

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

Thursday June 13, 2024

13032 Bitney Springs Rd, Building 8 (Lower Campus Staff Room), 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 May 22, 2024 Public Hearing and Regular Meeting Minutes - *See attached*

Reports

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

Discussion Items

5. August Intensive Date Discussion
6. Discuss Increase to Raven Springs Facilities Services Maintenance Agreement - *See attached*
7. Discuss Kocim Pakan Project Partnership Agreement - *See attached*

Action Items

8. Vote on new members of the Board
 - a. Elissa Spencer - New Board Member: 2-year term, June 13, 2024 - June 30, 2026
 - b. Qayyuma Didomenico - Continuing Board Member: 2-year term, June 13, 2024 - June 30, 2026
9. Review & Accept 2022 Tax Returns - *See attached*
10. Approve 2024-25 Projected Education Protection Account (EPA) Funding - *See attached*
11. Approve 2024-25 Certificated Salary Schedule - *See attached*
12. Approve Declaration of Need for Fully Qualified Educators - *See attached*
13. Approve B - Global Limitations/Global Executive Constraints - *See attached*
14. Approve NCSA CA Dashboard Local Indicators for 2024-25 - *See attached*
15. Approve 2023-24 LCAP Annual Update - *See attached*
16. Approve 2024-25 Local Control Accountability Plan (LCAP) - *See attached*
17. Approve B2 Financial Planning Monitoring Report - *See attached*
18. Approve 2024-25 Adopted Budget (NCSA & Raven Springs LLC) - *See attached*
19. Approve Proposed Board Meeting Dates for 2024-25 - *See attached*
20. Vote on Committee Chairs
 - a. Finance
 - b. Nominations

Closed Session

- 18. Student Discipline
- 19. Director Evaluation

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 Public Hearing**

Wednesday, May 22, 2024

13032 Bitney Springs Rd, Building 8 (Lower Campus Staff Room), Nevada City, California

Call Order: 4:30 p.m.

Roll Call: LeeAnne Haglund, Lauren Hesterman, Meshawn Simmons, Jaylee McGregor, Trisha Zakon, Jon Lefeber, Abby Oas, Qayyuma Didomenico (4:37 arrival), and Andrew Todd (4:39 arrival)

Absent:

Guests: Holly Pettitt, and Melissa Brokenshire, Nancy Nobles, Angie Defeder

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

Action Items

1. Approve Agenda

Motion: Trisha Zackon

Second: Meshawn Simmons

Unanimous assent

Discussion Items

2. Discuss 2024-2025 DRAFT Local Control Accountability Plan - *See attached*

Adjournment 5:03 p.m.

Submitted by: Abby Oas, Board Secretary

5/22/24

Approved by the NCSA Charter Council

LeeAnne Haglund, Board Chair

Date

Abby Oas, Board Secretary

Date

Unanimous assent

11. Approve Prop 28: Art & Musica Grant Plan
Motion: Jaylee McGregor 2nd: Abby Oas
Unanimous assent

Closed Session

12. Personnel: Director Evaluation
Action Evaluation discussed

Adjournment 6:56 p.m.

Submitted by: Abby Oas, Board Secretary

5/22/24

Approved by the NCSA Charter Council

LeeAnne Haglund, Board Chair

Date

Abby Oas, Board Secretary

Date



Director FYI Report June 13, 2024

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

- It was a great year! Huge plaudits to the Grad team and all the people here who make NCSA run so smoothly.
- Here is a lovely email I received from a parent:
 - o Holly, Toni, and the entire teaching and support staff at NCSA,

I'm writing to express my profound gratitude for each and every one of you for taking such wonderful emotional and academic care of my son Cody for the last four years.

In any other school his personality would have been squashed into a conformist mold. I realized this when I chaperoned our amazing trip to Death Valley, and I've been thinking about it ever since. That experience allowed me to see how the teachers and staff of NCSA allowed him to become his amazing, occasionally exasperating, but thoroughly unique self—a self whose more outrageous edges would have been filed down anywhere else.

So thank you, thank you, thank you! Choosing NCSA for Cody's foundational education was one of the best decisions I have made as a parent, and it is all because of your dedication, love, and willingness to let my son shine in his own special way.

- o Have a wonderful summer. You will be missed!

~laura

Financial Information

- Adopted Budget is on the agenda

Facilities Update

B2

- The speaker is fixed on the theater. Jon F and Joseph will work on balancing the sound over the next few days or weeks as time allows. This is not a mission-critical issue, but it will make it easier for others to use.

B3

- There is no AC in the west wing. However, considering how long that system will be in use, we have made a cost-effective decision not to replace the control board. HVAC upgrade has begun.
- The water leak in the courtyard has been addressed. It was reported that the leak had not been addressed. The ticket is reopened, and photos are added.
- New ADA construction begins soon.

B8

- Trane found the cooling tower's drain and filler valves open. Joseph advised Trane to close the drain and said we would check with Ian to verify what valves should be opened. Ian reported high levels of raw water use, and the cooling tower valves could be the cause.

B9

- The parking lot on the way to building nine has been painted. The part closest to our driveway is painted red for no parking, and the part after the curve has parking spots painted. This was done to help make a safer environment for drop-off and pick-up for field studies.

Overall

- Speeding continues to be problematic on campus, as evidenced by a slight road rage incident on 4/26.
- The Energy Benchmarking report has been submitted per AB802, and the official letter of compliance has been received.
- New printers/copiers have been installed in buildings 2, 8, and 9. No issues have been reported at this time.
- The janitorial staff is deploying traps for the wasps now that the rain has stopped.
- The jog-a-thon saw a higher-than-normal number of people trying to drive on the course after it was closed.
- The renters in Building Five have moved out and returned the keys.

School Wide Issues

- New Hires for 2nd and 3rd Grades

- Mr. Sanzone will not be returning - we have hired an intern - Megan Krueger (Caari Morgan will be mentoring her).
- Ms. Maria will not be returning - we have hired Khara Cormia - yes she is married to Devin.
- Differentiated Assistance Update:
 - **Chronic Absenteeism** - Big error on our part about how to calculate Chronic absenteeism. I was told it was anything over 8 absences in a year. It is actually anything over 17 absences. Whew! So instead of 46% we are closer to 13% still way down from 36% so this will not be a Red Indicator next year.
 - **Suspension Rate** - was 10.3% now it is 7.5% of students with disabilities. Of those 7.5%, We have reduced our overall suspension rate from 4.5% to 3.0% - higher than previously reported due to 4 suspensions the last week of school.

Events

- Graduation and Stepping Up were lovely! Many

Arts Based Choice for Education

- We are full in every grade except 8th which is pretty typical.

Academic, Arts & Social Emotional Achievement

- Test scores are coming in - looks like we are on track to be about the same as last year - a little better in math which is great! I'll have more data in August.
- Students with disabilities scored below other students on iready with 50% below grade level and 50% approaching or above in both subjects.

Safe, Respectful and Equitable Conditions for Learning and Working

- All of the End of Year Teacher self reflections were incredibly positive. Teachers are very happy to work here, said the year went well, offered constructive feedback and were overall very positive! This is a HUGE shift from last year.

Contributor and Collaborator to the Greater Community

- The Kocim Pakan project is on the agenda for discussion.

EXHIBIT C

Schedule of Monthly Services Payments

<u>INITIAL TERM:</u>	<u>MONTHLY PAYMENT:</u>
July 1, 2020 – June 30, 2021	\$12,716.00
July 1, 2021 – June 30, 2022	\$13,115.58
July 1, 2022 – June 30, 2023	\$13,758.22
July 1, 2023 – June 30, 2024	\$14,648.74
July 1, 2024 – June 30, 2025	\$15,324.01

EXHIBIT "C"

Schedule of Monthly Services Payments Detail

Employee Name	Wages	Statutory Costs	Admin Fee	Total Cost for Employee to be billed	
Ian MacMillan	\$ 69,160.00	\$ 18,295.46	\$ 2,500.00	\$	89,955.46
Albert Kirchner	\$ 16,759.60	\$ 4,324.59	\$ 2,500.00	\$	23,584.19
Joseph Holman	\$ 44,887.92	\$ 13,386.81	\$ 2,500.00	\$	60,774.73
Howard Schmitz	\$ 6,500.00	\$ 573.69	\$ 2,500.00	\$	9,573.69
			Annual Billing	\$	183,888.07
			Montly Billing	\$	15,324.01

Ko'cim Pakan Project Partnership Agreement

1. Partners, Scope, and Duration

The parties to this agreement are: the Nevada City School of the Arts (NCSA), California Heritage: Indigenous Research Project (CHIRP), Sierra Streams Institute, and the Sierra Institute for Community and Environment (Sierra Institute). Additional parties may be added by consensus of the coordinating committee. The agreement covers all work within the approximately 150-acre NCSA project footprint (project map is attached as Appendix A). While the project is anticipated to last multiple years, this agreement covers only the first year. This agreement becomes effective upon the date of signature by all parties and twelve months thereafter. Succession agreements will be developed in January-March of 2025.

2. Tribal Acknowledgment and Engagement

This project takes place on land that was historically inhabited by members of the Nevada City Rancheria Nisenan Tribe (NCRNT). For thousands of years, indigenous people lived there in harmony with nature while practicing traditional land stewardship. Post-contact events, including the gold rush, genocide, excessive logging, and, more recently, housing built in the wildland-urban interface combined with wildfire, have not been kind to the land or the Tribe. All project partners and participants acknowledge the truth and impact of this important history.

It is an essential element of this project to bring this landscape back to a condition in which cultural burning and other Indigenous Traditional Ecological Knowledge (ITEK) applications can resume as the primary methods of restoration and ongoing stewardship. The key to accomplishing this goal is to engage and involve tribal personnel as fully as possible in the effort. Toward that end, project partners will support the NCRNT in developing a field crew to help implement project goals including a return of good fire to the land. It is our belief that we cannot recover the land without healing the communities and relationships within it. The jobs created, work on the land, community education,

and partnerships embraced and included in this partnership are the embodiment of this principle.

3. Project Tribal Involvement

The parties agree that to the extent possible, project work shall be performed by tribal personnel employing ITEK techniques which shall be included in project prescriptions and detailed on project maps. The Nevada City Rancheria Nisenan Tribe is the host tribe for the project site. As such, they will field a project work crew of approximately 8-10 people to carry out project prescriptions. At the tribe's sole discretion, mutual aid may be requested to include work crews from other tribes. At the time of this agreement, such requests were extended to Berry Creek Rancheria and the Konkow Valley Band of Maidu Indians, tribes that have already participated in project planning and ITEK mapping processes. In addition, Danny Manning, Assistant Fire Chief for Greenville Indian Rancheria has agreed to formulate the cultural burning plan.

Sierra Institute, through their High Road Training Partnership in Tribal Forest Restoration and Stewardship Program, has committed resources for a range of stewardship and restoration focused training classes, certifications, and on the job training (called work experience hereafter) for all three tribes to commence in May 2024. Training and work experience shall take place on Nevada City School of the Arts grounds and in school buildings, specifically including the school cafeteria and grounds. Training and work experience shall be conducted throughout the calendar year 2024 and will include but not be limited to Avenza Mapping, Wilderness First Aid and CPR, S212 Chainsaw maintenance and operation, Intermediate Tree Falling, Basic 32 Wildland FireFighter, FEMA 100 & 700, and Orientation to ITEK Methods and Applications. Sierra Institute will provide resources and support to CHIRP and the tribe to bolster their administrative capacity to handle the additional work and costs associated with their involvement with the Koćim Pakan Project. In addition, Sierra Institute shall provide the resources necessary to cover the costs of work experience for the Berry Creek Restoration Workforce and the Konkow Valley Band of Maidu Restoration Workforce. Tribal crews are to be included and responsible for executing the cultural burning plan at the appropriate time given weather and permit factors.

4. Governance and Decision Making

Each party to this agreement shall appoint a representative of their organization to the project coordinating committee. In addition, the Nisenan Tribal Chair shall have a seat on the committee. The committee shall meet no less than once per month on an as-needed basis. Decisions on all matters including but not limited to project activities, budget, and staffing shall be made by consensus. If a proposal does not meet consensus, the advocating and dissenting parties will have an obligation to meet between meetings to work out a good-faith solution to be considered at the next coordinating committee meeting.

