed sufficient by School’s insurance broker CharterSAFE.

Data:

- a. Policies: The School’s Employee Handbook details our policies for harassment, equal opportunity and progressive discipline. Employment policies will be updated and reviewed by the School’s attorney – Young, Minney and Corr. They will be presented to the board in January.

The Safety Manual details all of the aspects of the School’s safety program. The Safety Manual was updated in September 2022 and reviewed by a safety consultant, Chris Espedal – Nevada County Superintendent of School’s Safety Coordinator. In addition, we have added a procedure for Wildfire Shelter in Place and Evacuation as reviewed by Fire Chief Clayton Thomas from Penn Valley Fire along with practicing a campus evacuation drill. We have also purchased, implemented and practiced with a new Emergency Software, Catapult, allowing us the ability to easily communicate with staff and account for children. As of the 2023/24 school year we have added the Nevada County Sheriff contact to Catapult so they will be notified if an emergency occurs through the system as well as 911.

Insurance: The School carries the specified liability coverage and was deemed customary and reasonable by the School’s insurance broker. The board may also wish to see *the attached Evidence of Coverage*.

- b.

Category	Insurer	Coverage amount
Directors & Officers, Employment Practices, & Fiduciary Liability	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence
General Liability - Employment Practices	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence
Employee Benefits Liability	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence
Educators Legal Liability	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence

Childhood Sexual Assault Liability	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence
Law Enforcement Activities Liability	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence
Excess Reinsurance for everything listed above	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$50,000,000/Occurrence
Student Accident & Volunteer Accident	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$50,000/Injury
Pollution Liability & 1st Party Remediation	See Attached CharterSAFE JPA MOU for full explanation of coverage	\$1,000,000/Occurrence
Terrorism	See attached CharterSAFE JPA MOU for full explanation of coverage	\$5,000,000/Occurrence
Cyber Liability	See attached CharterSAFE JPA MOU for full explanation of coverage	\$1,000,000/Occurrence
Deadly Weapons Protection	See attached CharterSAFE JPA MOU for full explanation of coverage	\$500,000/Event

B3.3 The School Director shall not allow inadequate security of premises and property.

Interpretation:

We will have procedures for security of cash handling, payables, payroll, fixed assets, and our building security. In addition, we will have no material losses due to inadequate security.

Operational Definitions:

- a. Documented procedures will be reviewed by management and outside experts (auditors) on a periodic and as-needed basis.
- b. We will keep written material concerning any breaches of security and will notify outside auditors of changes to be made.
- c. Any losses will be documented. Losses greater than \$1,000 are considered material.

Data:

- a. Summary of procedures (detail available for inspection)

Type	Documentation exists?	Expert Review?	Log kept? Y/N
Cash handling	Yes	11/2023 Auditors	Yes Accounting Policies and Procedure
Payables	Yes	11/2023 Auditors	Yes Purchasing procedures
Payroll	Y (outside service)	11/2023 Auditors	Yes
Fixed assets	Yes	11/2023 Auditors & Board Member	Yes Fixed Asset Policies and Procedures
Building Security	Y (security report at Facilities Mtg.)	11/2023 Facilities Team Residents on Property	Monthly report

- b. In this reporting period, there were no “breaches of security” and therefore no reason to notify our auditors.
- c. No losses above \$1,000 to report in this reporting period.

B3.4 The SD will not allow data, intellectual property, or files to be unprotected from loss, theft or significant damage.

Interpretation:

Sensitive school information is given adequate protection.

Operational Definitions:

- a. Paper records will be kept in locked files.
- b. Electronic records will be regularly backed-up.
- c. Access to sensitive school information will be determined and restricted by job description.
- d. There will be no reports of failure to protect data.
- e. Precautions will be in place to protect key intellectual property if such intellectual property exists.

Data:

- a. **FYI** - Sensitive printed information including employee and student records and other data are kept in locked filing cabinets. We are in the process of scanning personnel files so they are stored electronically, in addition to printed in a locked cabinet & office.
- b. Computer data is stored in the google share drive that is backed up daily and stored in the cloud. We have a server hard drive that we no longer store data on, it is now in place for printers and hardware needed to be stored on the network only.
- c. Access to sensitive school information is determined and restricted by job description. Only Human Resources/Credentialed Staff have access to confidential employee records/student records.
- d. There have been no reported instances of employee files being left unprotected.
- e. We have no intellectual property at this time, but if and when we do, we will have it copyrighted.

B3.5 The School Director shall not allow improper usage of staff and students' personal information.

Interpretation:

No staff, student, or parent should ever worry that their personal information is collected unnecessarily or is used improperly. This is an integral part of maintaining a trusting relationship with our stakeholders.

Operational Definitions:

- a. The School has in place clear guidelines for what information we collect from students, parents and staff, who has access to the information, and proper usage of the information.
- b. No parent or staff member will submit a valid complaint regarding the use of their personal information.
- c. All complaints (valid or not) and any infractions of this policy will be investigated and reported to the board.

Data:

- a. Our Personnel Policies and School Policies (available upon request) define the limits for collecting and using personal information.
- b. No parent or staff member submitted a valid complaint regarding the use of their personal information
- c. None to report.

B3. 6 The School Director shall not allow uncontrolled purchasing or purchasing subject to conflicts of interest.

Interpretation:

School assets are protected via a complete set of purchasing controls for all aspects of purchasing.

Operational Definitions:

- a. The School will have [purchasing policies](#) in place that define our procedures and controls.
- b. The auditor's notes or management letter included in the annual independent auditor's report will contain no significant criticism regarding receipt, processing or disbursement of funds.
- c. No material violations should occur. Material violations are those that, according to existing procedure, require an employee to be placed on probation or terminated due to the violation, or are included in the annual audit report.

Data:

- a. The School's [Purchasing Policies](#) and [Accounting Policies & Procedures](#) limit the purchase of supplies and capital items according to an employee's position and address conflicts of interest and other possible improprieties. These policies are available for inspection upon request. They have been reviewed and revised as of November 2023 and will be approved in January 2024.
- b. The 2022/23 audit by Christy White & Associates is currently in progress. This is not due until December 15th, but we plan to have a full report by the end of November.
- c. The Audit for FY 22/23 will be presented in December and thus far has no exceptions.

B3.7 The School Director shall not allow lack of due diligence in contracts.

Interpretation / Operational Definitions:

Prudent investigation and evaluation will determine risk to the school assets when entering into contracts. This investigation and evaluation may include management team, legal counsel, industry experts, school consultants and others as necessary.

In addition, “due diligence in contracts” requires that the School Director and other management staff will not sign any long-term contracts over \$50,000 without review by the school’s board and legal counsel providing input.

Data: Evidence of due diligence investigating risk to school assets is presented on a per contract or acquisition basis. No contracts over \$50,000 have been entered into since 21/22, but collectively the construction documents and various facilities repairs and upgrades have been signed totaling more than \$50,000.

B3.8 The School Director shall not allow damage to the School's public image.**Interpretation:**

The school will maintain its position as a trusted educational agency for the county. Evidence of this trust will be maintenance of our student base. Also, because negative publicity could lead to decreased trust, there should be an absence of negative publicity in local media or other public arenas.

Operational Definitions:

- a. Our number of students will be within 5 students (+-) from the same time last year.
- b. Our total number of lottery applications for the year will be within 10 students +- as it was at the same time last year.
- c. In the past 12 months, there will be no valid negative stories about our school in local news media outlets.

Data:

- a. Enrollment

	9/15/18	9/15/19	9/15/20	9/15/21	9/15/22	9/15/23
# of Students	441	453	424	421	433	461

- b. Lottery Applications

12 months ending:	4/30/18	4/30/19	4/30/20	10/22/21	10/22/22	10/22/23
Application count	244	160	140	349	376	382

- c. News Stories - A listing of stories is below.

12 months ending:	10/19/23
# Social Media Posts	100++
# Negative Posts	0
# of news stories found	4

Social Media

Facebook - We have a private NCSA group with 814 members, a public NCSA page with 1.1K followers, and an NCSA Alumni page with 227 followers each page has 100's of posts per year. I don't have any negative posts on any of the pages to report. Our Instagram has 427 followers

We have 42 reviews on our NCSA page, 0 negative



School Director's Monitoring Report
1st Interim Budget Revision FY 2024

Executive Limitations Policy: B-1 Financial Conditions and Activities

Board of Directors Meeting: **November 16, 2023**

Unless indicated otherwise, all data in this report is for the budget interim ending **October 2023**.

I certify that the information contained in this report is accurate.

I report overall compliance with this policy.

B1: Financial Condition and Activities

With respect to the actual, ongoing financial conditions and activities, the School Director shall not cause, or allow the development of fiscal jeopardy or material deviation from budgeted expenditures or net surplus.

Interpretation:

I interpret this policy to mean the School Director is responsible for ensuring the implementation of the Board-approved budget and ensuring sufficient internal control and risk management for financial matters. In addition, the SD is responsible to address unforeseen events resulting in any significant deviations from budgeted expenditures, or requiring use of reserves to cover shortfalls, as well as those that disrupt educational services or operations. The SD must take all reasonable precautions to prevent and/or mitigate financial risks (fiscal jeopardy) that result from human error, fraud, or external economic conditions that bear upon the Authority. Further, all of Nevada City School of the Arts and Raven Springs LLC's activities and costs must be demonstrably related to accomplishing the Board's Ends. Compliance with this overall policy will be demonstrated by compliance with the following sub-policies.

Operational Definition:

Specifically, I interpret fiscal jeopardy as:

- a) NCSA deviating from a projected surplus unless approved by the board.
- b) Raven Springs deviating from annual net surplus of \$250,000 to support NCSA
- c) Enrollment falling below 420 students.

Data:

a) NCSA Surplus/(Deficit)

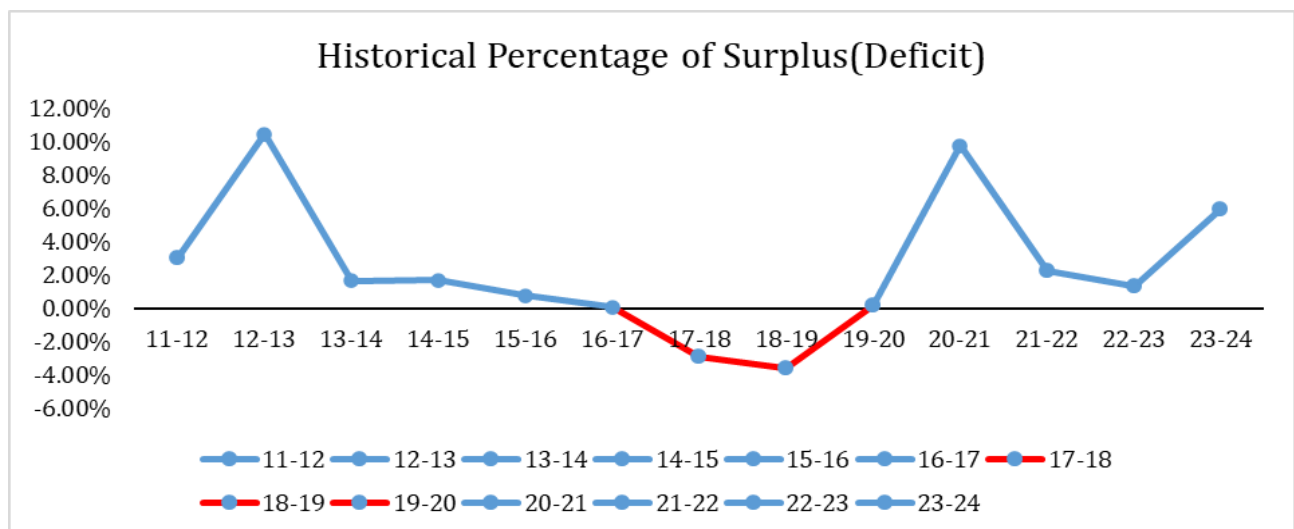
Budgeted Revenue & Expense projections are adopted annually and updated at each budget revision in November and February. The table below shows the projected surplus/ (deficit) for the current fiscal year, budget revision cycle for NCSA and Raven Springs LLC.

b) Raven Springs Surplus/(Deficit)

We plan to utilize Raven Springs' surplus every year to support NCSA's short fall from the facilities funding and to build a reserve for needed capital improvements over the next 7 years.