5. Project Phases and Partner Budget Commitments

Phase 1. Workforce Development, May through July 2024

Sierra Institute shall provide up to \$75,000 for equipment, training, training stipends, and work experience for the Nisenan Tribal Crew, given they have all necessary employment paperwork and insurances to safely and legally employ a restoration crew. Separately, Sierra Institute will continue to provide training to the Berry Creek Restoration Workforce and Konkow Restoration Workforce.

Phase 2. Work Experience, June through August 2024

The three tribal crews will perform fuel reduction, invasive species removal, and burn plan preparation activities according to the project prescription, in support and alignment with components of the Forest Management Plan developed by Sierra Streams Institute as part of the Sierra Foothill Forest Climate Resilience Project. Sierra Institute shall reimburse up to \$100,000 to fund work experience completed in this phase. Sierra Streams Institute will provide supplementary funds as needed to complete required treatments (amount TBD and approved by committee).

Phase 3. Tribal Crew Contract Employment, August through October 2024

The Natural Resources Conservation Service (NRCS) shall provide \$213,000 to employ tribal crews to continue project prescription implementation. The Nevada City School of the Arts shall administer these tribal contracts and arrange for timely payment of payroll and related project invoices. If necessary, Sierra Streams Institute will add at least \$25,000 to complete phase 3 activities which will include all fuel reduction, delivery of firewood to tribal elders, burn plan

preparation including establishment of multiple perimeters, clearance under all electrical infrastructure, and removal of invasive species.

Phase 4. Execution of the Burn Plan, October through December 2024 as conditions warrant.

The Coordinating Committee shall, over the course of the year, work with CalFire, local fire departments and the Nevada County FireSafe Council to gain support and approval for the cultural burning plan and secure backup assets. The project will be divided into multiple subsections for 2- 4 acre burns to be conducted during this period. Burns will be carefully coordinated with school schedules, project partner's availability, and weather conditions. Adjacent neighborhoods will be kept abreast of all plans and burn schedules. Sierra Institute shall reimburse up to \$50,000 for work experience, with funds remaining from the NCRS' \$213,000 contribution from Phase 3 to be held in reserve, and Sierra Streams Institute will contribute \$25,000 for further support, with additional funds available as needed upon approval.

Phase 5. Education Component, May through December 2024

All parties agree to incorporate the following educational activities into the project program. The following list is preliminary and will be expanded by the Coordinating Committee over time. The educational component includes both students and school personnel, and the Nevada City community overall. Funding for the educational component will include a \$50,000 commitment from Sierra Streams Institute. Phase 5 activities will include but not be limited to the following:

1. There will be at least 3 teachers in-service days devoted to tribal cultural awareness, land history, and school/project/tribal relations and finally cultural competency and words to use in communicating with tribal personnel.
2. Project participants will create a project information fact sheet for community-wide and press distribution.
3. At the entrance of buildings 3 and 8, project walls of fame including pictures, facts, descriptions, poems, drawings, maps, and project-related student creations will be on display for parents, students, faculty, and community visitors to track project events and progress.
4. Project-related class projects shall be included for all grades so that students can participate safely and creatively in the effort.

5. On or around Indigenous Peoples Day (the holiday formerly known as Columbus Day) to hold an all-day celebration of tribal culture, project progress, entertainment, and food for the school, local, and tribal communities.
6. Nisenan tribal elders will walk through the forest within the project area with selected classes for students who will draw “the faces of the trees” in an art/cultural experience.
7. “Our Forests” and related education programming will be completed, where 3rd-5th grade students will monitor forest health and flora changes as the restoration project progresses. This will include ongoing monitoring of scotch broom treatment with Mr. Cormia's class and a selection of photo monitoring spots to be recorded with classes to be identified.
8. Resource Toolkit for Landscape-Scale Management in Western Nevada County. The project will compile a list of Nevada County contractors, tribal resources, land stewardship resources (including TEK and science-informed approaches), forest health monitoring protocols, and funding opportunities to assist local landowners in planning and executing restoration activities on their properties. This information will be compiled and integrated into Sierra Streams Institute's existing online Resource Toolkit for Landscape-Scale Management in Western Nevada County.
9. A school assembly will be held for the showing of the McCormick Meadows ITEK project video in the Stanislaus National Forest. This project is narrated by Miwuk tribal elders and US Forest Service personnel and shows the restoration of a sacred site and its significance to the tribe.
10. Project personnel shall design and place interpretive signs along trails within the site noting significant flora, tribal history on the land, and project goals and methods. Student artwork developed through their interaction and learning with/from the project may also be incorporated into the signage.

Signatures of Authorized Parties

Organization

Name, Title

Signature

Organization

Name, Title

Signature

Organization

Name, Title

Signature

Organization

Name, Title

Signature

Organization

Name, Title

Signature

CLIENT ' S COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2023

PREPARED FOR:

NEVADA CITY SCHOOL OF THE ARTS
13032 BITNEY SPRINGS RD
NEVADA CITY, CA 95959

PREPARED BY:

CHRISTY WHITE ASSOCIATES
348 OLIVE STREET
SAN DIEGO, CA 92103

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2024

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer NEVADA CITY SCHOOL OF THE ARTS	EIN or SSN 45-3591730
Name and title of officer or person subject to tax HOLLY PETTITT CEO	

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>8,233,630.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CHRISTY WHITE ASSOCIATES to enter my PIN 35211
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **30316735211**
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature CHRISTY WHITE Date _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. NEVADA CITY SCHOOL OF THE ARTS	Taxpayer identification number (TIN) 45-3591730
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 13032 BITNEY SPRINGS RD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEVADA CITY, CA 95959	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

MELISSA BROKENSHERE, BUSINESS MANAGER

- The books are in the care of ▶ **13032 BITNEY SPRINGS RD - NEVADA CITY, CA 95959**

Telephone No. ▶ **(530) 273-7736** Fax No. ▶ **(530) 273-1378**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2024**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year _____ or
- ▶ tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Return of Organization Exempt From Income Tax

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

2022

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NEVADA CITY SCHOOL OF THE ARTS Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 13032 BITNEY SPRINGS RD City or town, state or province, country, and ZIP or foreign postal code NEVADA CITY, CA 95959 F Name and address of principal officer: HOLLY PETTITT SAME AS C ABOVE	D Employer identification number 45-3591730 E Telephone number (530) 273-7736 G Gross receipts \$ 8,391,558. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.NCSOTA.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 2007		M State of legal domicile: CA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: PUBLIC CHARTER SCHOOL SERVING K-8TH GRADE STUDENTS THROUGHOUT NEVADA COUNTY, CALIFORNIA.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	9	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9	
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	160	
	6 Total number of volunteers (estimate if necessary)	6	300	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 6,719,243.	Current Year 7,742,772.
9 Program service revenue (Part VIII, line 2g)		136,337.	252,399.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		119.	166.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-93,003.	238,293.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		6,762,696.	8,233,630.	
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,692,644.	5,219,507.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b Total fundraising expenses (Part IX, column (D), line 25)	0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,430,181.	3,005,733.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,122,825.	8,225,240.	
	19 Revenue less expenses. Subtract line 18 from line 12	-360,129.	8,390.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 6,875,504.	End of Year 7,110,868.	
	21 Total liabilities (Part X, line 26)	2,501,736.	2,728,710.	
	22 Net assets or fund balances. Subtract line 21 from line 20	4,373,768.	4,382,158.	

Part II Signature Block

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

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

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: THE MISSION OF THE NEVADA CITY SCHOOL OF THE ARTS IS TO NURTURE AND INSPIRE ACADEMIC EXCELLENCE THROUGH THE ARTS FOR CHILDREN IN TRANSITIONAL KINDERGARTEN THROUGH THE 8TH GRADE.

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

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

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

4a (Code:) (Expenses \$ 5,557,701. including grants of \$) (Revenue \$ 252,399.) AS A NON-PROFIT PUBLIC CHARTER SCHOOL, NEVADA CITY SCHOOL OF THE ARTS (NCSA) SERVES IN EXCESS OF 400 STUDENTS IN GRADES TK - 8. THE SHARED VISION OF THE SCHOOL IS TO PROVIDE A RIGOROUS ACADEMIC ENVIRONMENT USING ART AS A LENS TO SHAPE CURRICULUM. THE MUSIC PROGRAM AT NCSA IS DESIGNED TO ENRICH ITS CORE ACADEMICS AND MAIN LESSON ART IS INTEGRATED FOR EACH GRADE LEVEL. FROM THE NCSA PHILOSOPHY STATEMENT: THE ARTS - MUSIC, DANCE, THEATER, AND THE VISUAL ARTS - ARE CRUCIAL TO THE COMPLETE EDUCATION OF A CHILD. THEIR PRACTICE, UNDERSTANDING AND APPRECIATION ARE ESSENTIAL TO HUMAN EXPERIENCE AND LEARNING ITSELF. PARTICIPATION IN THE ARTS FOSTERS A BALANCED AND ENRICHED LIFE AND ENGENDERS A COMMITMENT TO EXCELLENCE. THE ARTS ARE NOT SIMPLY A MEANS; THEY ARE AN END IN THEMSELVES. THE ARTS MAKE US HUMAN AND WHOLE.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 5,557,701.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
MELISSA BROKENSHERE, BUSINESS MANAGER - (530) 273-7736
13032 BITNEY SPRINGS RD, NEVADA CITY, CA 95959

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HOLLY PETTITT CEO & SCHOOL DIRECTOR	40.00			X			115,216.	0.	20,739.	
(2) MELISSA BROKENSHIRE CFO & BUSINESS MANAGER	40.00			X			87,050.	0.	2,250.	
(3) LEEANNE HAGLUND BOARD CHAIR	2.00	X					0.	0.	0.	
(4) LAUREN HESTERMAN VICE CHAIR	2.00	X					0.	0.	0.	
(5) MESHAWN SIMMONS TREASURER	2.00	X					0.	0.	0.	
(6) MEGHAN ARCHER MEMBER	2.00	X		X			0.	0.	0.	
(7) TRISHA ZAKON MEMBER	2.00	X					0.	0.	0.	
(8) LAURA LEBLEU MEMBER	2.00	X					0.	0.	0.	
(9) QAYYUMA DIDOMENICO MEMBER	2.00	X					0.	0.	0.	
(10) ANDREW TODD SECRETARY	2.00	X					0.	0.	0.	
(11) ABBY OAS MEMBER	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							202,266.	0.	22,989.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							202,266.	0.	22,989.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
US FOODS, INC. PO BOX 884766, LOS ANGELES, CA 90088-4766	MEAL SERVICES	230,763.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	31,333.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,658,439.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	53,000.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		7,742,772.				
Program Service Revenue	2 a AFTER SCHOOL PROGRAM	Business Code					
		624410	185,358.	185,358.			
	b STUDENT ACTIVITIES	611710	67,041.	67,041.			
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f		252,399.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		166.			166.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real					
		(ii) Personal					
	6a 251,327.						
	b Less: rental expenses ...	6b	148,991.				
	c Rental income or (loss)	6c	102,336.				
	d Net rental income or (loss)		102,336.			102,336.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
7a							
b Less: cost or other basis and sales expenses	7b						
c Gain or (loss)	7c						
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ 31,333. of contributions reported on line 1c). See Part IV, line 18							
	8a	139,662.					
	b Less: direct expenses	8b	8,937.				
c Net income or (loss) from fundraising events		130,725.			130,725.		
9 a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a BUSINESS SERVICES	Business Code					
		541200	3,600.			3,600.	
	b REFUNDS/REIMBURSEMENTS	900099	1,632.			1,632.	
	c						
	d All other revenue						
e Total. Add lines 11a-11d		5,232.					
12 Total revenue. See instructions		8,233,630.	252,399.	0.	238,459.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	230,674.	132,816.	97,858.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,711,129.	2,712,357.	998,772.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	625,537.	540,905.	84,632.	
9 Other employee benefits	415,147.	179,684.	235,463.	
10 Payroll taxes	237,020.	128,087.	108,933.	
11 Fees for services (nonemployees):				
a Management				
b Legal	8,016.	8,016.		
c Accounting	14,396.	14,396.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	282,498.	282,498.		
12 Advertising and promotion	1,148.	1,148.		
13 Office expenses	46,608.	28,460.	18,148.	
14 Information technology				
15 Royalties				
16 Occupancy	451,075.	100,001.	351,074.	
17 Travel	39,578.	22,220.	17,358.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	116,905.		116,905.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	385,148.		385,148.	
23 Insurance	129,877.		129,877.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SPECIAL ED SERVICES	882,513.	882,513.		
b BOOKS AND SUPPLIES	605,859.	482,488.	123,371.	
c CHARTER AUTHORIZER FEES	42,112.	42,112.		
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	8,225,240.	5,557,701.	2,667,539.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	5,888.	1	915.
	2 Savings and temporary cash investments	1,071,906.	2	1,107,213.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,007,146.	4	1,429,550.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	68,378.	9	16,016.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,515,721.		
	b Less: accumulated depreciation	10b 1,958,547.	10c 4,722,186.	4,557,174.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,875,504.	16	7,110,868.	
Liabilities	17 Accounts payable and accrued expenses	130,763.	17	211,941.
	18 Grants payable		18	
	19 Deferred revenue	152,856.	19	382,908.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	2,211,650.	23	2,133,861.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	6,467.	25	0.
	26 Total liabilities. Add lines 17 through 25	2,501,736.	26	2,728,710.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,327,917.	27	4,382,158.
	28 Net assets with donor restrictions	45,851.	28	0.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,373,768.	32	4,382,158.
33 Total liabilities and net assets/fund balances	6,875,504.	33	7,110,868.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,233,630.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,225,240.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,390.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,373,768.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,382,158.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Employer identification number

NEVADA CITY SCHOOL OF THE ARTS

45-3591730

Part I Contributors \$oaa e opnq pek o% oa qlhe pa kleao kb L np E eb epek h ol a eo aa a

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	K AND F BAXTER FAMILY FOUNDATION 625 FAIR OAKS AVE SUITE 360 SOUTH PASADEMA, CA 91030	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> \$ kilhapa L np EE bkn k od k pne qpek o%
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> \$ kilhapa L np EE bkn k od k pne qpek o%
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> \$ kilhapa L np EE bkn k od k pne qpek o%
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> \$ kilhapa L np EE bkn k od k pne qpek o%
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> \$ kilhapa L np EE bkn k od k pne qpek o%
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> \$ kilhapa L np EE bkn k od k pne qpek o%

NEVADA CITY SCHOOL OF THE ARTS	Employer identification number 45-3591730
--------------------------------	--

Part II Noncash Property \$aa e opnq pek o% [oa qlhe pa kleao kb L np EE eb epek h ol a eo aa a

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) \$aa e opnq pek o %	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number
45-3591730

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.)
oa qlhe pa kleao kb L np EEE eb epek h ol a eo aa a

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization NEVADA CITY SCHOOL OF THE ARTS Employer identification number 45-3591730

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,439,912.		1,439,912.
b Buildings		4,887,405.	1,802,560.	3,084,845.
c Leasehold improvements		149,252.	140,008.	9,244.
d Equipment		39,152.	15,979.	23,173.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,557,174.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	8,382,621.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	8,382,621.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		-148,991.
c	Add lines 4a and 4b	4c		-148,991.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	8,233,630.

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

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

1	Total expenses and losses per audited financial statements		1	8,374,231.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		148,991.
e	Add lines 2a through 2d	2e		148,991.
3	Subtract line 2e from line 1		3	8,225,240.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	8,225,240.

Part XIII Supplemental Information.

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

PART X, LINE 2:

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

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES -148,991.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 148,991.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public
Inspection

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

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
NONDISCRIMANTORY POLICY INCLUDED IN ALL ENROLLMENT MATERIALS.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
THE ORGANIZATION IS A PUBLIC CHARTER SCHOOL WHICH OPERATES TUITION-FREE; THEREFORE, SCHOLARSHIPS AND FINANCIAL ASSISTANCE DO NOT APPLY AND THUS RECORDS FOR SUCH AID ARE NOT MAINTAINED.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990) 2022

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		READ-A-THON (event type)	AGC (event type)	1 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	17,766.	149,600.	3,629.	170,995.
	2	Less: Contributions	17,766.	9,938.	3,629.	31,333.
	3	Gross income (line 1 minus line 2)		139,662.		139,662.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses		8,937.		8,937.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				8,937.
11	Net income summary. Subtract line 10 from line 3, column (d)				130,725.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

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

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

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

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

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

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

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

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

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization **NEVADA CITY SCHOOL OF THE ARTS** Employer identification number **45-3591730**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
RAVEN SPRINGS LLC - 45-3591730 13024 BITNEY SPRINGS RD NEVADA CITY, CA 95959	PROPERTY HOLDING	CALIFORNIA	875,570.	4,888,521.	NEVADA CITY SCHOOL OF THE ARTS

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

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		
1b		
1c		
1d		
1e		
1f		
1g		
1h		
1i		
1j		
1k		
1l		
1m		
1n		
1o		
1p		
1q		
1r		
1s		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

JUNE 30, 2023

PREPARED FOR:

NEVADA CITY SCHOOL OF THE ARTS
13032 BITNEY SPRINGS RD
NEVADA CITY, CA 95959

PREPARED BY:

CHRISTY WHITE ASSOCIATES
348 OLIVE STREET
SAN DIEGO, CA 92103

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	\$	0
LESS: PAYMENTS AND CREDITS	\$	0
PLUS: OTHER AMOUNT	\$	0
PLUS: INTEREST AND PENALTIES	\$	0
NO PAYMENT IS REQUIRED	\$	

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

California Exempt Organization Annual Information Return

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) **07/01/2022**, and ending (mm/dd/yyyy) **06/30/2023**

Corporation/Organization name NEVADA CITY SCHOOL OF THE ARTS		California corporation number 2992877	
Additional information. See instructions.		FEIN 45-3591730	
Street address (suite or room) 13032 BITNEY SPRINGS RD		PMB no.	
City NEVADA CITY		State CA	ZIP code 95959
Foreign country name	Foreign province/state/county	Foreign postal code	

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

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

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	422,738	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received	3	7,873,497	00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	8,296,235	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	8	8,296,235	00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	8,225,240	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	70,995	00
Filing Fee	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Penalties and interest. See General Information J	15		00
16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer _____	Title CEO	Date	<input type="checkbox"/> Telephone
	Preparer's signature _____	Date	Check if self-employed <input type="checkbox"/>	<input type="checkbox"/> PTIN P02370487
	Firm's name (or yours, if self-employed) and address CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA 92103			<input type="checkbox"/> Firm's FEIN 27-2956198 <input type="checkbox"/> Telephone (619) 270-8222
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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

228951 01-10-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2	8	00
	3	Dividends	•	3		00
	4	Gross rents	•	4	0	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6		00
	7	Other income	•	7	422,730	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	422,738	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	230,674	00
	12	Other salaries and wages	•	12	3,711,129	00
	13	Interest	•	13		00
	14	Taxes	•	14	237,020	00
	15	Rents	•	15	873,486	00
	16	Depreciation and depletion (See instructions)	•	16	14,926	00
	17	Other expenses and disbursements	•	17	3,158,005	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	8,225,240	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		457,850	•	667,901
2 Net accounts receivable		1,007,146	•	1,424,921
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments STMT 4		3,442,286	•	3,442,286
10 a Depreciable assets	149,252		149,252	
b Less accumulated depreciation	(125,082)	24,170	(140,008)	9,244
11 Land		104,265	•	104,265
12 Other assets STMT 5		1,494,229	•	677,869
13 Total assets		6,529,946		6,326,486
Liabilities and net worth				
14 Accounts payable		130,763	•	211,941
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable STMT 6		58,835	•	51,324
17 Mortgages payable			•	
18 Other liabilities STMT 7		1,434,152		1,086,030
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		4,906,196	•	4,977,191
22 Total liabilities and net worth		6,529,946		6,326,486

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

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

1 Net income per books	•	70,995	7 Income recorded on books this year not included in this return. Attach schedule	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6		70,995
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•				
6 Total. Add line 1 through line 5		70,995			

CA 199	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
MANAGEMENT SERVICES TO LLC		165,099.
AFTERSCHOOL CARE FEES		185,358.
OTHER LOCAL REVENUES		72,273.
TOTAL TO FORM 199, PART II, LINE 7		422,730.

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 2
NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
HOLLY PETTITT 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	CEO & SCHOOL DIRECTOR 40.00	132,816.
MELISSA BROKENSHIRE 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	CFO & BUSINESS MANAGER 40.00	97,858.
LEEANNE HAGLUND 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	BOARD CHAIR 2.00	0.
LAUREN HESTERMAN 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	VICE CHAIR 2.00	0.
MESHAWN SIMMONS 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	TREASURER 2.00	0.
MEGHAN ARCHER 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
TRISHA ZAKON 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
LAURA LEBLEU 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.

NEVADA CITY SCHOOL OF THE ARTS

45-3591730

QAYYUMA DIDOMENICO
13032 BITNEY SPRINGS RD
NEVADA CITY, CA 95959

MEMBER
2.00

0.

ANDREW TODD
13032 BITNEY SPRINGS RD
NEVADA CITY, CA 95959

SECRETARY
2.00

0.

ABBY OAS
13032 BITNEY SPRINGS RD
NEVADA CITY, CA 95959

MEMBER
2.00

0.

TOTAL TO FORM 199, PART II, LINE 11

230,674.

CA 199

OTHER EXPENSES

STATEMENT 3

DESCRIPTION

AMOUNT

OTHER OCCUPANY EXPENSES
BOOKS AND SUPPLIES
INSURANCE
PROFESSIONAL SERVICES
OTHER OPERATING EXPENSES
CHARTER AUTHORIZER FEES
PENSION CONTRIBUTIONS
OTHER EMPLOYEE BENEFITS

168,599.
578,262.
119,298.
1,109,800.
99,250.
42,112.
625,537.
415,147.

TOTAL TO FORM 199, PART II, LINE 17

3,158,005.

CA 199

OTHER INVESTMENTS

STATEMENT 4

DESCRIPTION

BEG. OF YEAR

END OF YEAR

CAPITAL CONTRIBUTION TO RAVEN SPRINGS LLC

3,442,286.

3,442,286.

TOTAL TO FORM 199, SCHEDULE L, LINE 9

3,442,286.

3,442,286.

CA 199	OTHER ASSETS	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
RIGHT-OF-USE ASSET	1,281,296.	623,266.
SECURITY DEPOSIT	13,786.	13,786.
PREPAID EXPENSES	57,799.	16,016.
DUE FROM RELATED ENTITY	141,348.	24,801.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	1,494,229.	677,869.

CA 199	BONDS AND NOTES PAYABLE	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ON-BILL FINANCING LOAN	58,835.	51,324.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	58,835.	51,324.

CA 199	OTHER LIABILITIES	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	152,856.	382,908.
LEASE LIABILITY	1,281,296.	703,122.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,434,152.	1,086,030.