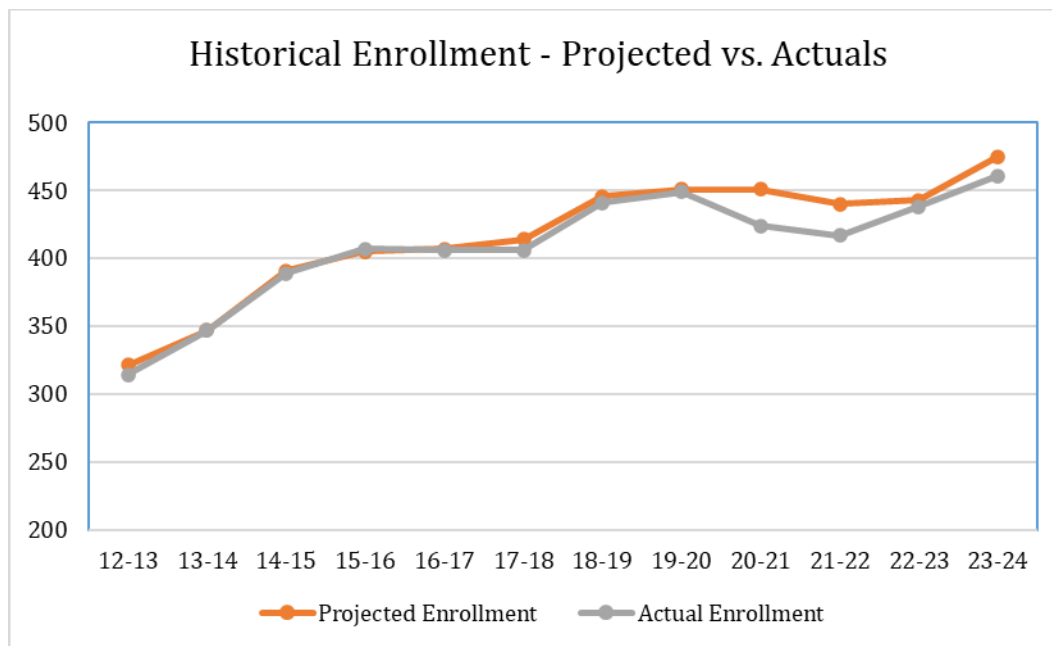
2023-24 Surplus/(Deficit)				
NEVADA CITY SCHOOL OF THE ARTS			RAVEN SPRINGS LLC	
Projected Rev/Exp	1st Interim Budget	% of Total Expenses	Projected Rev/Exp	% of Total Expenses
Revenue	\$ 9,134,779.00		\$ 966,780.00	
Wages & Benefits Expenses	\$ 5,511,418.00	62%	\$ -	
Supplies Expenses	\$ 644,734.00	7%	\$ 19,259.00	4%
Services Expenses	\$ 2,676,749.00	30%	\$ 705,645.00	134%
NCSA Dividend	\$ 200,000.00		\$ (200,000.00)	-38%
Operating Surplus (Deficit)	\$ 501,878.00	6%	\$ 41,876.00	6%

The graph below shows our surplus/deficit history since 2012 and our current year's projected surplus for NCSA.



FYI – We have a healthy surplus projected for this school year, but this is mainly due to receiving \$862,847 in ERC credits. However, with a \$501,878 surplus this shows that we are using some of this additional tax credit to supplement our expenses projected for this school year.

c) Enrollment



I report compliance with this policy B1

B1.1 - The School Director shall not allow liquidity, or the ability to meet cash needs in a timely and efficient fashion, to be insufficient.

Interpretation:

This policy refers to liquidity, which is our ability to access cash or other funds necessary to meet immediate obligations.

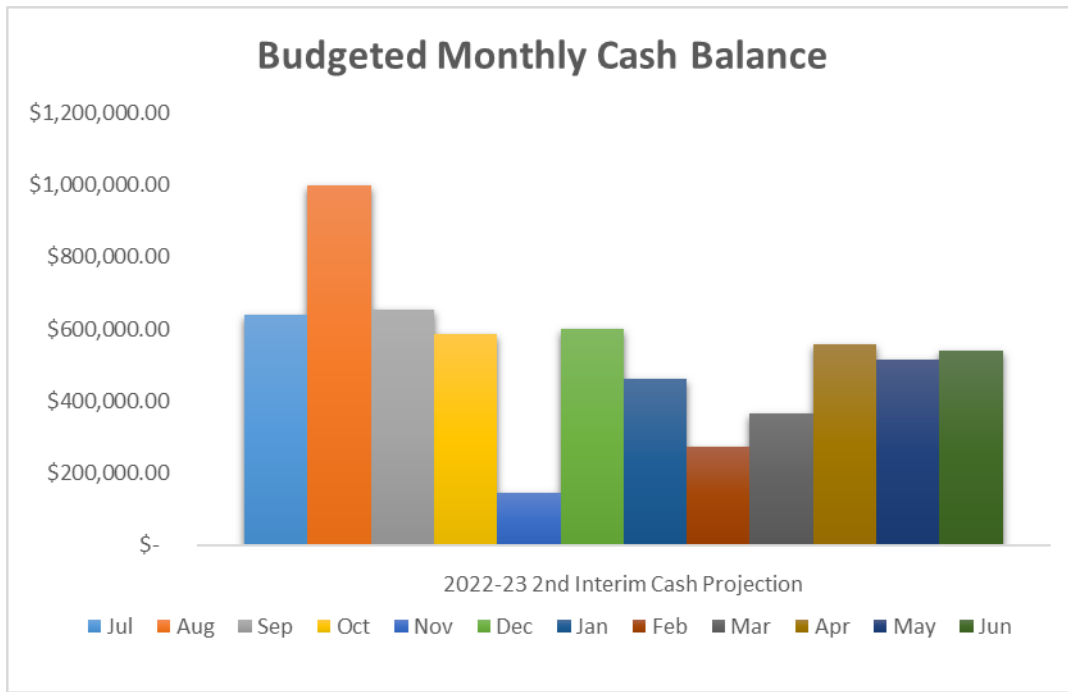
Operational Definition:

- a) The monthly actual cash balance will always be above \$10,000.00. The School Director will initial weekly cash flow summaries to verify monthly cash balance will stay above \$10,000.00.
- b) The monthly **projected** cash balances will remain above \$10,000.00 for Raven Springs & NCSA.

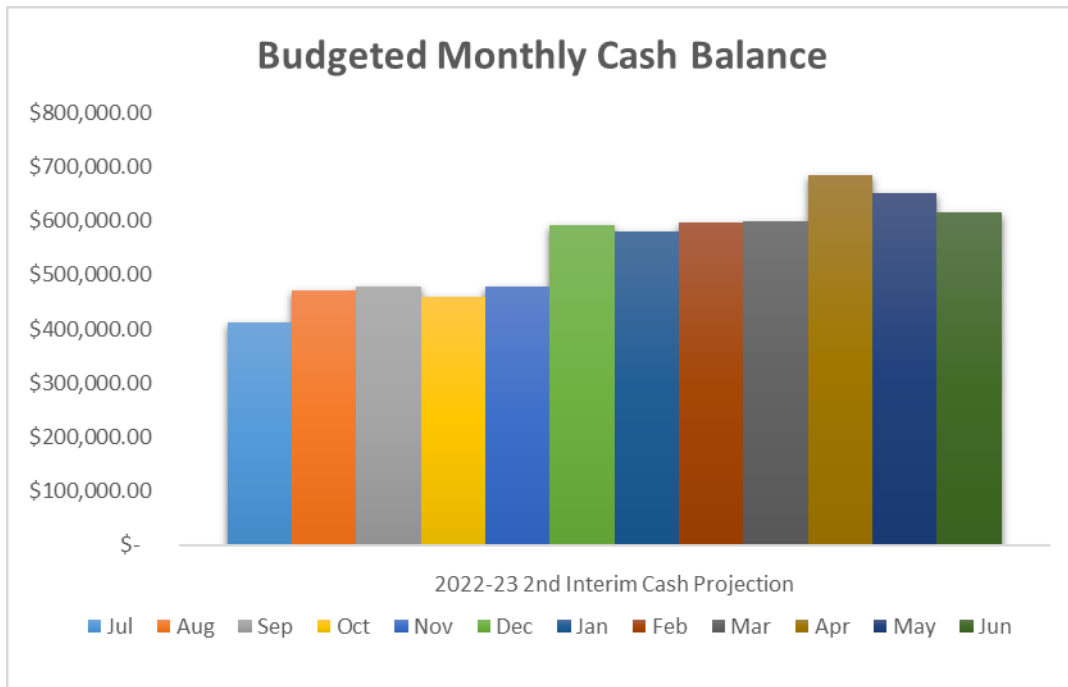
Data:

- a) An example of cash flow summaries which we use to monitor cash flow weekly is available upon request.
- b) See graph below for monthly actual and projected balances.

NCSA CASH BALANCES



RAVEN SPRINGS LLC CASH BALANCES



I report compliance with this policy B1.1

B1.2 - The School Director shall not fail to maintain an unrestricted reserve fund within the range of 3-7% of the general fund budget.

Interpretation:

The purpose of this policy is to set aside money in our undesignated fund balance to build a reserve fund for NCSA.

Operational Definition:

- a) Components of the ending fund balance include undesignated funds to be at least 3%, or at most 7%, of budgeted expenditures.

Data:

- a) See components of ending fund balance table below:

COMPONENTS OF ENDING FUND BALANCE

Required reserve - 5% of expenditures	5.0%	\$441,645
Designated - Special Ed - 2% of expenditures	2.0%	\$176,658
Designated - JPA contingency reserve	0.2%	\$13,786
Designated - Supplemental PY Fund Balance Car	0.3%	\$24,794
Designated - ELOP Program Fund Balance	0.0%	\$0
Designated - ESSER III Fund Balance	0.0%	\$0
Designated - Title II Professional Development	0.1%	\$11,691
Designated - Restricted Lottery Fund Balance	0.6%	\$48,635
Designated - Educator Effectiveness Fund Balance	1.2%	\$106,717
Designated - Art & Music Grant Funding	0.1%	\$10,000
Designated - Learning Recovery Grant	0.0%	\$0
Designated - KIT Training Grant	0.0%	\$4,011
Designated - KIT Infrastructure Grant	0.0%	\$0
Designated - Classified Professional Development	0.0%	\$0
Designated - Jog-a-Thon reserved funding	0.3%	\$26,204
Designated - Facilities Reserve - 5% of expenditures	5.0%	\$441,645
Investment in Raven Springs LLC	39.0%	\$3,442,286
Undesignated/General Fund Balance	9.0%	<u>\$795,926</u>
Ending Fund Balance		<u>\$5,543,998</u>

FYI - This is the first year that we are starting this policy. The final annual actuals from 2023-24 will determine how much reserve is actually set aside for a rainy day or undesignated fund balance. Currently we are projecting a 9% undesignated fund balance which is currently over the 7%, but we know will be used to offset any deficits.

I report compliance with policy B1.2

B1.3 - The School Director shall not allow solvency (the relationship of debt to equity) to be insufficient.

Interpretation:

I interpret this policy to mean that the School Director is responsible for preventing unplanned negative deviations from revenue/expenses in the annual budget, as submitted to and accepted by the Board of Directors. We consider the “debt to equity” ratio when determining the school's solvency. The primary data is the consolidated balance sheet including both NCSA & Raven Springs LLC.

Operational Definition

- a) Debt to Equity ratio can be no higher than a 2.0.

Data:

- a) Debt to Projected Equity Ratio = Total Long-Term Liabilities / Total Projected Equity at Year End

$$(\text{Debt} + \text{Liabilities}) \$2,072,017 / \$2,809,356 (\text{Equity}) = 0.738$$

Tri-Counties has placed no covenants on their loan for debt to equity because the value of the property and the buildings are more than what we owe.

I report compliance with policy B1.3

B1.4 - The School Director shall not allow a default on any loan terms that are part of the School's financial obligations.

Interpretation:

I interpret this policy to mean that the School Director is responsible for ensuring that NCSA and Raven Springs, LLC will not be out of compliance with any loan covenants.

Operational Definition:

- a) Raven Springs, LLC must pay its mortgage and loan payments every month as listed in the loan covenants. Current covenants with this loan state that we shall maintain a 1.2:1.0 ratio of debt service and will only be reported annually using prior year actuals.

Data:

- a) Debt Service is defined as "Net operating income divided by the required annual debt payment on the indebtedness. Net operating income is defined as the net income remaining after subtracting all expenses, except for depreciation and amortization expense and interest expense from the property's gross annual expenses."

$$\begin{aligned} &\text{Surplus (Deficit)} \\ &+ \text{Depreciation} \\ &+ \text{Interest} \\ &= \text{Net Income (Loss)} / \text{Debt Payment} \end{aligned}$$

2022/23 Actual Debt Service Ratio		2023/24 Projected Debt Service Ratio	
	2022/23		2023/24
Net Surplus/(Deficit)	\$ (142,377.00)	Net Surplus/(Deficit)	\$ (328,346.00)
Annual Depreciation	\$ 370,222.00	Annual Depreciation	\$ 370,222.00
Interest Expense	\$ 116,905.00	Interest Expense	\$ 100,200.00
Final Net Income/(Loss)	\$ 344,750.00	Final Net Income/(Loss)	\$ 142,076.00
Annual Debt Payment	\$ 172,383.00	Annual Debt Payment	\$ 172,383.00
Total Debt Service	\$ 172,383.00	Total Debt Service	\$ 172,383.00
Debt Service Ratio	2.000	Debt Service Ratio	0.824

I report compliance with policy B1.4.