TAXABLE YEAR
2022

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name	Identifying number
NEVADA CITY SCHOOL OF THE ARTS	45-3591730

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	8,296,235
2 Total gross income (Form 199, line 8)	2	8,296,235
3 Total expenses and disbursements (Form 199, line 9)	3	8,225,240

Part II Settle Your Account Electronically for Taxable Year 2022

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
---	------------------	--

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2022 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here			
	Signature of officer	Date	CEO

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	CHRISTY WHITE	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA				Firm's FEIN 27-2956198 ZIP code 92103

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature		Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address				Firm's FEIN ZIP code

STATE COPY

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

JUNE 30, 2023

PREPARED FOR:

RAVEN SPRINGS LLC
13024 BITNEY SPRINGS RD
NEVADA CITY, CA 95959

PREPARED BY:

CHRISTY WHITE ASSOCIATES
348 OLIVE STREET
SAN DIEGO, CA 92103

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	\$	0
LESS: PAYMENTS AND CREDITS	\$	0
PLUS: OTHER AMOUNT	\$	0
PLUS: INTEREST AND PENALTIES	\$	0
NO PAYMENT IS REQUIRED	\$	0

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

California Exempt Organization Annual Information Return

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) **07/01/2022**, and ending (mm/dd/yyyy) **06/30/2023**

Corporation/Organization name RAVEN SPRINGS LLC		California corporation number 8247285	
Additional information. See instructions.		FEIN 45-3591730	
Street address (suite or room) 13024 BITNEY SPRINGS RD		PMB no.	
City NEVADA CITY		State CA	ZIP code 95959
Foreign country name		Foreign province/state/county	
		Foreign postal code	

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

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

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	875,570	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received	3		00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	875,570	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	8	875,570	00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	1,018,031	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-142,461	00
Filing Fee	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Penalties and interest. See General Information J	15		00
16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer _____	Title CEO	Date	<input type="checkbox"/> Telephone
	Preparer's signature _____	Date	Check if self-employed <input type="checkbox"/>	<input type="checkbox"/> PTIN P02370487
	Firm's name (or yours, if self-employed) and address CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA 92103			<input type="checkbox"/> Firm's FEIN 27-2956198 <input type="checkbox"/> Telephone (619) 270-8222
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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

228951 01-10-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2	158	00
	3	Dividends	•	3		00
	4	Gross rents	•	4	875,412	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6		00
	7	Other income	•	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	875,570	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	SEE STATEMENT 1	0 00
	12	Other salaries and wages	•	12		00
	13	Interest	•	13	116,905	00
	14	Taxes	•	14		00
	15	Rents	•	15	5,961	00
	16	Depreciation and depletion (See instructions)	•	16	370,222	00
	17	Other expenses and disbursements	•	17	SEE STATEMENT 2	524,943 00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	1,018,031	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		619,944		• 440,227
2 Net accounts receivable				• 4,629
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments				•
10 a Depreciable assets	4,706,421		4,926,557	
b Less accumulated depreciation	(1,448,317)	3,258,104	(1,818,539)	3,108,018
11 Land		1,335,647		• 1,335,647
12 Other assets	STMT 3	10,579		•
13 Total assets		5,224,274		4,888,521
Liabilities and net worth				
14 Accounts payable		141,348		• 24,801
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable		2,152,815		• 2,082,537
18 Other liabilities	STMT 4	20,253		13,786
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		2,909,858		• 2,767,397
22 Total liabilities and net worth		5,224,274		4,888,521

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1 Net income per books	• -142,461	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule	•	10 Net income per return. Subtract line 9 from line 6	-142,461
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5	-142,461		

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 1

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
NEVADA CITY SCHOOL OF THE ARTS	SOLE-MEMBER OF LLC 0.00	0.
TOTAL TO FORM 199, PART II, LINE 11		0.

CA 199 OTHER EXPENSES STATEMENT 2

DESCRIPTION	AMOUNT
PROFESSIONAL SERVICES	207,765.
UTILITIES	114,663.
INSURANCE	10,579.
LANDSCAPING	46,205.
REPAIRS & MAINTENANCE	91,509.
OFFICE & FEES	17,080.
SUPPLIES	27,597.
SECURITY	9,545.
TOTAL TO FORM 199, PART II, LINE 17	524,943.

CA 199 OTHER ASSETS STATEMENT 3

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES	10,579.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	10,579.	0.

CA 199 OTHER LIABILITIES STATEMENT 4

DESCRIPTION	BEG. OF YEAR	END OF YEAR
LEASE DEPOSITS	20,253.	13,786.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	20,253.	13,786.

TAXABLE YEAR
2022

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name	Identifying number
RAVEN SPRINGS LLC	45-3591730

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	875,570
2 Total gross income (Form 199, line 8)	2	875,570
3 Total expenses and disbursements (Form 199, line 9)	3	1,018,031

Part II Settle Your Account Electronically for Taxable Year 2022

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
---	------------------	--

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2022 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here	_____	_____	CEO
	Signature of officer	Date	Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature CHRISTY WHITE	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P02370487
Must Sign	Firm's name (or yours if self-employed) and address CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA	Firm's FEIN 27-2956198	ZIP code 92103		

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN	ZIP code	

2024-25 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Nevada City School of the Arts

**Projected Expenditures through: June 30, 2024
For Resource 1400 Education Protection Account**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	1,604,995.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		1,604,995.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,604,995.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,604,995.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

NEVADA CITY SCHOOL OF THE ARTS

Certificated Salary Schedule

Effective July 1, 2024

Steps	Class I	Class II	Class III	Class IV	Class V
1	\$50,778	\$52,301	\$53,870	\$56,025	\$58,826
2	\$52,047	\$53,609	\$55,217	\$57,426	\$60,297
3		\$54,949	\$56,598	\$58,861	\$61,805
4		\$56,323	\$58,013	\$60,333	\$63,350
5		\$57,731	\$59,463	\$61,841	\$64,933
6		\$59,174	\$60,949	\$63,387	\$66,557
7		\$60,654	\$62,473	\$64,972	\$68,221
8		\$62,170	\$64,035	\$66,596	\$69,926
9		\$63,724	\$65,636	\$68,261	\$71,674
10		\$65,317	\$67,277	\$69,968	\$73,466
11		\$66,950	\$68,959	\$71,717	\$75,303
12		\$68,624	\$70,683	\$73,510	\$77,185
13		\$70,339	\$72,450	\$75,348	\$79,115
14		\$72,098	\$74,261	\$77,231	\$81,093
15		\$73,900	\$76,117	\$79,162	\$83,120
16		\$73,900	\$76,117	\$79,162	\$83,120
17		\$75,748	\$78,020	\$81,141	\$85,198
18		\$77,642	\$79,971	\$83,170	\$87,328
19		\$77,642	\$79,971	\$83,170	\$87,328
20		\$79,971	\$82,370	\$86,497	\$90,821

Certificated Stipends

- Advisory Committee Stipend - \$1000
- Field Study Overnight Stipend - \$50/night
- Academic Tournament Stipend - \$250
- Assessment Coordination Stipend - \$2,000

Supplemental Authorization Stipend - 3% increase to base salary

(Supplemental subject must be in use and required for teaching in the school year to receive the stipend)

1. Assignments to classes shall be based on education units as follows:

Class I	BA/Intern/Permit (no credential)	
Class II	BA plus 30 recognized semester units	3% Increase
Class III	BA plus 45 recognized semester units* or MA	3% Increase
Class IV	BA plus 60 recognized semester units* or MA plus 15 recognized semester units**	4% Increase
Class V	BA plus 75 recognized semester units* or MA plus 30 recognized semester units**	5% Increase
	*Units must be earned after the issuance of the BA	
	**Units must be earned after the issuance of the MA	

2. NCSA certified training can be contributed toward educational credits to count towards class increase, but they must be tied to goal growth. One educational unit shall be equal to 15 contact hours of training and will be approved by the School Director on a case by case basis.

3. This salary schedule is based on 186 days of service per traditional calendar contract year.

Full-time Equivalent: 1 FTE = 186 days (175 instructional days and 11 in-service days) at 7.5 hours per day, or 1,395 hours per year

Substitute Pay: \$170/full day (\$22.67/hour), \$102/half day (\$27.20/hour)

Long-term substitute \$250/day (\$33.33/hour) after 21 consecutive days in the same position, for the remainder of the assignment.

4/22/16 - Approved revision of BA to Credential; Incr sub pay; Incr steps 15, 20, & 25 for Classes I, II, & III

3/30/17 - Approved revision to remove BTSA for class 0

4/28/17 - Approved revision to increase Class I starting step,

5/1/17 - Add Curriculum, Teacher on Assignment & Advisory Stipend

9/13/17 - Increase sub rate per county increase

4/30/2018 - 1.56% market rate increase

4/25/2018 - Increase starting step / Adjust Class IV & V % increase

5/30/2019 - Increase starting step & Degree/units change

3/17/2022 - Increase days to 186 & 3% increase overall

2/23/23 - Increase long term sub rate to \$250/day

6/15/23 - 4% COLA Increase, add academic stipend, increase advisory stipend

10/16/2023 - Added stipend for teaching electives (certificated teachers only)

Yrs of Service To Date	Current Step	Proposed New Step	Total Amount Increase	24/25	25/26
On track					
New Teacher					
New Teacher					
12	CV/S 8	CV/S 13	\$ 12,558.00	\$ 6,279.00	\$ 6,279.00
21	CIII/S15	CIII/S20	\$ 6,071.00	\$ 3,035.50	\$ 3,035.50
On track				\$ -	\$ -
On track				\$ -	\$ -
14	CV/S9	CV/S15	\$ 11,445.68	\$ 5,722.84	\$ 5,722.84
Intern				\$ -	\$ -
8	CIII/S6	CIV/S9	\$ 7,312.00	\$ 3,656.00	\$ 3,656.00
15	CIV/S15	CIV/S15	\$ -	\$ -	\$ -
New Teacher				\$ -	\$ -
22	CV/S7	CV/S20	\$ 22,600.00	\$ 11,300.00	\$ 11,300.00
On track				\$ -	\$ -
14	CIV/S11	CIV/S15		\$ -	\$ -
On track				\$ -	\$ -
On track				\$ -	\$ -
New Teacher				\$ -	\$ -
Leaving				\$ -	\$ -
On track				\$ -	\$ -
14	CIII/S8	CIII/S15	\$ 10,481.00	\$ 5,240.50	\$ 5,240.50
On track					
On track					
New Teacher					
On track					
On track					
On track					
Total Increase			\$ 70,467.68	\$ 35,233.84	\$ 35,233.84



State of California
 Commission on Teacher Credentialing
 Certification Division
 1900 Capitol Avenue
 Sacramento, CA 95811-4213

Email: credentials@ctc.ca.gov
 Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 24/25

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: Nevada City School of the Arts District CDS Code: 29-10298-0114330

Name of County: Nevada County CDS Code: 29-10298

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 6/13/24 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2025.

Submitted by (Superintendent, Board Secretary, or Designee):

<u>Holly Pettitt</u>	<u>School Director</u>	
Name	Signature	Title
<u>530-273-1522</u>	<u>530-273-7736</u>	<u>6/13/2024</u>
Fax Number	Telephone Number	Date
<u>13032 Bitney Springs Rd. Nevada City CA 95959</u>		
Mailing Address		
<u>director@ncsota.org</u>		
EMail Address		

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Name of County _____ County CDS Code _____

Name of State Agency _____

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ___/___/___, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

_____	_____	_____
<i>Name</i>	<i>Signature</i>	<i>Title</i>
_____	_____	_____
<i>Fax Number</i>	<i>Telephone Number</i>	<i>Date</i>

<i>Mailing Address</i>		

<i>E-Mail Address</i>		

► *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	_____
Bilingual Authorization (applicant already holds teaching credential)	_____
List target language(s) for bilingual authorization: _____	
Resource Specialist	_____ 2 _____
Teacher Librarian Services	_____
Emergency Transitional Kindergarten (ETK)	_____

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	1
Special Education	2
TOTAL	

Authorizations for Single Subject Limited Assignment Permits

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	
English		Science: Chemistry	
Foundational-Level Math		Science: Geoscience	
Foundational-Level Science	1	Science: Physics	
Health		Social Science	
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? Yes No

If no, explain. small county / school

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? 2

If yes, list each college or university with which you participate in an internship program.
CalSTATE TEACH
Chico State

If no, explain why you do not participate in an internship program.