FYI – We are in compliance with this policy for the final 2022-23 actuals, but we are projecting to be out of compliance for the 2023-24 school year with an .824 debit service ratio. We will continue to monitor this throughout the year. We do build in a certain amount of cushion in the budget, so we hope to have this policy back in compliance by the end of the school year.

B1.5 - The School Director shall not allow late payments of contracts, payroll, loans or other financial obligations.

Interpretation:

I interpret this policy to mean that the School Director shall ensure, through direct or indirect action, timely payment of all of the School's financial obligations. I interpret "payroll" as payments to and for employees, income tax, withholding tax, and all payments related to employee benefits. I understand "loans or other financial obligations" to mean all obligations other than payroll and payroll taxes, including vendor payments and loan payments. I interpret "timely" to mean within the payment terms identified by the entity owed, or as required by statute, if applicable. I also understand "timely" to include the understanding that invoices may be misplaced or lost in transit from time to time. In such instances, we will remit payment immediately upon notice from the vendor and upon verification of the amount owed.

Operational Definition:

- a) We will always pay payroll on time
- b) We will not receive any past due notices from vendors
- c) All financial obligations, including loans, will be kept current.

Data:

- a) All paychecks are printed and distributed on time, per State labor laws. All direct deposits have been timely.
- b) Any past-due notices received from vendors during the quarter were reviewed on a timely basis and resolved through immediate payment, or by demonstrating to the vendor that the payment was on time. We have not had any late payments to vendors this school year.
- c) All financial obligations, including payments on outstanding loans.

I report compliance with Policy B1.5.

B1.6 - The School Director shall not incur debt other than trade payables or other reasonable and customary liabilities incurred in the ordinary course of doing business.

Interpretation:

I interpret this policy to mean that the School Director may not incur new debts other than the normal operational debt such as accounts payable, accrued payroll expenses, or common lines of credit.

Operational Definition:

- a) All debts will appear on our balance sheet, and compliance achieved if no new debts are recorded since the previous report. For any new debts recorded, we will obtain appropriate Board approval in advance.

Data:

- a) Summary of Outstanding Debt for NCSA & Raven Springs, LLC:

Vendor	Board Approval Date	Original Loan Balance	Outstanding Loan Balance	Notes
RAVEN SPRINGS LLC				
Tri Counties Land Loan	2021	\$ 1,643,424.34	\$ 2,058,438.95	\$14.4k due per month, including principal & interest. Loan to mature in October 2031
Tri Counties Construction Loan	2021	\$ 536,939.90	\$ -	Used up for Solar project and moved to above loan payments
NEVADA CITY SCHOOL OF THE ARTS				
Tri Counties Business Line of Credit	2021	\$ 400,000.00	\$ -	We will only utilize this line of credit for necessary Payroll coverage or vendor payments

We refinanced our Mortgage loan, Construction loan and received an additional construction loan through Raven Springs LLC and consolidated it into one loan. The additional construction loan was utilized for the solar project and some extra construction projects completed during 2021-22 school year and this last summer. All money has been used for construction and solar and we are now working to pay down the debt of the one loan.

I report compliance with Policy B1.6

B1.7 - The School Director shall not allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.

Interpretation:

I interpret this policy to mean that the School Director is responsible for ensuring that all “government ordered” payments are made accurately and on time.

Operational Definition:

Our “government ordered” payments consist primarily of:

- a) Use tax
- b) Payroll tax
- c) STRS Deductions
- d) Property tax.
- e) We also pay several licensing fees, permits and subscriptions on an annual basis in the ordinary course of business.

Data:

- a) **Use Tax** - Estimated accrued use tax is paid annually and reconciled quarterly for accuracy. These payments are initiated online by our accountant and automatically transferred from our operating bank account to the California State Board of Equalization (BOE).
- b) **Payroll Tax** – Examples of our quarterly tax payments are available upon request.
- c) **State Teacher Retirement System (STRS)** deductions are calculated through payroll, but processed in the business office on the 5th of every month and submitted the County Office of Ed. **State & Federal** – We are exempt from paying income tax.
- d) **Property Tax** - We have property tax payments due twice a year in November and February. Half of our property tax payment was paid this October.
- e) **Licensing Fees** - Examples include CSDC, SSC, CDS Consulting, iReady, State water board, County Water Board, Elevator Technologies, etc.

Quarterly Tax Description	Amount Paid	Date Paid
CA State Unemployment	\$5,002.14	October 26, 2023
CA State Disability	\$11,004.70	October 26, 2023
STRS Deductions	\$38,343.45	Monthly
Property Taxes – Raven Springs	\$31,688.94	October 31, 2023

I report compliance with policy B1.7

B1.8 - The School Director shall not use restricted funds for any purpose other than that required by the restriction.

Interpretation:

Restricted funds refer to monies designated for particular use, including ongoing reserve funds approved by the Board, restricted state and federal funds, or an outside entity such as a bank with whom we hold a loan.

Operational Definition:

- a) Restricted funds are designated on our annual budget projection and interim reports. These restricted funds are reported at the end of every school year with either a zero balance or a final net position of restricted funds to carryover for spending in the next school year.

Data:

- a) The School's budget summary will include the following restricted funds:

NCSA STATE & FEDERAL RESTRICTED FUNDS			
Resource Name	Resource #	Budgeted Amount	Description
Supplemental - LCAP Funding	0010	\$ 375,273.00	Directed for targeted students
Lottery - Unrestricted	1100	\$ 82,546.03	Expenses supporting students' education
Education Protection Act	1400	\$ 1,339,630.00	Certificated Teacher wages & benefits
Expanded Learning Opportunity	2600	\$ 277,904.84	Expanded learning after school
Title I Part A - Federal	3010	\$ 73,399.00	Academic student support
Title II Part A - Federal	4035	\$ 11,160.00	Professional development for teachers
Title IV Part A - Federal	4127	\$ 10,000.00	Student support funds for Title programs
REAP/SRSA Title - Federal	4610	\$ 40,324.00	Student support funds for Title programs
Special Education - Federal	3310	\$ 71,997.00	Special education services through the JPA
NSLP Child Nutrition Fed/State	5310	\$ 312,100.00	Child Nutrition program expenses
Supply Chain Assistance Funds	5466	\$ 14,851.91	Fresh food or non processed food
Local Food For Schools	5467	\$ 7,558.26	Fresh local food purchases
SB740 Facilities Grant	6030	\$ 421,257.25	Facilities and construction expenses
Lottery - Restricted	6300	\$ 41,410.80	Instructional Materials (Curriculum)
Special Education - State	6500	\$ 357,446.00	Special education services through the JPA
Prop 28 Art & Music Grant	6762	\$ 63,763.00	Art & music salaries or curriculum
Kitchen Infrastructure Grant	7032	\$ 152,405.38	Kitchen equipment
School Food Best Practices	7033	\$ 58,323.66	Kitchen equipment & fresh food purchases
Learning Recovery Grant	7435	\$ 230,502.94	Learning Recovery for students
Mental Health Funding	3327/6546	\$ 36,181.00	Counselor wages

We have separated these amounts from our cash balances by using classes/departments in QuickBooks to reflect resources from the Federal & State funding as restricted funds. We carry-over any balances at year-end and make sure that we are compliant with reporting expenditures and spending what we are required

I report compliance with Policy B1.8.

B1.9 - The School Director shall not allow financial record keeping systems to be inadequate or out of conformity with GAAP, or other applicable guidelines.

Interpretation:

NCSA and Raven Springs' financial records will comply with Generally Accepted Accounting Principles (GAAP) and internal control (cash handling, fund handling, and financial management) standards. This adherence will be verified by an annual external audit or review of NCSA and Raven Springs financial policies, processes and procedures for compliance and appropriateness by an independent accounting firm, as mandated and approved by the Board of Directors.

Operational Definition:

- a) Compliance is met if the management letter issued following the annual audit indicates no discrepancies with GAAP or any significant findings that require corrective action.

Data

- a) Financial management, cash handling, and accounting policies and procedures are described in detail in NCSA's and Raven Springs' Accounting Policies & Procedures Manual, which is updated annually by the business office and reviewed by the auditors and School Director.

Christy White & Associates, an independent accounting firm, is in the process of completing a full audit of the NCSA & Raven Springs 2022-23 financial statements. So far, there are no major findings or corrective actions that have been noted. We will have a final report to present the board December 14, 2023. We are not aware of any discrepancies from GAAP at this time.

I report compliance with Policy B1.9

B1.10 - The School Director shall not fail to regularly and timely a) disclose & educate the board on the current budget, including providing regular and timely budget to actual reports. b) provide the board with actual financials as compared to previously budgeted amounts for any concluded fiscal year.

Interpretation:

I will provide the board with monthly Budget vs. Actual reports to show what we have spent, compared to what we budgeted. Any deviations from actual to budget will be addressed in the next budget revision cycle or approved separately, if needed. Every year the board will be provided with a year-end report showing actual revenues and expenses.

Operational Definition:

- a) Compliance is met by providing the board with monthly budget vs. actual reports.
- b) Compliance is met by providing the board with unaudited actuals by the deadline set by the State of September 15th of the previous school year.

Data

- a) [Budget vs. Actual reports](#) are provided routinely at finance committee meetings and shared as the report to the board from the Finance Committee. The reports include noteworthy disclosures related to the status of the current year's budget.
- b) An [unaudited comparison](#) of prior year budgeted to actual amounts were provided in September.

I report compliance with Policy B1.10.

Holly Pettitt, School Director

RAVEN SPRINGS, LLC
2023-24 1st Interim Budget
Statements of Revenues, Expenditures and Changes in Equity

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 1st Interim Budget	Change From Prior Budget
REVENUES						
All Other Local Revenue 8600-8899	831,923	840,430	875,412	964,452	966,780	2,328
Other Revenues/Income 8900-8999	<u>4,097</u>	<u>(796)</u>	<u>158</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$ 836,020	\$ 839,634	\$ 875,570	\$ 964,452	\$ 966,780	\$ 2,328
EXPENDITURES						
Classified salaries and wages	0	0	0	0	0	0
Health benefits and statutory employer costs	0	0	0	0	0	0
Supplies	7,571	12,677	27,597	14,700	19,259	4,559
Services	417,336	579,783	471,535	503,317	573,756	70,439
Property Taxes/Debt Service	<u>105,075</u>	<u>133,759</u>	<u>148,594</u>	<u>134,189</u>	<u>131,889</u>	<u>(2,300)</u>
TOTAL OPERATING EXPENDITURES	\$ 529,982	\$ 726,220	\$ 647,725	\$ 652,206	\$ 724,904	\$ 72,698
Xfter Surplus to NCSA	309,589	0	0	200,000	200,000	0
OPERATING REVENUES LESS EXPENDITURES	(<u>\$3,552</u>)	<u>\$113,414</u>	<u>\$ 227,845</u>	<u>\$ 112,246</u>	<u>\$ 41,876</u>	<u>\$ (185,968)</u>
DEPRECIATION EXPENSE	\$326,908	\$330,584	\$370,222	\$327,328	\$370,222	\$42,894
OTHER SOURCES - In Kind Contribution Revenue	<u>\$0</u>	<u>\$16,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NET CHANGE IN FUND BALANCE	(<u>\$330,460</u>)	(<u>\$201,170</u>)	<u>\$ (142,377)</u>	<u>\$ (215,082)</u>	<u>\$ (328,346)</u>	<u>\$ (228,862)</u>
COMPONENTS OF ENDING FUND BALANCE						
Required reserve - 5% of expenditures	26,499	36,306	31,864	32,610	36,245	3,635
Designated - Construction Projects 7% of Expenditures	0	0	0	0	50,743	50,743
Undesignated Fund Balance	<u>3,085,328</u>	<u>2,858,461</u>	<u>2,558,343</u>	<u>2,659,709</u>	<u>2,352,146</u>	<u>(307,563)</u>
Ending Fund Balance	<u>\$3,111,827</u>	<u>\$2,894,766</u>	<u>\$2,590,207</u>	<u>\$2,692,320</u>	<u>\$2,439,135</u>	<u>(\$253,185)</u>
FUND BALANCE, BEGINNING OF YEAR	\$0	\$3,111,827	\$2,909,857	\$2,910,657	\$2,767,480	(\$143,177)
In-Kind Contribution from NCSA (Assets)	\$ 3,442,286	\$0	\$0	\$0	\$0	\$0
Net change (from above)	<u>(<u>\$330,460</u>)</u>	<u>(<u>\$201,170</u>)</u>	<u>\$ (142,377)</u>	<u>\$ (215,082)</u>	<u>\$ (328,346)</u>	<u>\$ (113,264)</u>
FUND BALANCE, END OF YEAR	<u>\$3,111,827</u>	<u>\$2,910,657</u>	<u>\$2,767,480</u>	<u>\$2,695,576</u>	<u>\$2,439,135</u>	<u>(\$256,441)</u>