School Director's Monitoring Report

Charter Governance Council Meeting: June, 2023

B - Global Executive Constraint – Annual Internal Report

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

Signed 

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

Interpretation:

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

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

Operational Definitions:

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

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

Data:

- a) NCSA has reviewed each policy and procedure and revised where legally required and/or to reflect NCSA practice.
- b) NCSA has processes in place to protect private data, locking cabinets, secure computer files, etc).
- c) The School Director and Business Manager regularly review all personnel and legal matters pertaining to school personnel and have those policies reviewed by our attorneys. The board reviews these policies at every January or February Governance Council Meeting. The list of policies was last approved at the February 2024 meeting.
- d) Internal audits and internal controls are reviewed with appropriate staff in the Business Office. The Business Manager and Director continually assess the financial systems in terms of the five elements of internal control (control environment, risk assessment, control activities, information and communication monitoring). Annual training includes, but is not limited to instruction on legal compliance, NCSA Regulations, and proper internal controls (e.g. segregation of duties, reconciliations, security of assets, levels of approval, etc.). Because of these [Accounting Policies & Procedures](#), controls and the conscientious work of all staff we continue to have clean state audits.
- e) See below
- f)
 - (1) [2022-23 Fiscal Audit](#)
 - (2) NCSA complies with all legal compliance for financial management and accountability of its resources at the school level and with all state financial requirements for the auditing of its books. The most recent independent audit of NCSA was for July 1, 2021 through June 30, 2022. For the 7th year in a row NCSA was found to be in compliance with no findings and/or exceptions since

bringing business services in-house.

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

2024-25 Local Performance Indicator Self-Reflection

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

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2023/2024		77%	4.9%	0%	13.2%	1.6	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA’s progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science				4	

3. Rate the LEA’s progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science				4	

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards					5	
Physical Education Model Content Standards			3			
Visual and Performing Arts					5	
World Language	1					

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers					5
Providing support for teachers on the standards they have not yet mastered					5

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	4
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

The School Director sends a weekly phone call and email to update parents on what is happening at school. Teachers send out weekly and monthly updates for every classroom. On the 2024 local parent survey, parents indicated they felt very well communicated with, with 99% of parents feeling that communication is excellent. 96% of Parents reported feeling both welcome and engaged at school including economically disadvantaged parents and parents of students with disabilities. In addition, 97% would recommend NCSA to other families. All survey questions relate directly to our LCAP goals or to the school's Ends Policies, both of which drive instruction and our Strategic Plan.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

NCSA will continue to seek input from parents of unduplicated and underrepresented families by offering evening and weekend parenting classes and evening Parent Advisory meetings for those who cannot attend during the day, as well as a specific Title 1 survey seeking input on how they would like to see us spend Title I funding their children generate. Parents are regularly encouraged to respond to the weekly Director's note to offer thoughts and suggestions on the daily happenings at NCSA. This coming year we will hold family math game nights and 3 community gatherings at a local businesses. Every year we offer 2 opportunities for parents to come to school and learn more about the programs and classes we offer.

- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

Parents are invited to attend monthly Parent Advisory Meetings where the Ends Policies, strategic plan and LCAP are discussed regularly. In 24-25, NCSA will focus on identifying and encouraging more active engagement and support of parents of underrepresented families by creating a Wellness Resource Center to support family needs including counseling, and continue to offer a Parent Resource Coordinator who provides more direct communication with families and offers helpful parent resources to support parenting at home.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	5
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

NCSA's strengths and progress in building partnerships for student outcomes comes from connecting with all stakeholders in the school community. NCSA has formed partnerships with: Families, staff, local community resources and works consistently to strengthen and maintain these partnerships. NCSA also works to make connections beyond the school community to partner with agencies within the county and beyond. Some of these partnerships includes the development of a comprehensive student wellness program that helps to coordinate care and supports between the school and local community. For example, NCSA hosts a local art therapy agency on campus (Art Space), host a local Martial Arts dojo on campus (Kuk Sul Won), collaborates with a variety of local non-profits, like Bright Futures for Youth and Club Live who provide direct services on campus.

The wellness program also works with the Superintendent of Schools in Nevada County to infuse programs such as the Tobacco Use Prevention Education (TUPE) and referrals to the Nevada County Special Multidisciplinary Agency Resource Team (SMART), Youth Bicyclist of Nevada County (YBONC). NCSA works to establish and maintain connections with the local Native American tribes, specifically the Nisenan, and has established a program for developing increased cultural access and use of the land the school currently occupies.

Finally NCSA connects with local universities as part of the career development program and for recruiting interns from School Psychology and School Counseling as a method of both training and recruiting mental health professionals and developing student connections to local universities.

- Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

Areas of improvement at NCSA include: Creating more collaborations with community cultural groups including the Nisenan Tribe and LGBTQIA community groups. Continuing to develop partnerships with local art groups including the Nevada County Arts Council and The Center for the Arts in Grass Valley. NCSA also wants to partner with the Ride for Focus non-profit organization to help bring equal access to students who want to pursue biking as a wellness activity. Other areas of increased partnerships for student outcomes include partnering with the Nevada County Superintendent of Schools for improved implementation of restorative practices.

- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

The highest number of underrepresented families identified include families from socio-economically diverse backgrounds and families of diverse ethical and cultural backgrounds. It is the hope of NCSA that through continual staff-training in the areas of equity and cultural awareness, in partnership with an anti-bias grant from the CDE, that engagement of underrepresented families will continue to improve. In 23/24 the staff at NCSA focused their efforts on developing their intercultural competence by participating in a Curriculum Representation Design course to build their culturally relevant curriculum. The teachers have begun redefining their standards aligned classroom curriculum maps by including the Learning for Justice - Social Justice Standards to their yearly plans and by creating culturally responsive units that focus on teaching from multiple perspectives and across difference. This work will continue into 24/25 and beyond. In addition, we are training staff in The Responsive Classroom methods to ensure student engagement is prioritized.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	5
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	5

Practices	Rating Scale Number
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	4

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

Parents satisfaction and participation is high at NCSA among underrepresented families who represent 48% of our families - our largest subgroup. 47% of survey respondents identified as being economically disadvantaged. All parents are invited to attend monthly Parent Advisory Meetings where the Ends Policies, strategic plan and LCAP are discussed regularly. In 24/25, NCSA will focus on identifying and encouraging more active engagement and support of parents of under represented families by hiring a student/family engagement coordinator whose primary responsibility will be to connect with parents and seek more individual and direct input on their needs and overall satisfaction with our program.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

NCSA needs to continue to grow its outreach program for under represented families. We intend to do this by:

Ensuring Open Communication Channels: Continuing to build on our already effective communication channels such as the weekly and monthly notes, utilizing social media, StopIt! anonymous reporting app for students, holding community meetings, and continuing to use Parent Square to reach a wider audience ensuring that all stakeholders, including parents, students, teachers, and community members, are informed about opportunities to provide input. This may involve

Inclusivity and Accessibility: Ensuring that the process for providing input is inclusive and accessible to all community members, particularly those from marginalized or underrepresented groups. We provide translation services in Spanish for our newsletter and all-calls, host meetings at convenient times and locations and offer childcare, and we use multiple formats for feedback collection (e.g., surveys, PAG, online forums). Establishing clear feedback loops where NCSA not only gathers input but also responds to it, showing how the feedback has influenced decisions or why certain suggestions may not have been adopted. This helps maintain ongoing engagement and participation from the community.

Transparent Decision-Making Process: Increased transparency in how input is used in decision-making. This includes clearly communicating how feedback is collected, analyzed, and incorporated into decisions, and providing regular updates on the status of initiatives influenced by community input. Parents have also asked for more budget transparency which we will highlight at our Back To School Night.

Building Trust and Relationships: Fostering trust and stronger relationships between NCSA and the community by demonstrating a genuine commitment to listening and responding to input showing that feedback is valued and has a tangible impact on policies and practices. Using our weekly note to highlight parent input on the survey is one way to do this.

By focusing on these areas, NCSA aims to create a more inclusive, transparent, and effective process for seeking and utilizing input for decision-making, ultimately leading to better educational outcomes and stronger community partnerships.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

Given that over 200 families responded to the survey and half of those represented economically disadvantaged families, we do feel like we are making progress in engagement with underrepresented families. NCSA should utilize the Parent Resource Coordinator and the Wellness Coordinator to continue to build outreach programs and offer parent support to underrepresented families. One idea we have is to create a parent BIPOC group to offer support for one another. See above response for additional ways in which we will engage underrepresented families.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

NCSA gives the CHKS survey to parents, 6th & 7th Grade students and staff in the Fall and then gives a separate local student, parent and staff survey in the spring. On average, over 81% of 4th-8th grade students are engaged, feel safe, and are happy at school (CHKS/Student Survey 23/24). CHKS data showed the 30% of 7th grade students have felt hopelessness in the past year.

Although students reported less mental health concerns this year and 81% of middle school students reported that when they have received counseling support it has helped them, 60% of middle school students also noted that bullying/teasing is still an issue.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Growth: While students reported they understood their teachers and the school had high expectations for them, 31.5% of the respondents indicated school was mid-to high boredom and 39% felt there was no meaningful engagement in the classroom. However, approximately 75% of students want to do well in classes and want to learn the content, but they indicated it was boring. In regards to participation in activities at school, students were mixed on their involvement from not at all to very much so. A noteworthy data point was that 53% or more of the students felt like they did not have a say in helping to decide school activities and rules, say how things work, etc. There was little voice that was given on behalf of the students to the larger school community and the decisions that were made. When asked why students were harassed or bullied, students responded that it was either because of their gender or because they are LGBTQ+, or have a physical or mental disability. The data shows this affects about 20% of our students, so there is work to do here.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Based on the results, actions which need to be implemented include opportunities for students to learn how to cope with hopelessness and chronic sadness; education around how to stop bullying, intimidation and a person's rights to a harassment free educational setting; and in reverse, the harasser needs to be educated on diversity, inclusion, and tolerance and what sexual harassment means. We are excited to offer Vector On-line Training to our students next year that we cover all of these topics.

In curriculum and instruction, there needs to be more Learner Driven Instruction options where the student is able to engage with their learning more rather than being lectured or dictated to. Perhaps collaborative strategies such as working on a Project based Learning activity will increase critical thinking and teamwork aspects of learning and will motivate students. When making decisions on campus about school activities and how things work on a school campus, we will include our newly formed student council in decision making.

Access to a Broad Course of Study (LCFF Priority 7)

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

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

We use the LCAP as a measurement for broad courses of study. Currently, all NCSA students have access to the following: Orton-Gillingham curriculum, iReady for ELA and math, and authentic voices literature. We use the Writing By Design curriculum for writing. Teachers use the State History Standards, the Learning for Justice Social Justice Standards, and the Next Generation Science Standards and the Visual and Performing Arts Standards as guides for teaching those subjects. NCSA integrates the Arts into all academics and students have access to multiple art and music classes including weekly dance and movement classes in addition to 22 different electives to choose from in middle school encompassing, art, music, dance, mountain biking, physical fitness and thriving in the outdoors. To ensure students have physical access to a broad course of study we use parent/staff surveys and the FIT review regarding safety. To determine emotional safety we use CHKS and student surveys regarding diversity and bullying, their satisfaction with all their classes, and attendance rates to determine if all students are able to access their education on a daily basis.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent

to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

Most students are progressing well in academics with the exception of students with disabilities who continue to score well below the other subgroups (please see LCAP for details). According to our surveys 97% of parents feel their child is receiving an appropriate education, our facilities are in good repair, overall student satisfaction on our local 4th - 8th grade student survey is 81%, and 83% of middle school students feel they receive a strong education. There are no differences across school sites because NCSA is one independent charter school and acts as its own LEA.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

While the overall percentage of students who are chronically absent has decreased significantly (36% to 12% - Local Data), we are concerned that 74% of the students who were chronically absent in 2024 (Local Data) were economically disadvantaged and 33% are students with disabilities.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

We will focus on students with disabilities and economically disadvantaged youth in 2024/25 by giving them priority access to our counselor, by giving their parents priority access to the Parent Resources Coordinator and we will utilize our Wellness Coaches to work with chronically absent youth to build their capacity for attending school. In addition, we will be offering all chronically absent students the opportunity to participate in our after school attendance recovery & tutoring program to make up absences thereby decreasing our chronically absent rate and ensuring equal access to a broad course of study.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are					

Coordinating Instruction	1	2	3	4	5
expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					

Coordinating Services	1	2	3	4	5
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					