Comparison to Prior Budgets

	Total Budget	Prior Budget	Change from Prior Budget
Revenues			
Rental & Lease Revenue	966,780	964,452	\$ 2,328
Interest & Other Local Revenue (CC rebates)	0	-	\$ -
Construction Loan Transfer	0	-	\$ -
Total Revenues	966,780	964,452	2,328
Expenditures			
Facilities Supplies			
Maintenance Supplies	19,159	14,600	4,559
Equipment/Furniture Supplies	0	0	0
Tech supplies - Office	100	100	0
Total Books and Supplies	19,259	14,700	4,559
Services			
Payment to NCSA for Facilities Services	175,785	175,785	(0)
General Liability/Auto/Property Insurance	126,439	57,000	69,439
Utilities & Internet/Phone	187,129	183,049	4,080
Rentals, Leases, Repairs	66,095	66,095	0
Other Services & Operating Expenses	18,308	21,388	(3,080)
Property Taxes	31,689	31,689	(0)
Debt Service - Interest (long-term Loan)	100,200	102,500	(2,300)
Total Services	705,645	637,506	68,139
Capital Expenditures			
Transfer to NCSA Surplus	200,000	200,000	0
Total Expenditures	200,000	200,000	0
Total Expenditures	924,904	852,206	72,698
Net FY Operating Surplus (Deficit)	41,876	112,246	(70,370)
Accumulated Depreciation			
Depreciation expenses for capitalized items	370,222	327,328	42,894
Total Depreciation Expense	370,222	327,328	42,894
Net Total Operating Surplus (Deficit) W/ D	(328,346)	(215,082)	(113,264)

RAVEN SPRINGS, LLC
2023-24 1st Interim Budget
Statements of Revenues, Expenditures and Changes in Equity

RAVEN SPRINGS, LLC
Multi Year Budget Projections- Five Years Ended June 30, 2026

	Unaudited Actuals		Current Year 1		Year 2		Year 3		Year 4
	2022-23		2023-24		2023-24		2024-25		2025-26
Revenue									
Leases & Rental Revenue	875,412		966,780	3%	995,784	3%	1,025,657	3%	1,056,427
Interest & Other Local Revenue (prop tax & misc)	158		-	\$ -	-	\$ -	-	\$ -	-
Local - Other (Construction Loan)	-		-	\$ -	-	\$ -	-	\$ -	-
Total Revenue	875,570		966,780		995,784		1,025,657		1,056,427
Program Costs									
Supplies	27,597		19,259	2.0%	19,644	2.0%	20,037	2.0%	20,438
Services	471,535		573,756	2.0%	545,231	2.0%	556,136	2.0%	567,259
Property Taxes	31,689		31,689	0.0%	31,689	0.0%	31,689	0.0%	31,689
Debt Service (Interest)	116,905		100,200		100,200		100,200		100,200
Total Program Costs	647,725		724,904		696,764		708,062		719,585
Total Expenses	647,725		724,904		\$ 696,764		708,062		\$ 719,585
Xfer Surplus to NCSA	\$0		\$200,000		\$ 250,000		\$ 250,000		\$ 250,000
Annual Operating Surplus (Deficit)	227,845		41,876		49,020		67,596		86,842
Depreciation for Land & Building Values Other Sources	\$ 370,222		\$370,222		\$ 370,222		\$ 370,222		\$ 370,222
FINAL Net Income/(Loss)	\$ (142,377)		(\$328,346)		(\$321,202)		(\$302,626)		(\$283,380)
Beginning Fund Balance	\$ 2,909,857		\$ 2,767,480		\$ 2,439,135		\$ 2,117,932		\$ 1,815,306
In-kind Contribution from NCSA	\$ -		\$ -		\$ -		\$ -		\$ -
Adjustments (PY Fund Balance Corrections)									
Annual operating surplus (deficit) from above	(142,377)		(328,346)		(321,202)		(302,626)		(283,380)
Debt Service Ratio	2.27		1.42		0.98		1.11		1.23
Ending Fund Balance	\$ 2,767,480		2,439,135		\$ 2,117,932		\$ 1,815,306		\$ 1,531,926
Components of Ending Fund Balance									
Cash	\$ 440,227		\$ 440,227		\$ 440,227		\$ 440,227		\$ 440,227
Prepaid Expenditures	\$ 4,629		\$ 4,629		\$ 10,579		\$ 10,579		\$ 10,579
Land	\$ 1,216,862		\$ 1,098,077		\$ 1,018,887		\$ 939,697		\$ 860,507
Buildings & Improvements	\$ 3,203,629		\$ 2,388,482		\$ 1,898,901		\$ 1,409,320		\$ 919,739
Equipment	\$ 23,173		\$ 7,990		\$ 1,868		\$ (4,254)		\$ -
Construction in Progress	\$ -		\$ -		\$ -		\$ -		\$ -
Liabilities	\$ (2,121,040)		\$ (2,221,240)		\$ (2,121,040)		\$ (2,020,840)		\$ (1,920,640)
Designated-Capital Projects	2.00%		2.00%		2.00%		2.00%		2.00%
Total Equity	\$ 2,767,480		\$ 1,718,165		\$ 1,249,423		\$ 774,729		\$ 310,413

RAVEN SPRINGS LLC
CASH FLOW REPORT 2023-24

Date that actuals are posted thru.... 10/31/23

PRIOR YEAR ESTIMATED ACTUALS Descriptions															Total Jul-Jun
2023-24 Current or Actuals 2023-24			Original Budget 2023-24												
			July	August	September	October	November	December	January	February	March	April	May	June	
Beginning Cash Balance			440,227	412,407	472,050	477,563	459,994	478,208	593,338	580,853	597,416	600,363	685,683	650,699	440,227
RECEIPTS															
Other Local Rev.	8600-8899	966,780	833,842	76,383	76,383	76,258	76,558	91,451	79,082	79,087	78,907	78,907	82,057	78,907	952,884
Sources	8931-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980-8999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE			833,842	76,383	76,383	76,258	76,558	91,451	79,082	79,087	78,907	78,907	82,057	78,907	952,884
DISBURSEMENTS															
Supplies	4000-4999	19,259	21,500	685	2,580	3,404	366	3,859	1,344	283	135	1,768	345	148	17,643
Services	5000-5999	605,445	463,481	42,668	54,830	38,583	72,868	20,417	41,037	56,032	32,247	63,857	43,328	40,287	620,579
Total Books, Supp			484,981	43,353	57,410	41,987	73,234	24,276	42,381	56,316	32,382	65,625	43,673	40,435	638,222
Depreciation Exp	6000-6999	370,222	327,328	0	0	0	0	0	0	0	0	0	0	0	370,222
Debt Service (Loan Interest)	7400-7499	100,200	84,000	8,240	8,489	8,465	8,450	8,708	8,405	8,660	8,637	8,036	8,871	8,563	102,349
Total 7000-7499			411,328	8,240	8,489	8,465	8,450	8,708	8,405	8,660	8,637	8,036	8,871	8,563	472,571
Unapplied Cash Bill Payment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7600-7629	200,000	250,000	0	0	0	0	0	0	0	0	0	0	200,000	200,000
TOTAL EXPENDITURES			1,146,309	51,593	65,900	50,452	81,684	32,984	50,786	64,976	41,019	73,661	52,544	48,998	1,310,793
NET OPERATING REVENUE			(312,467)	24,790	10,483	25,805	(5,126)	58,467	28,296	14,111	37,888	5,246	29,513	29,909	(357,908)
In-Kind Contribution Revenue	8805	0	0												0
In house Contribution Revenue	8980	0	0												0
			(312,467)	24,790	10,483	25,805	(5,126)	58,467	28,296	14,111	37,888	5,246	29,513	29,909	(357,908)
Adjust to reconcile Net Revenue to Net Cash Provided by operations:															0
Accounts Receivable	9200	0	0	(72,060)	72,332	(8,230)	(4,057)	(39,000)	88,688	(7,706)	(12,515)		58,108	(52,014)	77,885
Prepays Expenses	9330	10,579	10,579	0	0	0	0	0	0	0	0	0	0	(10,579)	(10,579)
Capital Assets - Accum Dep Land	9425	(79,190)	(79,190)	0	0	0	0	0	0	0	0	0	0	0	39,595
Capital Assets - Accum Dep Bldg	9435	(489,581)	(489,581)	0	0	0	0	0	0	0	0	0	0	0	285,928
Capital Assets - Accum Dep Equip	9445	(6,122)	(6,122)	0	0	0	0	0	0	0	0	0	0	0	5,061
Accounts Payable	9500	0	0	26,573	(17,172)	3,838	(2,191)	4,848	4,246	(12,790)	(2,709)	3,800	3,800	3,800	19,843
Accrued AP	9501	0	0	(997)	0	(10,000)	0								(10,997)
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments to reconcile			(564,314)	(46,484)	55,160	(14,392)	(6,247)	(34,152)	92,934	(20,496)	(15,224)	3,800	61,908	(58,793)	406,736
NET CASH AFTER OPERATING ACTIVITIES			(876,781)	(21,694)	65,643	11,413	(11,373)	24,315	121,229	(6,385)	22,664	9,046	91,421	(28,884)	48,827
Investing Activities															
Capital Assets: Land	9410	1,335,647	1,335,647	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Buildings	9430	3,396,558	3,396,558	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Equipment	9440	18,356	18,356	0	0	0	0	0	0	0	0	0	0	0	0
Construction in Progress	9450	402,083	402,083	0	0	0	0	0	0	0	0	0	0	0	0
NET CASH PROVIDED BY INVESTING ACTIVIES			5,152,644	0	0	0	0	0	0	0	0	0	0	0	0
Financing Activities															
Lease Deposits	9670	(15,060)	(15,060)	0	(125)	0	0	0	0	0	0	0	0	0	(125)
TCBK Loan - Land	9671	(141,348)	(141,348)	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Loan - Construction	9672	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Loan Refinance	9673	(2,151,907)	(2,151,907)	(6,125)	(5,876)	(5,900)	(6,196)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(72,898)
TCBK Solar Loan	9673	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kubota Parts Loan	9676	(5,193)	(5,193)	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
NET CASH PROVIDED BY FINANCING ACTIVIES			(2,313,507)	(6,125)	(6,001)	(5,900)	(6,196)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(73,023)
NET CASH INC/DEC			1,962,355	(27,820)	59,642	5,514	(17,570)	18,215	115,129	(12,485)	16,564	2,946	85,321	(34,984)	(24,195)
ENDING CASH BALANCE			2,402,583	412,407	472,050	477,563	459,994	478,208	593,338	580,853	597,416	600,363	685,683	650,699	416,032

RAVEN SPRINGS LLC

REVENUE DETAIL 2023-24 (Flows to Revenue Section of Cash Flow Report)

10/31/2023

CURRENT YEAR REVENUE 2023-24		Budget Revised 2023-24	Est/Orig Budget 2023-24													Total Jul-Jun	2023-24 Accruals	Cash & Accrual Total	Budget Variance s/b \$0
Descriptions				July	August	September	October	November	December	January	February	March	April	May	June				
REVENUE																			
Building 1 - Five Flavors & Herbs	8650-01	25,872	25,872	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	25,872	0	25,872	-
Building 9 - David Pratschner	8650-04	0	2,000	0												0	0	0	-
Building 5 - Geo Ship	8650-05	59,328	59,153	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	59,328	0	59,328	-
Building 6 - DS Welding	8650-06	45,831	44,496	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	45,831	0	45,831	-
Cell Tower Lease	8650-11	43,107	41,252	1,312	1,312	1,312	1,342	13,085	3,691	3,691	3,691	3,691	3,691	3,691	3,691	44,200	(1,094)	43,107	-
Building 12 - Caretaker Residence	8650-12	9,600	9,600	800	800	800	800	800	800	800	800	800	800	800	800	9,600	0	9,600	-
Building 9 - Suite B	8650-9B	9,750	4,853	0	0	0	0	0	0	0	0	0	0	0	0	0	9,750	9,750	-
Building 9 - Curious Forge	8650-9C	30,894	24,896	2,372	2,372	2,372	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	30,894	0	30,894	-
Building 9 - Cosmic Shark	8650-9S	4,320	7,178	360	360	360	360	360	360	360	360	360	360	360	360	4,320	0	4,320	-
Building 9 - Storage	8650-9T	4,210	1,895	455	455	330	330	330	330	330	330	330	330	330	330	4,210	0	4,210	-
Building 9 - Suite 225	8650-9W	569	6,000	190	190	189.5	189.5	189.5	189.5	189.5	190	190	190	190	190	2,274	(1,706)	569	-
Building 9 - High Bay	8650-9X	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Building 9 - Suite 214	8650-9Y	1,200	240	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0	1,200	-
Building 9 - JPA Offices	8650-JPA	12,600						3,150					3,150			6,300	6,300	12,600	-
Building 9 - Suite 215	8650-9Z	0	120													0	0	0	-
Building 9 - Gym	8650-GM	1,000	(908)						175	180						355	645	1,000	-
NCSOTA Lease	8650-NC	718,500	605,995	59,875	59,875	59,875	59,875	59,875	59,875	59,875	59,875	59,875	59,875	59,875	59,875	718,500	0	718,500	-
Other Local Rev.	8600-8899	966,780	833,842	76,383	76,383	76,258	76,558	91,451	79,082	79,087	78,907	78,907	82,057	78,907	78,907	952,884	13,896	966,780	-
Interest	9672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Proceeds from Sale of Land	8953	0	0	0	0	0									0	0	0	0	-
Sources	8931-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Contributions-Unrest.	8980	0	0													0	0	0	-
Contributions-Rest.	8990	0	0	0												0	0	0	-
Contributions	8980-8999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
TOTAL RECEIPTS		966,780	833,842	76,383	76,383	76,258	76,558	91,451	79,082	79,087	78,907	78,907	82,057	78,907	78,907	952,884	13,896	966,780	-