2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

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

Goals and Actions

Goal

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP - ELA number of points above/below standard as reported on the CA Dashboard	All School - 12 pts Above Low Income - 5 pts Below (CA Dashboard 18/19)	Above Standard: All Students - 68% (6th-8th only) Low Income - 60% CAASPP 20/21	Above Standard: All Students - High - 29.8 pts Above Low Income - High - 10.5 Above (CADashboard) 21/22	All Students Green - 25.3 Points Above Standard Low Income - Green 12.6 Points Above Standard CA Dashboard 22/23	Increase ELA scores by 10 points on the CA Dashboard for the school and low income students.
CAASPP - Math number of points above/below standard as reported on the CA Dashboard	School - 18 Pts Below L. I.- 39 pts below (Dashboard 18/19)	Above Standard: All Students - 45% Low Income - 28% CAASPP 20/21	Above Standard: All Students - Med - 14.9 pts Below Low Income - Low - 33.9 pts below. CA Dashboard 21/22	All Students Yellow - 19.6 Points Below Standard Low Income Students - Orange - 31.5 Points Below Standard CA Dashboard 22/23	Increase Math scores by 10 points for the school and low income students on the CA Dashboard.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CST - Science % of 5th and 8th grade students who score at or above Standard.	45% of 8th grade students scored at or above standard on the CST - Science 50% of 5th grade students scored at or above standard on the CST - Science (18/19)	57.5% of 8th grade students scored at or above standard on the CAST - Science 20/21. (No data for 5th Grade)	70% of 8th grade students scored at or above standard on the CAST - Science 21/22. 69% of 5th grade students scored at or above standard on the CAST - Science Test 21/22.	66.67% of 8th grade students scored at or above standard on the CAST 45.10% of 5th grade students scored at or above standard on the CAST - Science Test 22/23.	5th and 8th grade students will increase scores by 5% on the CST - Science.
% of all 6th-8th grade students who score at or above standard on the Writing By Design assessment.	57% of 6th-8th grade students scored at or above standard on the Writing By Design assessment. (20/21 Local Assessments May)	59% of 6th-8th grade students scored at or above standard on the Writing By Design assessment. (21/22 Local Assessments May)	46% of 6th-8th grade students scored at or above standard on the Writing By Design assessment. (22/23 Local Assessments May)	59% of 6th-8th grade students scored at or above standard on the Writing By Design assessment. (23/24 Local Assessment)	72% of 6th-8th grade students will score at or above standard on the Writing By Design assessments.
% of K-5 Pupils who score at or above standard on the iReady ELA Diagnostic assessments.	72% of K-5 students scored at or above standard on the iReady Reading Diagnostic (May 2021)	79% of K-5 students scored at or above standard on the iReady Reading Diagnostic (May 2022)	75% of K-5 students scored at or above standard on the iReady Reading Diagnostic (May 2023)	74% of K-5 students scored at or above standard on the iReady Reading Diagnostic (May 2023)	75% of K-5 students will score at or above standard on the iReady Reading/ELA Diagnostic.
% of K-5 Pupils who score at or above standard on the iReady Math Diagnostic assessments.	62% of K-5 students scored at or above standard on the iReady Math Diagnostic assessments.	63% of K-5 students scored at or above standard on the iReady Math Diagnostic assessments. (May 2022)	58% of K-5 students scored at or above standard on the iReady Math Diagnostic assessments. (May 2023)	63% of K-5 students scored at or above standard on the iReady Math Diagnostic assessments. (May 2023)	65% of K-5 students will score at or above standard on the iReady Math Diagnostic assessments.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	(6th/7th students did not take the test - May 2021).				
% of English Language Learners who improve on the ELPAC Test	100% of ELL's improved on the ELPAC (May 2021)	100% of ELL's improved on the ELPAC (May 2022)	100% of ELL's improved on the ELPAC (May 2023)	No ELL Students were enrolled or took the ELPAC Test in 2024.	100% of EL's will improve on the ELPAC.
% of English Language Learners who are reclassified FEP (Fluent English Proficient) on the ELPAC.	75% of EL students have been reclassified as FEP on the ELPAC (May 2019)	100% of EL students have been reclassified as FEP on the ELPAC (May 2022)	100% of EL students have been reclassified as FEP on the ELPAC (May 2023)	No ELL Students were enrolled or took the ELPAC Test in 2024.	100% of EL students will be reclassified as FEP on the ELPAC
% of all students, including unduplicated pupils and students with disabilities, who receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard.	100% of all students, including students with disabilities, have access to standard aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard (20/21).	100% of all students, including students with disabilities, receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard (21/22).	100% of all students, including students with disabilities, receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard (22/23).	100% of all students, including students with disabilities, receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard (23/24).	100% of all students, including unduplicated pupils and students with disabilities, who receive broad course access to standards aligned curriculum as measured by the Academic Local Indicator on the CA Dashboard.
% of teachers who implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum.	100% of teachers implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum (20/21).	100% of teachers implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum. (21/22)	100% of teachers implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum. (22/23)	100% of teachers implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum. (23/24)	Maintain - 100% of teachers who implement Common Core and Culturally Responsive State & ELD Standards aligned curriculum.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
% of teachers who are appropriately assigned & credentialed	91% of teachers were appropriately assigned & credentialed (20/21)	90% of teachers were appropriately assigned & credentialed (21/22).	92% of teachers were appropriately assigned & credentialed (22/23).	Clear 77.1% Out of field 4.9% Ineffective 13.2% Incomplete 1.6% as reported on the Teacher Assignment Monitoring Outcomes report (TAMO 21/22).	100% of teachers will be appropriately assigned and credentialed.
% of teachers who participate in peer observations.	0% of teachers have participated in peer observations two times a year. (20/21)	95% of teachers have participated in peer observations two times a year (21/22).	90% of teachers have participated in peer observations two times a year (22/23).	90% of teachers have participated in peer observations two times a year (23/24).	100% of teachers will participate in peer observations two times a year.
% of completed Common Core standards aligned and social justice aligned curriculum maps for TK-8th grades.	0% of teachers have completed comprehensive standards aligned and culturally responsive curriculum maps for each core subject at every grade level (20/21).	70% of teachers have completed comprehensive standards aligned and culturally responsive curriculum maps for each core subject at every grade level (21/22).	70% of teachers have completed comprehensive standards aligned and culturally responsive curriculum maps for each core subject at every grade level (22/23).	90% of teachers have completed comprehensive standards aligned and culturally responsive curriculum maps for each core subject at every grade level (23/24).	100% of teachers have Common Core standards aligned and social justice aligned curriculum maps for TK-8th grades.

Goal Analysis

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

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

There are no substantive differences in planned actions and actual implementation of these actions.

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

The following are the substantive changes from planned expenditures and estimated actual expenditures:

\$2,377 more was spent on Digital services due to increase costs & need (Action 1.1)

\$148,849 more was spent on additional classroom and student support from instructional assistants and paraprofessionals (Action 1.3)

\$858 more toward Reading Specialist - extra hours for PD (Action 1.4)

\$10,039 more toward Math Interventionist for Academic Assessment Coordination stipend and wages/statutory expense increase (Action 1.5)

\$403 more toward classroom supplies (Action 1.6)

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

Effective:

Action 1.1 - teacher reports

- Go Guardian allows effective monitoring of student computer use so we can keep students focused on academics.
- The Parent Square App has proved extremely effective for communication as evidenced by the score of 99% satisfaction with school communication on the parent survey.
- The Nutrikids system allows us to track lunches - we feed over 350 students 2 times a day which has resulted in higher satisfaction with lunches and healthier eating habits Parent Surveys tin 2024 indicated that 82% of families approved of school lunches. (Student survey scores increased by....). We were able to increase the amount of lunches we served from ----- in 2022 to ----- 2023.

Actions 1.2 -1.6

By utilizing the iReady program along with the support of the Reading and Math Intervention Specialists, aides, and mental health supports we increased and improved services by the amount projected for all students in ELA. Scores increased significantly from an 18/19 baseline of 12 points above standard to 25.3 points above standard on the 22/23 CA Dashboard for all students. With regard to Low Income/SED pupils, we did surpass the ultimate goal of increasing the dashboard score by 10 points in ELA. Scores increased from a baseline of 5 points below standard to 12.6 points above standard. In math all students basically maintained the same status from an 18/19 baseline of 18 points below standard to 19.6 for all students, while economically disadvantaged students improved from a baseline of 39 points below standard to 31.5 points below standard.

The metric for science in 8th grade was met, increasing CAST scores from a baseline score of 45% above grade level, to 66.67%. However, 5th grade declined in only the last year of the LCAP cycle going from a 50% baseline to 45% in 2023. This is frustrating because the year before they were at 69% on the CAST.

1st - 5th graders scored well on local iReady assessments, particularly in ELA. 74% are at or above standard in ELA and 63% are at or above in math (2024 data).

Unfortunately, Students with Disabilities performed in the "Very Low" category in ELA (95.9 points below standard) and Math (129.6 points below standard) based on the 2023 Dashboard as compared to 2022 when students with disabilities scored only 51.5 points below standard in ELA and 94 points below in Math. Because of the decline in scores, we will add additional actions to support these students in increasing their scores. One reason for the low scoring in 22/23 is that less than 95% of SWD completed the CAASPP Assessment adding a penalty and decreasing their overall performance even more.

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

In next year's LCAP for 24/25, we will add additional metrics just for SWD's academic outcomes in reading and math, and add additional actions (1.5 - Assistant Math teacher for middle school, attendance recovery specialist/tutor) that will be specific to SWD's and economically disadvantaged academic and chronic absenteeism improvement.

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

Goals and Actions

Goal

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
% of families who feel engaged and a part of decision making; including participation in programs for unduplicated pupils and students with disabilities.	96% of families feel engaged and part of the NCSA community (20/21 Parent Survey).	96.6% of families feel engaged and part of decision making; including participation in programs for unduplicated pupils and students with disabilities. (21/22 Parent Survey)	97% of families feel engaged and part of decision making; including participation in programs for unduplicated pupils and students with disabilities. (22/23 Parent Survey)	95% of families feel engaged and part of decision making; including participation in programs for unduplicated pupils and students with disabilities. (23/24 Parent Survey)	Maintain - 95% of families who feel engaged and a part of decision making; including participation in programs for unduplicated pupils and students with disabilities.
% of staff who feel engaged and a part of decision making (Staff Survey).	92% of staff feel engaged and a part of decision making (20/21 Staff Survey).	96% of staff feel engaged and part decision making(21/22 Staff Survey).	95% of staff feel engaged and part decision making (22/23 Staff Survey).	93% of staff feel engaged and part decision making (23/24 Staff Survey).	A minimum of 90% of staff will feel engaged and part of decision making.
% of students who report overall satisfaction with	87% of students who report overall satisfaction with	85% of students report overall satisfaction with	87% of students report overall satisfaction with	81% of students report overall satisfaction with	A minimum of 75% of students will report

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
school (Student Survey).	school (18/19 Student Survey).	school (21/22 4th-8th Grade Survey)	school (22/23 4th-8th Grade Survey)	school (23/24 4th-8th Grade Survey)	overall satisfaction in school.
% of families who feel satisfied w/ NCSA's overall program.	95% of families feel satisfied w/ NCSA's overall program (20/21 Parent Survey).	97% of families feel satisfied w/ NCSA's overall program (21/22 Parent Survey)	97% of families feel satisfied w/ NCSA's overall program (22/23 Parent Survey)	96% of families feel satisfied w/ NCSA's overall program (23/24 Parent Survey)	A minimum of 90% of families will feel satisfied w/ NCSA's overall program (20/21 Parent Survey)
% of parents who feel students are safe at school.	90% of parents feel students are safe at school (18/19 Parent Survey).	96% of parents feel students are safe at school (21/22 Parent Survey)	94% of parents feel students are safe at school (22/23 Parent Survey)	93% of parents feel students are safe at school (23/24 Parent Survey)	Maintain at least a 90% Safety Satisfaction Rate
% of staff who feel knowledgeable about the school Safety Plan.	95% of staff feel knowledgeable about the school Safety Plan. (19/20 Staff Survey).	95% of staff feel knowledgeable about the school Safety Plan. (21/22 Staff Survey)	95% of staff feel knowledgeable about the school Safety Plan. (21/22 Staff Survey - the safety survey is done every other year)	98% of staff feel knowledgeable about the school Safety Plan. (23/24 Staff Survey)	100% of staff will report they are knowledgeable of our Safety Plan & Procedures
% of Facilities in "good" repair measured by Facility Inspection Tool (FIT).	100% facilities are in "good" repair (20/21).	100% facilities are in "good" repair (21/22).	100% facilities are in "good" repair (22/23).	100% facilities are in "good" repair (23/24).	Maintain 100% facilities are in "good" repair.
% of middle school students report that NCSA has an environment that is	91% of middle school students report that NCSA has an environment that is inclusive & respectful	93% of students report that NCSA has an environment that is inclusive & respectful	92% of students report that NCSA has an environment that is inclusive & respectful	90% of students report that NCSA has an environment that is inclusive & respectful	Maintain a 90% inclusivity rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
inclusive & respectful of all students.	of all students (18/19 Student Survey)	of all students (21/22 MS Student Survey)	of all students (22/23 MS Student Survey)	of all students (23/24 MS Student Survey)	
% of families who report NCSA has an environment that is inclusive & respectful of all families.	96% of families report NCSA has an environment that is inclusive & respectful of all families (18/19 Parent Survey).	95% of families report NCSA has an environment that is inclusive & respectful of all families (21/22 Parent Survey)	97% of families report NCSA has an environment that is inclusive & respectful of all families (22/23 Parent Survey)	95% of families report NCSA has an environment that is inclusive & respectful of all families (22/23 Parent Survey)	Maintain at least a 90% Parent Inclusivity rate.
% of students who are chronically absent.	22% of students are chronically absent. Indicator is Orange (18/19 Dashboard)	24.4% of students are chronically absent (CADashboard 2022)	Local 2023 data (prior to the dashboard) indicates 24% of students are chronically absent.	2023 Dashboard Data shows that 34.6% of students were chronically absent.	Reduce chronic absenteeism of unduplicated pupils by 10%
% of unduplicated students who are suspended.	60% of students who were suspended were unduplicated students. (18/19 Dashboard)	66% of students who were suspended in 21/22 were unduplicated pupils.	66% of students who were suspended in 22/23 were unduplicated pupils.	50% of students who were suspended in 23/24 were unduplicated pupils.	Reduce the suspension rate of unduplicated pupils by 5%.
Maintain middle school dropout rate of 0%	0% Drop out rate (20/21)	0% Drop out rate (21/22)	0% Drop out rate (22/23)	0% Drop out rate (23/24)	Maintain middle school dropout rate of 0%
Maintain expulsion rate of 0%	0% Expulsion rate (20/21)	.2 % Expulsion rate 21/22	0 % Expulsion rate (22/23)	0% Expulsion rate (23/24)	Maintain expulsion rate of 0%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Maintain overall attendance percentage of 95%.	95% overall attendance rate (18/19)	94% overall attendance rate (21/22)	90% overall attendance rate (22/23)	94.5% overall attendance rate (local data May 2024)	Maintain overall attendance percentage of 95%.

Goal Analysis

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

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

There are no substantive differences in planned actions and actual implementation of these actions.

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

The material differences between budgeted expenditures and estimated actual expenditures are:

\$51,744 decrease due to additional psychology support that was dedicated to ERMHs & SPED support (Action 2.1)

\$5491 more for Social Emotional & Diversity professional development for teachers (Action 2.3)

\$15,428 more for youth advocates increase in hours/days for student engagement and planned suspension reduction (Action 2.4)

\$489 more toward the attendance incentive program supplies & awards (Action 2.5)

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

2.1 - Counseling services have proven effective as evidenced by 89% of middle school students reporting that they have found mental health support effective.

2.2 - 100% of parents who have received support from our parent resource coordinator report that this is an invaluable service that helps them support their children at home.

2.3 - 95% of Teachers/Staff participated in our Positive Discipline training and 68% report that overall discipline has improved. In addition, 98% of classroom teachers were trained in culturally responsive curriculum design and 15% have modified unit plans to reflect this new approach (5/7/24). We expect more to have done this work by next year 2025.

2.4 - Suspensions reduced this year for SWDs (10.3% to 7.7%) after hiring our youth advocates and adopting a restorative justice approach to discipline.

2.5 - The Attendance Incentive Program has been effective for increasing overall student attendance from 90% in 22/23 to 94.5% in 23/24 and reducing overall chronic absenteeism (reduced from 34.6% (CAD) to 13% local attendance data).

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

Actions 2.1, 2.2 & 2.4 will remain the same for the 24/25 LCAP because they were effective and outcomes improved based on data from Local data and the CA Dashboard.

Action 2.3 will be modified only by adding additional training in The Responsive Classroom for all teachers.

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

Instructions

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

Complete the prompts as instructed for each goal included in the 2023–24 LCAP. Duplicate the tables as needed. The 2023–24 LCAP Annual Update must be included with the 2024–25 LCAP.

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

- Copy and paste verbatim from the 2023–24 LCAP.

Metric:

- Copy and paste verbatim from the 2023–24 LCAP.

Baseline:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 1 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 2 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 3 Outcome:

- When completing the 2023–24 LCAP Annual Update, enter the most recent data available. Indicate the school year to which the data applies.

Desired Outcome for 2023–24:

- Copy and paste verbatim from the 2023–24 LCAP.

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Enter information in this box when completing the 2023–24 LCAP Annual Update.	Copy and paste verbatim from the 2023–24 LCAP.

Goal Analysis

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

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

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

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

- Describe the effectiveness or ineffectiveness of the specific actions in making progress toward the goal during the three-year LCAP cycle. “Effectiveness” means the degree to which the actions were successful in producing the desired result and “ineffectiveness” means that the actions did not produce any significant or desired result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

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

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

California Department of Education
November 2023

Local Control and Accountability Plan

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

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

Plan Summary [2024-25]

General Information

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

Nevada City School of the Arts (NCSA) is a County-Wide Benefit Charter currently serving up to 480 pupils in Transitional Kindergarten through 8th Grade since 1994. High school metrics are not applicable. 48% of NCSA's pupils are low-income and 14% are students with disabilities. All students with disabilities participate in the general education program to the maximum extent possible. Educational services in ELA and Math are provided according to IEP goals for each student and Extended School Year is provided as appropriate. NCSA does not have over 1% of English Language Learners. 75% of the student population is white, 12% identify as two or more races, and 12% identify as Hispanic. All other ethnicities are below 1%. The demographics of NCSA mirror that of Nevada County.

NCSA operates under a Policy Governance model of leadership with the Ends Policies paving the way forward. Our Ends Policies are as follows:

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

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

The mission of NCSA is to nurture and inspire academic excellence through the Arts. The Arts - Music, Dance, Theater, and the Visual Arts - are crucial to the complete education of a child. Their practice, understanding and appreciation are essential to the human experience and learning itself. Research shows that the Arts in education promote brain growth and increased success in all academic areas.

The Arts, however, are more than a means to an academic end. They point a way to live a balanced and reasonable life and engender a commitment to excellence. The Arts are not simply a means; they are an end into themselves. The Arts make us human and whole.

We strive to encourage students to:

- be self-motivated, competent, lifelong learners through self-directed learning opportunities initiated and pursued through collaboration between students, parents, and teachers;

- perform and achieve as well as or better than pupils in traditional California public schools by the end of 8th grade;
- demonstrate arts-integrated learning across major subject areas;
- and provide experiences and activities which develop the whole child academically, socially, emotionally, culturally, and physically.

NCSA is committed to creating a school culture where all members of different gender identities, sexual orientations, religions, races, ethnicities, and physical and developmental abilities are welcomed, valued, and celebrated. We are dedicated to proactively identifying and addressing biases, practices, policies, and institutional barriers that perpetuate injustice and inequality in our school. Anti-racist and anti-oppressive practices will be guideposts that allow us to consistently reflect on our policies and curriculum ensuring they are promoting equity and representation for all students. In doing so, our goal is to foster the development of positive identities for all students, promote their abilities to build productive and genuine relationships with people across differences, and ensuring equal access to opportunities and achievement for all students. We want our students to be able to understand stereotypes and their counter-narratives, along with systems of oppression, and learn how to intervene and interrupt injustice when confronted with it. We believe that all our lives are enriched when communities are equitable and inclusive.

In the end we seek not so much to create artists, as to nurture an artistic attitude and practice. A life immersed in the Arts leads naturally to the successful practice of the art of living. To go into the world with tools of heart and mind able to meet any challenge, with vision and understanding of diverse perspectives sufficient to see deeply into things, with creativity, resourcefulness, honesty, courage and compassion enough for the many uncertainties of life - this is what we seek for our children, our community and our world.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

NCSA has seen some excellent progress and growth over the last 4 years.

Although ELA CAASPP scores for all students in 2023 declined slightly (- 4.4 points on the CA Dashboard 2023), 3 out of 5 subgroups were in the green (economically disadvantaged students, students of two or more races and white students). These groups scored 25.3 points above standard.

Math CAASPP scores declined slightly (4.6 points) with Hispanic students, economically disadvantaged, and students of two or more races in the orange indicator and white students in yellow (CA Dashboard 2023). School wide our students scored 19.6 points below standard.

Students in Kinder thru 6th grades continue to score well on our 2024 local iReady assessments:

74% are at or above grade level in reading.

63% are at or above grade level in math.

6th-8th Grade students' writing scores on our local Writing By Design writing assessment went up this year from 46% of students scoring at or above grade level in 2023 to 59% in 2024.

NCSA 8th Grade California Science Test Scores (CAST 2023) were also strong with 66% of 8th grade students scoring at or above standard and economically disadvantaged students scoring at 68.43% above standard. The school met its overall goal in increasing test scores by 5% with 8th Grade growing from a baseline of 45% at or above in 2019, to 66% in 2023. Results for other subgroups were not significant.

NCSA's School Climate continues to improve. We have seen a significant decrease in our suspension rate this year - going from 4.5% of students suspended one time (2023 Dashboard) to 1.9% school wide suspensions (2024 local data). NCSA also decreased suspensions among students with disabilities from 10.3% (2023 Dashboard) to 7.7% (2024 local data). We believe this is a direct result of three things:

- hiring two you advocates whose primary responsibility is to support youth who are experiencing difficulties with behavior,
- hiring two Registered Behavior Technicians who support classrooms with behavior plan monitoring and student behavior,
- and beginning to implement a Restorative Justice Program.

Parent and Student Engagement continue to be high with 96% of parents being satisfied with our overall program, surpassing our goal of 90%. 81% of 4th-8th grade students indicate they are happy to attend NCSA which also surpassed our goal of 75%. (2024 Local Parent and Student Surveys).

Chronic Absenteeism is showing significant improvement as well, going from 36.4% on the 2023 Dashboard to 13% based on current local attendance data (5-4-24).

NCSA Increased overall attendance by 4.5% this year, going from 90% in 2023 to 94.5% in 2024 (Local Data 5-4-24).

Finally, staff engagement remains high with 95% of staff feeling engaged and part decision making (23/24 Staff Survey).

Areas for Growth

Students with Disabilities continued to perform in the red and their overall scores declined by 44.8 points in ELA and 35.3 points in math (CA Dashboard 2023).

Science test scores for 5th Grade went down from 69% to 45% on the CAST (2023 California Science Test).

While the overall number of suspensions has gone down this year from 21 to 10, we are still concerned about the high percentage of students with disabilities being suspended - 50% of all suspensions are students with disabilities (5 out of 10 suspensions).

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

NCSA was identified as needing Differentiated Assistance due to having Red Indicators in the CA Dashboard in the following areas and within the following subgroups:

Chronic Absenteeism

- 33% of chronically absent students are students with disabilities
- 14% are Hispanic students
- 68% are white students
- 74% are Economically Disadvantaged students

We have actions and metrics to support and measure the reduction of chronic absenteeism among our unduplicated pupils. We are hiring a math support assistant for middle school who will also provide after school tutoring and offer academic recovery to students with 4 or more absences. In additions, we are building our student engagement program to provide more adult interaction with students during more unstructured times to help reduce concerns about bullying. We believe this will also support lowered suspension rates (addressed below).