NEVADA CITY SCHOOL OF THE ARTS
2023-24 1st Interim Budget
Statements of Revenues, Expenditures and Changes in Fund Balance

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 1st Interim Budget	Change From Prior Budget
Enrollment	451.0	417.0	442.0	475.0	461.0	(14.00)
Attendance %	94.6%	92.0%	90.18%	94.00%	94.0%	0%
Average Daily Attendance (ADA)	426.68	383.92	389.66	446.50	433.34	(13.16)
Unduplicated Pupil Percentage (UPP)						
REVENUES						
Total State Aid Revenue 8000-8099	\$3,842,263	\$3,895,759	\$4,070,086	\$5,234,276	\$ 5,069,055	\$ (165,221)
Total Federal Revenue 8100-8299	\$546,670	\$1,415,545	\$1,045,497	\$429,781	\$ 1,317,541	\$887,760
Total Other State Revenue 8300-8599	\$1,310,535	\$1,218,847	\$2,538,683	\$1,473,562	\$ 2,137,003	\$663,441
All Other Local Revenue 8600-8899	\$203,783	\$513,271	\$643,787	\$604,057	\$ 611,181	\$7,124
Other Revenues/Income 8900-8999	<u>\$410,544</u>	<u>\$0</u>	<u>(\$1,818)</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$0</u>
TOTAL REVENUES	<u>\$6,313,795</u>	<u>\$7,043,422</u>	<u>\$8,296,235</u>	<u>\$7,941,677</u>	<u>\$ 9,334,779</u>	<u>\$1,393,103</u>
EXPENDITURES						
Certificated salaries	\$1,486,784	\$2,029,640	\$2,125,714	\$2,147,889	\$2,255,605	\$107,716
Classified salaries and wages	\$1,300,233	\$1,482,592	\$1,816,089	\$1,972,382	\$2,057,107	\$84,725
Health benefits and statutory employer costs	\$929,977	\$1,180,410	\$1,277,704	\$1,076,668	\$1,198,705	\$122,037
Books and supplies	\$334,271	\$472,328	\$579,987	\$332,550	\$644,734	\$312,184
Services	\$1,634,393	\$1,906,664	\$2,290,577	\$2,403,207	\$2,626,058	\$222,851
County oversight fees	<u>\$38,205</u>	<u>\$36,380</u>	<u>\$42,112</u>	<u>\$52,343</u>	<u>\$50,691</u>	<u>(\$1,652)</u>
TOTAL OPERATING EXPENDITURES	<u>\$5,723,861</u>	<u>\$7,108,013</u>	<u>\$8,132,184</u>	<u>\$7,985,039</u>	<u>\$8,832,901</u>	<u>\$847,862</u>
Average total expenditures per ADA						
2018-19 Capital Outlay & Project Expenses	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES LESS EXPENDITURES	<u>\$589,933</u>	<u>(\$64,591)</u>	<u>\$164,051</u>	<u>(\$43,362)</u>	<u>\$ 501,879</u>	<u>\$545,241</u>
DEPRECIATION EXPENSE	\$10,007	\$14,810	\$14,926	\$0	\$14,926	\$14,926
Audit Adjustments	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NET CHANGE IN FUND BALANCE	<u>\$579,926</u>	<u>(\$79,401)</u>	<u>\$149,125</u>	<u>(\$43,362)</u>	<u>\$486,953</u>	<u>\$530,315</u>
COMPONENTS OF ENDING FUND BALANCE						
Required reserve - 5% of expenditures	\$286,193	\$353,132	\$406,609	\$399,252	\$441,645	\$42,393
Designated - Special Ed - 2% of expenditures	\$114,477	\$141,253	\$162,644	\$159,701	\$176,658	\$16,957
Designated - JPA contingency reserve	\$13,786	\$13,786	\$13,786	\$13,786	\$13,786	\$0
Designated - Supplemental PY Fund Balance Carryover	\$0	\$24,794	\$0	\$24,794	\$24,794	\$0
Designated - ELOP Program Fund Balance	\$0	\$39,365	\$188,159	\$39,365	\$0	(\$39,365)
Designated - ESSER III Fund Balance	\$0	\$35,952	\$35,952	\$0	\$0	\$0
Designated - Title II Professional Development	\$0	\$0	\$11,691	\$11,691	\$11,691	\$0
Designated - Restricted Lottery Fund Balance	\$19,873	\$48,635	\$48,167	\$48,635	\$48,635	\$0
Designated - Educator Effectiveness Fund Balance	\$0	\$106,717	\$63,411	\$106,717	\$106,717	\$0
Designated - Art & Music Grant Funding	\$0	\$0	\$10,000	\$0	\$10,000	\$0
Designated - Learning Recovery Grant	\$0	\$0	\$294,728	\$0	\$0	\$0
Designated - KIT Training Grant	\$0	\$0	\$4,011	\$0	\$4,011	\$0
Designated - KIT Infrastructure Grant	\$0	\$18,866	\$152,405	\$18,866	\$0	(\$18,866)
Designated - Classified Professional Development Grant	\$5,759	\$900	\$0	\$900	\$0	(\$900)
Designated - Jog-a-Thon reserved funding	\$0	\$0	\$26,204	\$0	\$26,204	\$26,204
Designated - Facilities Reserve - 5% of expenditures	\$286,193	\$0	\$0	\$399,252	\$441,645	\$42,393
Investment in Raven Springs LLC	\$3,442,286	\$0	\$3,442,286	\$0	\$3,442,286	\$3,442,286
Undesignated/General Fund Balance	<u>\$818,855</u>	<u>\$4,204,022</u>	<u>\$196,992</u>	<u>\$3,641,600</u>	<u>\$795,926</u>	<u>(\$2,845,674)</u>
Ending Fund Balance	<u>\$4,987,422</u>	<u>\$4,987,422</u>	<u>\$5,057,045</u>	<u>\$4,864,558</u>	<u>\$5,543,998</u>	<u>\$679,440</u>
FUND BALANCE, BEGINNING OF YEAR	<u>\$4,407,496</u>	<u>\$4,987,422</u>	<u>\$4,907,921</u>	<u>\$4,907,921</u>	<u>\$5,057,045</u>	<u>\$149,125</u>
Investment in Raven Springs LLC	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	(\$100)	\$0	\$0	\$0	\$0
Net change (from above)	<u>\$579,926</u>	<u>(\$79,401)</u>	<u>\$149,125</u>	<u>(\$43,362)</u>	<u>\$486,953</u>	<u>\$530,315</u>
FUND BALANCE, END OF YEAR	<u>\$4,987,422</u>	<u>\$4,907,921</u>	<u>\$5,057,045</u>	<u>\$4,864,558</u>	<u>\$5,543,998</u>	<u>\$679,440</u>

SUMMARY OF SIGNIFICANT CHANGES FROM PRIOR BUDGET:

REVENUES

LCFF - ADA % & Enrollment decrease (reduced Supplemental)	\$	(165,221)	
ERC credits received from IRS	\$	862,847	
Kitchen Equipment grants & Food purchasing relief grants	\$	233,139	
Reduced funding from Title I/II/IV	\$	(14,918)	
SELPA hardship funds increase	\$	17,420	
Increase to Lottery funding from Prior Year	\$	31,366	
One-Time funds (Antibias grant, Learning Recovery)	\$	421,346	
Increase Field Studies Revenue for added expenses	\$	7,124	\$ 1,393,103

EXPENSES

Certificated Wages:			
Increase to certificated wages (PT new teacher supp/Adjustments to class/step)	\$	56,805	
Added stipends & training extra hours pay (grant paid for)	\$	37,630	
Increase to certificated administrative wages	\$	13,282	\$ 107,716
Classified Wages:			
Classroom aide support increases(Includes 3rd grade aide)	\$	17,279	
Increases to Para support & Youth advocates	\$	39,165	
Adjustments to AMM & Electives Programs	\$	4,018	
Move Afterschool Sports Stipends to credentialed salary schedule	\$	(10,000)	
Increase to Afterschool program support	\$	18,881	
Decrease to school lunch program staff (hours/days/wages)	\$	(6,234)	
Decrease to administrative support staff (hours/days/wages)	\$	(3,705)	
Increase to facilities support wages	\$	9,000	
Increase to custodial support	\$	16,323	\$ 84,726
Benefits & Statutory Costs - Above Wage Changes	\$	104,453	\$ 104,453
Employer Paid STRS rate (16.92%) Increase from wages added above	\$	17,584	\$ 17,584
Books & Supplies			
Increase for Kitchen Infrastructure Grant - Equipment Purchases	\$	296,119	
Decrease for Administrative supplies	\$	(6,009)	
Tech supplies for administration/Office	\$	-	
Increase for Tech supplies for classrooms & teachers	\$	14,054	
Increase for facilities supplies	\$	8,020	\$ 312,184
Services			
Increase to professional development, dues & subscriptions (grant funded)	\$	46,376	
Increase to classroom & program services	\$	31,914	
Increase to administrative services	\$	3,606	
No change to Tech services	\$	-	
Increase to special education program services	\$	137,849	
No change to lease expense	\$	-	
Increase to facilities services	\$	3,107	\$ 222,851
Changes in fees for County Oversight			\$ (1,652)
Total Increase or Decrease to ALL Expenses			\$ 847,862
Total Increase/(Decrease) in Revenue	\$	1,393,103	
Total Increase/(Decrease) in Operational Expenses	\$	847,862	
Total Change in Revenue minus Expenses	\$	545,241	

Revenue - Expenses = Prior + Current =

Program	Resource Code	Revenue	Expenses	2023-24 Net Surplus/(Deficit)	Final Net Position
GENERAL PROGRAM					
General Fund	0009	4,544,882.55	2,922,049.36	1,622,833.19	1,622,833.19
Supplemental Funding	0010	437,422.00	578,743.83	(141,321.83)	(116,528.09)
RavenWolf Aftercare	0021	168,000.00	244,480.62	(76,480.62)	(76,480.62)
Afterschool Sports	0030	6,280.00	22,543.16	(16,263.16)	(16,053.16)
Field Studies	0035	88,316.08	123,113.52	(34,797.45)	(34,757.45)
Art, Movement & Music	0037	0.00	576,900.18	(576,900.18)	(576,900.18)
Fundraising	0038	149,500.00	87,855.07	61,644.93	61,644.93
Jog-a-Thon	0039	20,000.00	0.00	20,000.00	46,204.39
Unrestricted Lottery	1100	82,546.03	76,492.12	6,053.91	6,121.33
Educ Protection Acnt (EPA)	1400	1,339,630.00	1,339,630.00	0.00	0.00
Expanded Learning Opport	2600	277,904.84	57,481.33	220,423.51	408,581.90
McKinney Vento	5630	0.00	0.00	0.00	(3,021.32)
UPK/TK Funding	6053			0.00	417.00
Educator Effectiveness	6266		12,445.42	(12,445.42)	50,966.07
Restricted Lottery	6300	41,410.80	49,661.40	(8,250.60)	40,384.07
Antibias Grant	6318	200,000.00	113,515.44		
Arts, Music & Instruc Materials	6762	63,763.00	63,763.00	0.00	10,000.00
ER Learning Recovery Grant	7435	230,502.94	156,400.81	74,102.13	74,102.13
STRS On-Behalf	7690			0.00	0.00
Facilities SB740 Funding	6030	538,875.00	958,063.47	(419,188.47)	(419,188.47)
TITLE I PROGRAMS					
Title I Funding	3010	73,399.00	153,860.78	(80,461.78)	(21,135.63)
Title II Funding	4035	11,160.00	11,235.00	(75.00)	(127.46)
Title IV Funding	4127	10,000.00	0.00	10,000.00	10,000.00
Title V SRSA/REAP	4610	40,324.00	40,324.00	0.00	0.00
SPECIAL EDUCATION PROGRAM					
Federal IDEA ARP Supplement	3305	0.00	14,786.00	(14,786.00)	(14,786.00)
Federal IDEA Spec Educ	3310	71,997.00	71,997.00	0.00	17,422.98
IDEA Mental Health (Federal)	3327	4,983.00	4,983.00	0.00	0.00
Special Education (State)	6500	357,446.00	501,739.70	(144,293.70)	234,410.75
Special Education Learn Recov	6537	0.00	0.00	0.00	0.00
Mental Health (State)	6546	31,198.00	31,198.00	0.00	0.00
CHILD NUTRITION PROGRAMS					
Child Nutrition Program	5310	312,100.00	382,546.10	(70,446.10)	(22,794.66)
Supply Chain Assistance (SCA)	5466	14,851.91	17,905.79	(3,053.88)	(3,053.88)
Local Food for Schools	5467	7,558.26	7,558.26	0.00	0.00
P-EBT Local Grant	5810	0.00	0.00	0.00	614.00
KIT Equipment Grant	7028	0.00	656.66	(656.66)	(656.66)
KIT Training Grant	7029	0.00	0.00	0.00	4,011.00
Kitchen Infrast, Equip & Trng	7032	152,405.38	152,648.00	(242.62)	(242.62)
School Food Best Practices	7033	58,323.66	58,323.66	0.00	0.00
Total Surplus/(Deficit) & Net Position		9,334,779.45	8,832,900.69	501,878.76	1,281,987.55

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

2023-24 1st Interim Budget

		Prior Budget			Current Year 1		Year 2			Year 3		Year 4	
		Adopted	2023-24			2023-24		2024-25			2025-26		2026-27
Enrollment			475.0		461.0		468.0		472.0		472.0		
	ADA	90.18%	446.50	94.00%	433.34	95%	444.60	95%	448.40	95%	448.40		
Revenue		Rates	8.22%	COLA	8.22%	COLA	3.94%	COLA	3.29%	COLA	3.19%		
Local Control Funding Formula		\$ 11,723	\$2,260,014	\$ 11,698	\$2,177,496	\$ 12,153	\$ 2,309,070	\$ 12,595	\$ 2,393,050	\$ 13,020	\$ 2,473,800		
	4-6	\$ 11,723	1,610,443	\$ 11,698	1,587,173	\$ 12,153	1,754,893	\$ 12,595	1,818,718	\$ 13,020	1,880,088		
	7-8	\$ 11,723	1,283,695	\$ 11,698	1,228,280	\$ 12,153	1,339,261	\$ 12,595	1,387,969	\$ 13,020	1,434,804		
Total LCFF			\$5,154,152		\$4,992,949		\$ 5,403,314		\$ 5,647,463		\$ 5,837,991		
TK Add On - LCFF			80,124		76,106		75,940		91,512		94,431		
Special Ed - IDEA General (Federal)			71,997		71,997		71,997		71,997		71,997		
Title I/II/IV/ SRSA/REAP			149,801		134,883		134,883		134,883		134,883		
Other Federal Funding (ERC/FS)			3,000		865,847		3,000		3,000		3,000		
Child Nutrition Program - Fed/State			312,100		545,239		312,100		312,100		317,100		
Special Ed - General (State)			340,026		357,446	3.94%	354,109	3.29%	365,760	3.19%	377,427		
Charter Facilities Grant (SB740)	\$ 1,117	538,875	\$ 1,420	538,875	\$ 1,420	538,875	\$ 1,420	538,875	\$ 1,420	538,875			
Mandated Block Grant	\$ 17	8,189	\$ 18.34	7,947	\$ 19.33	8,376	\$ 20.11	8,941	\$ 20.86	9,354			
Unrestricted Lottery	\$ 163	66,242	\$ 170	82,546	\$ 170	75,582	\$ 170	76,228	\$ 170	76,228			
Restricted Lottery	\$ 65	26,107	\$ 67	41,411	\$ 67	29,788	\$ 67	30,043	\$ 67	30,043			
Special Ed - Mental Health (State)		33,006		36,181		36,181		36,181		36,181			
ELOP, Art & Music, ER Learning, Antibias		354,000		772,171		300,000		-		200,000			
Aftercare Revenue		168,000		168,000		168,000		168,000		168,000			
Parent Donations - ASS/FS/Programs		88,672		95,796		95,796		95,796		95,796			
Bill Graham Grant		3,500		3,500		-		3,000		-			
Annual Giving Campaign		125,000		125,000	\$ -	125,000	\$ -	125,000	\$ -	125,000			
Read-a-Thon & Misc Fundraisers		19,000		19,000	\$ -	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			
Interest & Donations other local		2,100		2,100	\$ -	2,100	\$ -	2,100	\$ -	2,100			
LLC Payment for Services		175,785		175,785		181,059		186,490		192,085			
Surplus from LLC		200,000		200,000	\$ -	250,000	\$ -	250,000	\$ -	250,000			
Total Revenue			7,941,676		9,334,779		8,213,101		8,194,368		8,607,491		
Personnel Costs													
Certificated Salaries	107,716	2,147,889		2,255,605		2,255,605		2,336,640		2,391,196			
Increases						81,034		54,556		48,459			
Decreases						0.0%		0.0%		0.0%			
Total Certificated Salaries		2,147,889		2,255,605		2,336,640		2,391,196		2,439,655			
Classified Salaries	84,725	1,972,382		2,057,107		2,057,107		2,115,589		2,179,089			
Increases		-				58,482	3.0%	63,500	3.0%	65,400			
Decreases						0.0%	0.0%	0.0%	0.0%	0.0%			
Total Classified Salaries		1,972,382		2,057,107		2,115,589		2,179,089		2,244,489			
Benefits	26.13%	1,076,668	27.79%	1,198,705	27.88%	1,241,348	28.49%	1,302,136	29.15%	1,365,219			
Total Personnel Costs		5,196,939		5,511,418		5,693,577		5,872,421		6,049,363			
Program Costs			69%		62%		64%		66%		67%		
Books and supplies		332,550		644,734		529,700		522,712		521,712			
Special education JPA services		995,572		1,133,421	1.0%	1,144,755	1.0%	1,086,203	1.0%	1,097,065			
Other services (facilities/admin/programs)		689,135		774,137	2.0%	690,641	2.0%	654,331	2.0%	619,290			
Raven Springs LLC Lease		718,500		718,500		718,500		718,500		718,500			
NCSos oversight	1.0%	52,343	1.0%	50,691	1.0%	54,033	1.0%	56,475	1.0%	58,380			
Total Program Costs		2,788,100		3,321,483		3,137,629		3,038,220		3,014,946			
Total Expenses		7,985,039		8,832,901		\$ 8,831,206		8,910,641		\$ 9,064,309			
Annual Operating Surplus (Deficit)		(43,363)		501,879		(618,106)		(716,273)		(456,819)			
Beginning Fund Balance		\$ 4,907,921		\$ 5,057,045		\$ 5,543,998		\$ 4,925,893		\$ 4,209,619			
Depreciation		\$ -		(14,926)									
Annual operating surplus (deficit) from above		(43,363)		501,879		(618,106)		(716,273)		(456,819)			
Audit Adjustments		0		0									
Ending Fund Balance		\$ 4,864,558		5,543,998		\$ 4,925,893		\$ 4,209,619		\$ 3,752,801			
Components of Ending Fund Balance													
Required reserve - 5% of expenditures	5.00%	\$ 399,252	5.00%	\$ 441,645	5.00%	\$ 441,600	5.00%	\$ 445,500	5.00%	\$ 453,200			
Designated - Special Ed - 2% of expenditures	2.00%	\$ 159,701	2.00%	\$ 176,658	2.00%	\$ 176,600	2.00%	\$ 178,200	2.00%	\$ 181,300			
Designated - JPA contingency reserve		\$ 13,786		\$ 13,786		\$ 13,786		\$ 13,786		\$ 13,786			
Designated - Supplemental Balance Carryover		\$ 24,794		\$ 24,794		\$ -		\$ -		\$ -			
Designated - ELOP Program Fund Balance		\$ 39,365		\$ -		\$ -		\$ -		\$ -			
Designated - ESSER III Fund Balance		\$ -		\$ -		\$ -		\$ -		\$ -			
Designated - Title II Professional Development		\$ 11,691		\$ 11,691		\$ -		\$ -		\$ -			
Designated - Restricted Lottery Fund Balance		\$ 48,635		\$ 48,635		\$ -		\$ -		\$ -			
Designated - Educator Effectiveness Balance		\$ 106,717		\$ 106,717		\$ -		\$ -		\$ -			
Designated - Art & Music Grant Funding		\$ -		\$ 10,000		\$ -		\$ -		\$ -			
Designated - Learning Recovery Grant		\$ -		\$ -		\$ -		\$ -		\$ -			
Designated - KIT Training Grant		\$ -		\$ 4,011		\$ -		\$ -		\$ -			
Designated - KIT Infrastructure Grant		\$ 18,866		\$ -		\$ -		\$ -		\$ -			
Designated - Classified PD Grant		\$ 900		\$ -		\$ -		\$ -		\$ -			
Designated - Jog-a-Thon reserved funding		\$ -		\$ 26,204		\$ -		\$ -		\$ -			
Designated - Facilities Reserve - 5% of expenditures		\$ 399,252		\$ 441,645		\$ 387,492		\$ 387,492		\$ 387,492			
Investment in Raven Springs LLC		\$ -		\$ 3,442,286		\$ -		\$ -		\$ -			
Undesignated fund balance		\$ 3,641,600		\$ 795,926		\$ 3,906,414		\$ 3,184,641		\$ 2,717,023			

CASH FLOW REPORT

CHARTER: Nevada City School of the Arts

FISCAL YEAR: 2023/2024

REPORT PERIOD: 2023/24 1st Interim Budget

Date actuals are posted through: 10/31/2023

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On- Behalf / Other Non- Cash	Total Activity	Current Budget
BEGINNING CASH BALANCE / BFB		667,900	638,592	998,624	655,307	586,651	145,996	601,727	461,055	273,935	365,746	557,002	516,284					667,900
RECEIPTS																		
Principal Apportionment	8011-8019	0	92,703	92,703	429,725	139,302	474,210	139,302	139,302	690,809	355,901	355,901	762,858	3,672,716	428,074	0	4,100,790	4,100,790
Property Taxes	8020-8099	0	0	0	222,474	0	250,000	0	121,000	0	320,000	0	0	913,474	54,791	0	968,265	968,265
Federal	8100-8299	0	830,276	39,856	23,825	17,292	46,021	102,707	32,061	25,909	29,160	57,500	23,400	1,228,007	89,534	0	1,317,541	1,317,541
State	8300-8599	447,133	38,338	88,190	96,300	94,442	17,531	308,756	301,293	86,186	185,009	277,437	61,188	2,001,803	135,200	0	2,137,003	2,137,003
Local	8600-8799	3,058	42,198	133,680	129,561	49,013	28,928	30,319	48,077	37,279	31,592	42,005	51,737	627,447	-5,733	0	621,714	611,181
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	200,000
All Other	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		450,191	1,003,515	354,429	901,885	300,049	816,689	581,085	641,733	840,182	921,662	732,843	899,183	8,443,447	901,866	0	9,345,313	9,334,779
DISBURSEMENTS																		
Cert Salaries	1000-1999	5,556	108,798	216,203	213,919	214,283	214,283	214,283	214,283	214,283	214,283	214,283	214,283	2,258,741	-3,135	0	2,255,605	2,255,605
Classified Salaries	2000-2999	53,105	105,448	184,220	183,520	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	2,007,413	49,694	0	2,057,107	2,057,107
Employee Benefits	3000-3999	20,880	63,708	94,862	99,951	101,890	101,890	101,890	101,890	101,890	101,890	101,890	101,890	1,094,521	104,185	0	1,198,705	1,198,705
Books/Supplies	4000-4999	93,854	39,644	107,303	62,551	32,237	32,237	32,237	96,710	32,237	32,237	32,237	128,947	722,431	-77,696	0	644,734	644,734
Services	5000-5999	292,866	316,318	255,797	255,733	222,973	222,973	222,973	222,973	222,973	222,973	222,973	222,973	2,904,498	-227,749	0	2,676,749	2,676,749
Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	334	0	0	0	0	0	0	0	0	0	0	0	334	-334	0	0	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		466,593	633,916	858,385	815,675	756,523	756,523	756,523	820,996	756,523	756,523	756,523	853,233	8,987,937	-155,036	0	8,832,901	8,832,901
NET SURPLUS/(DEFICIT)		-16,402	369,599	-503,956	86,209	-456,474	60,166	-175,438	-179,263	83,659	165,139	-23,680	45,950					
ASSET/LIABILITY TRANSACTIONS																		
Accounts Receivable	9200	13,114	47	-36,263	-37,980	-19,239	12,523	4,626	133	7,898	2,472	10,310	0	-42,359	42,359	0	0	0
Accrued AR	9210	351,700	104,934	203,165	0	0	440,000	71,766	0	0	0	0	0	0	0	0	0	0
Prepays	9330	16,016	0	0	0	0	-1,082	0	0	0	-1,870	-28,993	-77,293	-93,222	93,222	0	0	0
Other Current Assets	9340	0	0	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	0	0
Accounts Payable	9500	175,528	-138,140	39,903	-107,078	34,495	-47,072	0	0	0	39,142	0		-3,222	3,222	0	0	0
Credit Card Payable	9620	12,981	-4,161	1,388	-14,499	1,472	-649	-15,893	-9,599	-4,131	-5,219	-8,443	-5,576	-52,327	52,327	0	0	0
Accrued AP	9501	-173	-1,452	-44,392	0	0	0	0	0	0	0	0	52,873	6,855	-6,855	0	0	0
Health Insurance Liability	9520	-77,563	-2,389	-9,270	-312	-2,049	-10,661	-10,499	-5,232	826	3,475	1,339	0	-112,336	112,336	0	0	0
Payroll SUI Liability	9546	-5,026	107	201	199	179	183	-4,828	113	179	-4,655	167	153	-13,028	13,028	0	0	0
Payroll SDI Liability	9547	-8,599	1,754	3,302	3,242	3,620	3,695	-8,152	2,933	2,920	-5,735	3,354	2,839	5,172	-5,172	0	0	0
STRS Retirement Liability	9555	-33,113	27,946	837	771	-2,463	2,330	-1,950	366	644	-1,351	1,639	4,611	267	-267	0	0	0
Sales Tax Liability	9565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workers Comp Liability	9575	-11,572	2,412	2,393	1,417	430	-3,077	323	4,056	442	484	4,214	0	1,522	-1,522	0	0	0
Custruction in Progress	9450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unearned/Deferred Revenue	9650	-447,133	0	0	0	0	0	0	0	0	0	0	0	-447,133	447,133	0	0	0
TOTAL ASSETS (Adjustments to Reconcile)		-13,841	-8,942	161,266	-154,240	16,444	396,191	35,392	-7,231	8,778	26,743	-16,413	-22,394	-749,812	749,812	0	0	0
Lease Deposits	9670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PG&E On-Bill Loan	9675	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-7,511	15,022	0	7,511	7,511
TCBK Loan - Land	9671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Loan - Construction	9672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Line of Credit	9676	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audit Adjustments	9793	1,561	0	0	0	0	0	0	0	0	0	0	0	1,561	-1,561	0	0	0
Opening Balance Equity			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES		935	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-5,950	13,461	0	7,511	7,511
TOTAL INCREASE (DECREASE)		-29,308	360,031	-343,316	-68,657	-440,655	455,731	-140,672	-187,120	91,811	191,257	-40,718	22,930	-1,300,252	1,820,174	0		1,162,268
ENDING CASH BALANCE		638,592	998,624	655,307	586,651	145,996	601,727	461,055	273,935	365,746	557,002	516,284	539,214				2,359,389	

CASH FLOW REPORT, REVENUE DETAIL

CHARTER: Nevada City School of the Arts
FISCAL YEAR: 2023/2024
REPORT PERIOD: 2023/24 1st Interim Budget

Date actuals are posted through: 10/31/2023

	Object Code	Resource Code	July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On-Behalf / Other Non-Cash	Total Activity	Current Budget
Apportionment Cycle, Type 2			5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		0%			
Apportionment Amount			1,848,985							2,685,220									
Principal Apportionment	8011	0009	0	92,703	92,703	166,867	139,302	139,302	139,302	139,302	355,901	355,901	355,901	355,902	2,333,086	352,134	0	2,685,220	2,685,220
TK Funding	8011	6035													0	75,940		75,940	75,940
Principal Apportionment-Prior Year	8019	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Protection (EPA)	8012	1400	0	0	0	262,858	0	334,908	0	0	334,908	0	0	406,956	1,339,630	0	0	1,339,630	1,339,630
Total Principal Apportionment/LCFF	8011-8019		0	92,703	92,703	429,725	139,302	474,210	139,302	139,302	690,809	355,901	355,901	762,858	3,672,716	428,074	0	4,100,790	4,100,790
Property Taxes	8020-8079	0000	0	0	0	0	0	0	0	0	0		0		0	0	0	0	0
In Lieu Taxes	8096	0009	0	0	0	222,474	0	250,000	0	121,000	0	320,000	0	0	913,474	54,791	0	968,265	968,265
Total Property Taxes	8020-8099		0	0	0	222,474	0	250,000	0	121,000	0	320,000	0	0	913,474	54,791	0	968,265	968,265
IDEA Federal Sped Funding	8181	3310													0	71,997	0	71,997	71,997
Mental Health	8181	3327													0	4,983		4,983	4,983
SPED Reimb - Interest/Medi-Cal	8182	0009													0	0	0	0	0
Federal NSLP - Child Nutrition Program	8220	5310		7,268	0	5,475	17,292	46,021	16,696	11,860	25,909	18,876	20,000	21,000	190,396	9,604	0	200,000	200,000
Supply Chain Assistance Funds	8220	5466								14,852					14,852	(0)	0	14,852	14,852
Local Food for Schools	8220	5467							7,558						7,558	0	0	7,558	7,558
ESSA, Title I A Basic	8290	3010		17		18,350	0	0	19,556			0	35,000	0	72,923	476	0	73,399	73,399
ESSA, Title II Teacher Training	8290	4035	0					0	0	2,849		7,784	0	0	10,633	527	0	11,160	11,160
ESSA, Title IV, Part A	8290	4127	0	0		0		0	0	2,500		2,500	2,500	0	7,500	2,500	0	10,000	10,000
ESSA, Title V SRSA/REAP	8290	4610			0				41,477						41,477	(1,153)	0	40,324	40,324
Forest Service Reserve	8296	0009				0						0		2,400	2,400	600	0	3,000	3,000
McKinney Vento Homeless	8290	5630													0	0	0	0	0
Xfer from County - SELPA Hardship	8297-09	6500							17,420						17,420	0	0	17,420	17,420
ERC Employee Retention Credits	8297	0009		822,991	39,856										862,847	0	0	862,847	862,847
Total Federal	8100-8299		0	830,276	39,856	23,825	17,292	46,021	102,707	32,061	25,909	29,160	57,500	23,400	1,228,007	89,534	0	1,317,541	1,317,541
Apportionment Amount-2600			277,905							277,905									
Apportionment Amount-6500			301,192							301,192									
Special Education State	8380	6500	0	15,060	15,060	27,107	27,107	27,107	27,107	27,107	27,107	27,107	27,107	27,107	274,083	27,109	0	301,192	301,192
Special Education Reimb - Interest	8382	0009													0	38,834	0	38,834	38,834
Child Nutrition Program - State Reimb	8520	5310		8,472	0	10,936	34,667	28,000	15,000	15,000	25,000	25,000	16,251	0	178,327	(66,227)	0	112,100	112,100
Kitchen Infrastructure, Equip & Training	8520	7032	152,405												152,405	0	0	152,405	152,405
School Best Food Practices	8520	7033			58,324										58,324	0	0	58,324	58,324
School Facilities Apportionment	8545	6030							240,000				200,000		440,000	98,875	0	538,875	538,875
Mandated Cost Reimbursement	8550	0009													0	7,947	0	7,947	7,947
Unrestricted Lottery	8560	1100	0	0		0	2,878		0	25,107	0	24,882	0	0	52,867	13,375	0	66,242	66,242
Unrestricted Lottery-Prior Year	8560-09	1100				15,228									15,228	1,076	0	16,304	16,304
Restricted Lottery	8560	6300	0	0		0	3,141	0	0	0	0	10,178	0	0	13,319	12,788	0	26,107	26,107
Restricted Lottery-Prior Year	8560-09	6300				16,379									16,379	(1,076)	0	15,304	15,304
Expanded Learning Program	8587	2600		13,229	13,229	23,811	23,811	23,811	23,811	31,241	31,241	31,241	31,241	31,243	277,909	(4)	0	277,905	277,905
Learning Recovery Grant	8590	7435	294,728					(64,225)							230,503	0	0	230,503	230,503
Antibias Grant	8590	6318								200,000					200,000	0	0	200,000	200,000
Prop 28 Art & Music Grant	8590	6770										63,763			63,763	0	0	63,763	63,763
Mental Health, State	8590	6546		1,577	1,577	2,838	2,838	2,838	2,838	2,838	2,838	2,838	2,838	2,838	28,696	2,502	0	31,198	31,198
STRS On-Behalf	8590	7690													0	0	0	0	0
Total State	8300-8599		447,133	38,338	88,190	96,300	94,442	17,531	308,756	301,293	86,186	185,009	277,437	61,188	2,001,803	135,200	0	2,137,003	2,137,003
Apportionment Cycle, Type 1			5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		0%			
SELPA Apportionment			0							67,568									
Local - Lunch/Food Service Sales	8634	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local - Merchandise Sales	8638	0038	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local - Leases & Rental Revenue	8650	0009	2,349	2,349	2,349	3,150	(10,196)	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	8660	0009	0	0	1	0	1	1	1	1	1	1	1	1	6	294	0	300	300
Local - Afterschool Program Revenue	8676	0021	0	22	2,578	25,380	7,922	9,686	10,883	14,566	14,188	9,014	17,182	9,958	121,379	46,621	0	168,000	168,000
Local - Field Trips Revenue	8693	0035	0	4,595	30,233	15,789	1,825	939	939	308	825	4,569	5,321	455	65,798	22,518	0	88,316	88,316
Local - SNCS AB110 Stipend	8699	0021	0	0	8,800	0	0	0	0	0	0	0	0	0	8,800	0	0	8,800	0
Local - Bill Graham Grant	8699	0038	0	0	0	0	0	0	0	0	0	0	0	0	0	3,500	0	3,500	3,500
Donate - Leadership	8701	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donate - 3/4/5 Performances	8702	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donate - Artistic Showcase	8703	0037	0	0	0	0	0	0	0	0	0	0	0	546	546	(546)	0	0	0
Donate - Yearbook Revenue	8704	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000	1,000
Donate - Instrument Rentals	8705	0009	0	0	0	0	0	0	0	0	0	40	0	0	40	160	0	200	200
Donate - Summer Camp Revenue	8707	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Theater Revenue	8708	0009				300													
Middle School Dances	8709	0009				1,433													
LLC Payment for EE Services	8710	0009	0	29,297	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	175,785	0	0	175,785	175,785
Donate - Misc Parent Donations	8801	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donate - Other Parent Donations	8802	0009	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local - Local Grants	8802	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Fundraising Activities	8803	0038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local - Annual Giving Campaign	8804	0038	613	5,213	73,847	67,509	34,573	2,500	2,500	2,500	2,500	2,500	2,500	2,500	199,254	(74,254)	0	125,000	125,000
Credit Card Rebates	8806	0009	0	275	0	0	0	0	0	341	0	0	293	0	909	891	0	1,800	1,800
Local - Read-a-Thon	8811	0038	0	0	0	0	0	100	935	15,476	3,869	0	0	0	20,380	(3,380)	0	17,000	17,000
Local - Misc Fundraising	8811	0038	0	0	0	0	0	785	0	159	65	178	681	115	1,982	18	0	2,000	2,000
Local - Free Money (Escrip)	8812	0038	96	365	950	0	0	168	0	59	313	602	205	217	2,975	(975)	0	2,000	2,000
Local - Jog-a-Thon	8813	0039	0	0	0	0	0	0	0	0	0	0	451	23,297	23,748	(3,748)	0	20,000	20,000
Local - Afterschool Sports Revenue	8814	0030	0	81	275	1,351	240	100	412	20	870	40	722		4,111	2,169	0	6,280	6,280
Farm to School Funds	8816	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Positive Discipline Funds	8817	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unapplied Cash Revenue	8850	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Local	8600-8799		3,058	42,198	133,680	129,561	49,013	28,928	30,319	48,077	37,279	31,592	42,005	51,737	627,447	(5,733)	0	619,981	611,181
Interfund Transfers In (LLC Surplus)	8910-8999		0	0	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	200,000
All																			

CASH FLOW REPORT

CHARTER: Nevada City School of the Arts

FISCAL YEAR: 2024/25

REPORT PERIOD: 2024/25 Adopted Budget

Date actuals are posted through: 10/31/2023

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On- Behalf / Other Non- Cash	Total Activity	Current Budget
BEGINNING CASH BALANCE / BFB		539,214	868,578	1,292,114	947,724	976,770	681,626	706,055	602,315	661,501	801,840	1,001,795	1,066,200					539,214
RECEIPTS																		
Principal Apportionment	8011-8019	0	92,703	92,703	429,725	139,302	474,210	139,302	139,302	690,809	355,901	355,901	762,858	3,672,716	428,074	0	4,100,790	4,510,990
Property Taxes	8020-8099	0	0	0	222,474	0	250,000	0	121,000	0	320,000	0	0	913,474	54,791	0	968,265	968,265
Federal	8100-8299	0	830,276	39,856	23,825	17,292	46,021	102,707	32,061	25,909	29,160	57,500	23,400	1,228,007	89,534	0	1,317,541	414,863
State	8300-8599	447,133	38,338	88,190	96,300	94,442	17,531	308,756	301,293	86,186	185,009	277,437	61,188	2,001,803	135,200	0	2,137,003	1,450,028
Local	8600-8799	3,058	42,198	133,680	129,561	49,013	28,928	30,319	48,077	37,279	31,592	42,005	51,737	627,447	-5,733	0	621,714	618,955
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	250,000
All Other	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		450,191	1,003,515	354,429	901,885	300,049	816,689	581,085	641,733	840,182	921,662	732,843	899,183	8,443,447	901,866	0	9,345,313	8,213,101
DISBURSEMENTS																		
Cert Salaries	1000-1999	58,416	198,614	198,614	210,298	210,298	210,298	210,298	210,298	210,298	210,298	210,298	210,298	2,348,326	-11,686	0	2,336,640	2,336,640
Classified Salaries	2000-2999	52,890	179,825	179,825	188,287	188,287	188,287	188,287	188,287	188,287	188,287	188,287	188,287	2,107,123	8,466	0	2,115,589	2,115,589
Employee Benefits	3000-3999	37,240	105,515	105,515	105,515	105,515	105,515	105,515	105,515	105,515	105,515	105,515	105,515	1,197,905	43,443	0	1,241,348	1,241,348
Books/Supplies	4000-4999	26,485	26,485	79,455	26,485	26,485	26,485	26,485	79,455	26,485	26,485	26,485	105,940	503,215	26,485	0	529,700	529,700
Services	5000-5999	217,240	217,240	217,240	217,240	217,240	217,240	217,240	217,240	217,240	217,240	217,240	217,240	2,606,880	1,049	0	2,607,929	2,607,929
Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	0	0	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	0	0
All Other Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		392,271	727,679	780,649	747,825	747,825	747,825	747,825	800,795	747,825	747,825	747,825	827,280	8,763,449	67,757	0	8,831,206	8,831,206
ASSET/LIABILITY TRANSACTIONS																		
Accounts Receivable	9200	7,971	5,159	-34,209	325	253	12,523	4,626	133	7,898	2,472	10,310	0	17,459	-17,459	0	0	0
Accrued AR	9210	166,162	44,577	76,000	0	0	0	100,000	0	0	0	0	0	0	0	0	0	0
Prepays	9330	57,799	0	0	0	0	-1,082	0	0	0	-1,870	-28,993	-77,293	-51,438	51,438	0	0	0
Other Current Assets	9340	0	0	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	0	0
Accounts Payable	9500	143,368	132,848	56,152	-110,235	151,816	-47,072	0	226,105	39,830	39,142	96,426		728,380	-728,380	0	0	0
Credit Card Payable	9620	7,819	-11,909	148	-4,827	1,472	-649	-15,893	-9,599	-4,131	-5,219	-8,443	-5,576	-56,806	56,806	0	0	0
Accrued AP	9501	-2,220	-41,146	0	0	0	0	0	0	0	0	0	52,873	9,507	-9,507	0	0	0
Health Insurance Liability	9520	-72,311	-13,733	-7,338	-5,411	-2,049	-10,661	-10,499	-5,232	826	3,475	1,339	0	-121,595	121,595	0	0	0
Payroll SUI Liability	9546	-4,479	98	179	-2,806	179	183	-4,828	113	179	-4,655	167	153	-15,517	15,517	0	0	0
Payroll SDI Liability	9547	-9,425	1,981	3,603	-2,885	3,620	3,695	-8,152	2,933	2,920	-5,735	3,354	2,839	-1,253	1,253	0	0	0
STRS Retirement Liability	9555	1,642	29,224	-1,268	943	-2,463	2,330	-1,950	366	644	-1,351	1,639	4,611	34,368	-34,368	0	0	0
Sales Tax Liability	9565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workers Comp Liability	9575	-22,603	2,277	-10,810	508	430	-3,077	323	4,056	442	484	4,214	0	-23,757	23,757	0	0	0
Custruction in Progress	9450	-1,654	-1,050	0	0	0	0	0	0	0	0	0	0	-2,704	2,704	0	0	0
TOTAL ASSETS (Adjustments to Reconcile)		272,070	148,326	82,456	-124,388	153,257	-43,809	63,626	218,873	48,608	26,743	80,014	-22,394	516,644	-516,644	0	0	0
Lease Deposits	9670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PG&E On-Bill Loan	9675	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-7,511	15,022	0	7,511	7,511
TCBK Loan - Land	9671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Loan - Construction	9672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Line of Credit	9676	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audit Adjustments	9793	0	0	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	0
TOTAL LIABILITIES		-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-7,511	15,022	0	7,511	7,511
TOTAL INCREASE (DECREASE)		329,364	423,536	-344,390	29,046	-295,144	24,429	-103,740	59,186	140,339	199,955	64,406	48,883	189,130	332,487	0		-86,402
ENDING CASH BALANCE		868,578	1,292,114	947,724	976,770	681,626	706,055	602,315	661,501	801,840	1,001,795	1,066,200	1,115,084				1,447,571	

CASH FLOW REPORT, REVENUE DETAIL

CHARTER: Nevada City School of the Arts
FISCAL YEAR: 2024/25
REPORT PERIOD: 2024/25 Adopted Budget

Date actuals are posted through: 10/31/2023

	Object Code	Resource Code	July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On-Behalf / Other Non-Cash	Total Activity	Current Budget
Apportionment Cycle, Type 2			5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		0%			
Apportionment Amount			1,848,985							3,006,458									
Principal Apportionment	8011	0009		92,449	92,449	166,409	166,409	166,409	166,409	166,409	431,185	431,185	431,185	431,186	2,741,684	264,774	0	3,006,458	3,006,458
TK Funding	8011	6035															0		75,941
Principal Apportionment-Prior Year	8019	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Protection (EPA)	8012	1400	0	0	357,148	0	0	357,148	0	0	357,148	0	0	357,147	1,428,591	0	0	1,428,591	1,428,591
Total Principal Apportionment/LCFF	8011-8019		0	92,449	449,597	166,409	166,409	523,557	166,409	166,409	788,333	431,185	431,185	788,333	4,170,275	264,774	0	4,435,049	4,510,990
Property Taxes	8020-8079	0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In Lieu Taxes	8096	0009	0	0	161,500	0	0	250,000	0	121,000	0	320,000	50,000	0	902,500	65,765	0	968,265	968,265
Total Property Taxes	8020-8099		0	0	161,500	0	0	250,000	0	121,000	0	320,000	50,000	0	902,500	65,765	0	968,265	968,265
IDEA Federal Sped Funding	8181	3310													0	71,997	0	71,997	71,997
Mental Health	8181	3327													0	4,983	0	4,983	4,983
SPED Reimb - Interest/Medi-Cal	8182	0009													0	0	0	0	0
Federal NSLP - Child Nutrition Program	8220	5310			14,852	4,201	17,292	46,021	16,696	11,860	25,909	18,876	20,000	21,000	196,706	3,294	0	200,000	200,000
Supply Chain Assistance Funds	8220	5466																	0
Local Food for Schools	8220	5467																	0
ESSA, Title I A Basic	8290	3010				5,601	0	0	19,556			0	45,000	0	70,157	3,242	0	73,399	73,399
ESSA, Title II Teacher Training	8290	4035	0						0	2,849		7,784	0	0	10,633	527	0	11,160	11,160
ESSA, Title IV, Part A	8290	4127	0	2,500		0		0	0		2,500	2,500	2,500	0	10,000	0	0	10,000	10,000
ESSA, Title V SRSA/REAP	8290	4610			0				40,324						40,324	0	0	40,324	40,324
Forest Service Reserve	8296	0009				0						0		2,400	2,400	600	0	3,000	3,000
McKinney Vento Homeless	8290	5630													0	0	0	0	0
Xfer from County - SELPA Hardship	8297-09	6500													0	0	0	0	0
ERC Employee Retention Credits	8297	0009													0	0	0	0	0
Total Federal	8100-8299		0	2,500	14,852	9,802	17,292	46,021	76,576	14,709	28,409	29,160	67,500	23,400	330,220	84,643	0	414,863	414,863
Apportionment Amount-2600			304,000							304,000									
Apportionment Amount-6500			301,192							301,192									
Special Education State	8380	6500	0	15,060	15,060	27,107	27,107	27,107	27,107	27,107	27,107	27,107	27,107	27,107	274,083	80,026	0	354,109	354,109
Special Education Reimb - Interest	8382	0009													0	0	0	0	0
Child Nutrition Program - State Reimb	8520	5310					32,583		0	35,471	0	21,200	16,251	0	105,506	6,594	0	112,100	112,100
Kitchen Infrastructure, Equip & Training	8520	7032																	
School Best Food Practices	8520	7033																	
School Facilities Apportionment	8545	6030							240,000				200,000		440,000	98,875	0	538,875	538,875
Mandated Cost Reimbursement	8550	0009													0	8,376	0	8,376	8,376
Unrestricted Lottery	8560	1100	0	0		0	2,878		0	25,107	0	24,882	0	0	52,867	22,715	0	75,582	75,582
Unrestricted Lottery-Prior Year	8560-09	1100													0	0	0	0	0
Restricted Lottery	8560	6300	0	0		0	3,141	0	0	0	0	10,178	0	0	13,319	16,469	0	29,788	29,788
Restricted Lottery-Prior Year	8560-09	6300													0	0	0	0	0
Expanded Learning Program	8587	2600		15,200	27,360	27,360	27,360	27,360	27,360	30,400	30,400	30,400	30,400	30,402	304,002	(4,002)	0	300,000	300,000
Learning Recovery Grant	8590	7435													0	0	0	0	0
Antibias Grant	8590	6318																	0
Prop 28 Art & Music Grant	8590	6770													0	0	0	0	0
Mental Health, State	8590	6546								15,599				15,599	31,198	0	0	31,198	31,198
STRS On-Behalf	8590	7690													0	0	0	0	0
Total State	8300-8599		0	30,260	42,420	54,467	93,069	54,467	294,467	133,685	57,507	113,766	273,758	73,108	1,220,975	229,053	0	1,450,028	1,450,028
Apportionment Cycle, Type 1			5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		0%			
SELPA Apportionment			55,712							67,568									
Local - Lunch/Food Service Sales	8634	0009		120	0	0	0	0	0	0	0	0	0	0	120	(120)	0	0	0
Local - Merchandise Sales	8638	0038	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local - Leases & Rental Revenue	8650	0009	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	(24,351)	0	0	0	0	0
Interest Revenue	8660	0009	0	0	1	1	1	1	1	1	1	1	1	1	7	293	0	300	300
Local - Afterschool Program Revenue	8676	0021	0	364	946	7,278	7,922	9,686	10,883	14,566	14,188	9,014	17,182	9,958	101,987	66,013	0	168,000	168,000
Local - Field Trips Revenue	8693	0035	0	528	1,687	11,432	597	939	939	308	825	4,569	5,321	455	27,600	60,717	0	88,316	88,316
Local - SNCS AB110 Stipend	8699	0021																	
Local - Bill Graham Grant	8699	0038	0	0	0	0	0	0	0	0	0	0	0	0	0	3,500	0	3,500	3,500
Donate - Leadership	8701	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donate - 3/4/5 Performances	8702	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donate - Artistic Showcase	8703	0037	0	0	0	0	0	0	0	0	0	0	0	546	546	(546)	0	0	0
Donate - Yearbook Revenue	8704	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000	1,000
Donate - Instrument Rentals	8705	0009	0	0	0	40	0	0	0	0	0	40	0	0	80	120	0	200	200
LLC Payment for EE Services	8710	0009	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	175,785	5,274	0	181,059	181,059
Donate - Summer Camp Revenue	8707	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donate - Misc Parent Donations	8801	0009	0	0	10	0	0	0	0	0	0	0	0	0	10	(10)	0	0	0
Donate - Other Parent Donations	8802	0009	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local - Local Grants	8802	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Fundraising Activities	8803	0038	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0	2,500	2,500
Local - Annual Giving Campaign	8804	0038	80	1,080	28,539	51,236	9,111	7,174	6,545	6,306	5,145	6,201	6,342	7,422	135,180	(10,180)	0	125,000	125,000
Credit Card Rebates	8806	0009	0	408	0	0	0	502	0	341	0	0	293	0	1,544	256	0	1,800	1,800
Local - Read-a-Thon	8811	0038	0	0	0	0	0	100	935	15,476	3,869	0	0	0	20,380	(3,380)	0	17,000	17,000
Local - Misc Fundraising	8811	0038	0	204	130	180	239	785	0	159	65	178	681	115	2,735	(735)	0	2,000	2,000
Local - Free Money (Escrip)	8812	0038	673	204	79	330	336	168	0	59	313	602	205	217	3,185	(1,185)	0	2,000	2,000
Local - Jog-a-Thon	8813	0039	0	0	0	0	0	0	0	0	0	0	451	23,297	23,748	(3,748)	0	20,000	20,000
Local - Afterschool Sports Revenue	8814	0030	0	0	1,740	285	240	100	412	20	870	40	722		4,429	1,851	0	6,280	6,280
Farm to School Funds	8816	0009	1,036	0	0	100	15	0	0	0	0	0	0	0	1,150	(1,150)	0	0	0
Positive Discipline Funds	8817	0009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unapplied Cash Revenue	8850	0009	5,660	0	8	186									5,854	(5,854)	0	0	0
Total Local	8600-8799		24,311	19,771	50,003	87,930	35,823	35,816	36,578	54,097	42,137	37,507	48,061	32,307	504,340	114,615	0	618,955	618,955
Interfund Transfers In (LLC Surplus)	8910-8999		0	0	0	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	250,000
All Other	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			24,311	144,980	718,372	318,608	312,593	909,860	574,031	489,899	916,386	931,619	870,504	917,148	7,128,310	1,008,850	0	8,137,160	8,213,101