Suspension Rate

- Students with Disabilities fell within the Red indicator. We have already seen a big improvement in this area so we will continue to build our restorative justice program, utilize our youth advocates as student supporters, and build more academically and culturally relevant curriculum in all classes.

Academics

- Students with Disabilities in Math and ELA fell within the Red Indicator - Math will be our main focus for next year, especially for students with disabilities. The differentiated assistance team has worked with our team and determined that the following would help support this focus:
 - Create & Review math fluency graph in folders
 - Create after school Math Club
 - Train 8th graders to run K-3 Math games after school
 - Add Math tutoring to after school program
 - Give and use Math Screeners with new students
 - All teachers commit to requiring fact fluency practice
 - Implement math centers in upper elementary
 - All teachers to utilize iReady lessons weekly
 - Provide coaching by our math specialist
 - Increase math instruction time
 - Incentivize growth on iReady beyond paper award
 - Host math olympics for middle school
 - Invite parents to volunteer specifically for math fluency
 - Host 3 family math nights to teach parents to play math games with their children

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Philosophical Approach	We believe that educational partners play a key role in identifying local needs, possible actions to address such needs, and in supporting improved student outcomes. For this reason, we strive to engage all educational partners in the process of developing and annually updating the LCAP. Additionally, we collaborate with our educational partners in a process of continual improvement, meaningful engagement, and shared decision-making in support of student success. This work included providing information in multiple formats.
Teachers/Staff	CHKS Survey, Monthly Team Meetings, Monthly Advisory Meetings, Staff Survey (March)
Parents	CHKS Survey (October) Local Parent Survey (February), Weekly Director's Note comments, Parent Advisory Group Meetings (November, January, February, March and April)
Students	CHKS Survey, Student Council Meetings (Wednesdays), Surveys (April), Small Group Discussions (weekly in SEL classes).
Leadership Team	Weekly Leadership Meeting with Administration
Special Education Team (Nevada County Chartering Authority & SELPA)	Bi-Weekly meetings with school psychologists, resource specialists, speech and language and occupational therapy providers, as well as intervention specialists and mental health counselors. Consulted directly with county SELPA director regarding metrics and outcomes.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

In response to the math proficiency needs identified by educational partners, NCSA will implement a broad goal for math that includes actions to:

- Provide professional development and coaching to support improved implementation of SFUSD Math Curriculum instructional strategies.
- Provide an after-school program for students below grade level in math that focuses on advancing math skill and proficiency, prioritizing services for students who are unduplicated pupils.
- Hire a math support teacher to assist in the 6th-8th math classroom every day and provide after school tutoring to students who are not meeting standards with priority given to economically disadvantaged youth and students with disabilities.
- Host school wide Family Math Nights and send math game ideas to parents via the monthly notes to increase parent engagement and support at home with math.

In response to the needs that educational partners identified related to Chronic Absenteeism, school connectedness, and suspension rates, NCSA will implement a broad goal that includes actions to:

- Conduct regular phone calls with families of low-income students identified as chronically absent in 23/24.
- Continue to identify students at risk for chronic absenteeism, implement case management practices to monitor students, and provide support.
- Continue to employ two Youth Advocates who will focus on restorative justice principles and practices to address the needs of low-income students.
- Provide a new student leadership program to foster increased participation of low-income students in student clubs/leadership groups and build relationships.
- Add a metric (Percent of Students Participating in a Student Club or Leadership Group) to measure the percent of low-income students participating in a student club or leadership group
- Provide professional development to school staff to support the implementation of SEL strategies to address the needs of low-income students.
- Provide attendance/academic recovery program for students experiencing Chronic Absenteeism to help recover attendance and reduce days absent.
- Establish a family resource center in order to provide families with access to community-based services that address needs related to SEL, mental health, physical health, student engagement, as well as housing and food insecurities in order to address the needs of low-income students.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Goal 1: Academic Achievement - Increase achievement in English language arts, mathematics and science for all students, including unduplicated pupils and those identified as English Language Learners, economically disadvantaged students and students with disabilities who did not score at or above grade level.	Broad Goal

State Priorities addressed by this goal.

<p>Priority 1: Basic (Conditions of Learning)</p> <p>Priority 2: State Standards (Conditions of Learning)</p> <p>Priority 4: Pupil Achievement (Pupil Outcomes)</p> <p>Priority 7: Course Access (Conditions of Learning)</p> <p>Priority 8: Other Pupil Outcomes (Pupil Outcomes)</p>
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An explanation of why the LEA has developed this goal.

Although NCSA was labeled as "green" overall in ELA on the CA Dashboard and "yellow" overall for math, our students with disabilities were in the "red" and performed well below standard in both areas. The actions for this goal will help to increase scores by focusing directly on student support and academic intervention for our unduplicated pupils.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CAASPP - ELA distance from standard for all students and students with disabilities as reported on the California Dashboard (CAD)	<p>All students - 25.3 points above standard in ELA - Green (2023 CAD)</p> <p>Students with disabilities - 95.9 points below standard in ELA - Red (2023 CAD)</p>			Increase scores to 45 points above standard for all students (Blue) and 60 points below standard for students with disabilities (Yellow) for grades 3-8th (2026 CAD).	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.2	CAASPP - Math distance from standard for all students and students with disabilities as reported on the California Dashboard (CAD)	All students - 19.6 points below standard in math (2023 CAD) Students with disabilities - 129.6 points below standard in math (2023 CAD)			Increase scores to 25 points above standard for all students (Blue) and 95 points below standard for students with disabilities (Yellow) for grades 3-8th (2026 CAD).	
1.3	% of K-6 students who score at or above grade level on the iReady reading diagnostic assessments.	74% of K-6 students scored at or above grade level on the iReady reading diagnostic assessments (2024 EOY Assessment).			80% of K-6 students will score at or above standard on the iReady Reading Diagnostic assessments (2027 EOY Assessment) .	
1.4	% of K-6 students who score at or above grade level on the iReady math diagnostic assessments.	63% of K-6 students scored at or above grade level on the iReady math diagnostic assessments (2024 EOY Assessment).			65% of K-6 students will score at or above standard on the iReady Math Diagnostic assessments (2027 EOY Assessment) .	
1.5	% of all 6th-8th grade students who score at or above standard on	59% of all 6th-8th grade students scored at or above standard on			70% of all 6th-8th grade students will score at or above standard on	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	NCSA's local writing assessment.	NCSA's 2024 local writing assessment.			NCSA's 2024 local writing assessment.	
1.6	CAST - Science % of 8th grade students who score at or above standard for as reported on the (ETS.org)	66.67 % of 8th Grade students scored at or above standard on the 2023 CAST (ETS.org)			75% of 8th Grade students will score at or above standard on the 2026 CAST (ETS.org)	
1.7	CAST - Science % of 5th grade students who score at or above standard as reported on the (ETS.org)	45.10% of 5th Grade students scored at or above standard on the 2023 CAST (ETS.org).			Increase by 20% the number of 5th grade students who score at or above standard as reported on the 2026 CAST (ETS.org).	
1.8	% of 3rd grade students with disabilities that have tested at grade level on the iReady reading diagnostic (EOY Assessment)	44% of 3rd grade students with disabilities have tested at grade level on the iReady reading diagnostic (2024 EOY Assessment)			65% of 3rd grade students with disabilities will test at grade level on the iReady reading diagnostic (2027 EOY Assessment)	
1.9	% of 4th-6th grade students with disabilities that have tested at grade level on the iReady reading diagnostic (EOY Assessment)	37% of 4th-6th grade students with disabilities have tested at grade level on the iReady reading diagnostic (2024 EOY Assessment)			65% of 4th-6th grade students with disabilities will test at grade level on the iReady reading diagnostic (2027 EOY Assessment)	
1.10	% of 3rd Grade students with disabilities that have tested at grade level on the iReady math	11% of 3rd Grade students with disabilities tested at grade level on the iReady math			40% of 3rd Grade students with disabilities will test at grade level on	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	diagnostic (EOY Assessment)	diagnostic (2024 EOY Assessment)			the iReady math diagnostic (2027 EOY Assessment)	
1.11	% of 4th-6th grade students with disabilities that have tested at grade level on the iReady math diagnostic (EOY Assessment)	20% of 4th-6th grade students with disabilities tested at grade level on the iReady math diagnostic (2024 EOY Assessment)			50% of 4th-6th grade students with disabilities will test at grade level on the iReady math diagnostic (2027 EOY Assessment)	
1.12	% of English Language Learners who improve on the ELPAC Test.	No Data - 22/23 (No EL students enrolled)			100% of English Language Learners will improve on the ELPAC Test (2026)	
1.13	% of English Language Learners who are reclassified FEP (Fluent English Proficient) on the ELPAC.	No Data 22/23 (No EL students enrolled)			100% of English Language Learners will be reclassified FEP (Fluent English Proficient) on the ELPAC (2026).	
1.14	% of all students, including unduplicated pupils and students with disabilities, who receive broad course access to standards aligned	100% of all students, including unduplicated pupils and students with disabilities, receive broad course access to standards aligned curriculum as well as art, music and			Maintain 100% access as reported on the Academic Local Indicators on the 2026 CAD Academic Local Indicator.	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	curriculum as well as art, music and movement classes every week as reported on the CAD Academic Local Indicator.	movement classes every week as reported on the 2023 CAD Academic Local Indicator.				
1.15	% of teachers who implement Common Core State & ELD Standards aligned curriculum as reported on the CAD Local Indicator.	100% of teachers implement Common Core State & ELD Standards aligned curriculum as reported the 2023 CAD Local Indicator.			Maintain 100% implementation as reported the 2026 CAD Academic Local Indicator.	
1.16	% of teachers who are appropriately assigned & credentialed as reported on the Teacher Assignment Monitoring Outcomes report (TAMO).	Clear 77.1% Out of field 4.9% Ineffective 13.2% Incomplete 1.6% as reported on the Teacher Assignment Monitoring Outcomes report (TAMO 21/22).			100% of teachers will be appropriately assigned & credentialed as reported on the Teacher Assignment Monitoring Outcomes report (TAMO 25/26).	

Goal Analysis [2023-24]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Not Applicable.

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

Not Applicable.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	iReady Math and Reading Diagnostic Assessment K-6.	Purchase a site license for K-6 reading and math diagnostic and instruction from iReady. By providing iReady school wide, all students benefit, but it also ensures that all students with disabilities receive the same instructional support as those without academic challenges. Metrics 1.3 & 1.4 are being used to measure the % of K-6 students who score at or above standard on the iReady ELA and Math Diagnostic assessments (CA Dashboard). This action will support students with disabilities and unduplicated pupils from moving out of the Red Indicator on the Dashboard.	\$19,189.00	No
1.2	Classroom Support (General)	Provide Paraprofessionals/Instructional Assistants for all classes K-3rd grade & Middle School. This action will support students with disabilities and unduplicated pupils from moving out of the Red Indicator on the Dashboard.	\$404,064.00	Yes
1.3	Credentialed Reading Intervention Specialist	Provide 1 FT Credentialed Reading Specialist (Local Assignment, EC 44258.3)	\$100,688.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.4	Credentialed Math Intervention Specialist	Provide 1 FT Credentialed Math Intervention Specialist (Local Assignment, EC 44258.3)	\$100,421.00	Yes
1.5	F/T Middle School Math support/Tutor	Provide middle school math support and after school math tutoring school wide.	\$59,799.00	Yes
1.6	Teacher Training	Provide all teachers with specific math training. This action will support students with disabilities and unduplicated pupils from moving out of the Red Indicator on the Dashboard.		No
1.7	Professional Development for Teachers	Utilize Title II funding to supporting beginning teachers with induction to clear their credential through BTSA.	\$11,160.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Goal 2: Safe, Respectful, and Equitable Conditions for Learning and Working - Provide a school environment that focuses on equity, inclusion and the overall well being of all students, families and staff with a specific focus on unduplicated pupils, through targeted actions that support positive student outcomes.	Broad Goal

State Priorities addressed by this goal.

<p>Priority 1: Basic (Conditions of Learning)</p> <p>Priority 3: Parental Involvement (Engagement)</p> <p>Priority 5: Pupil Engagement (Engagement)</p> <p>Priority 6: School Climate (Engagement)</p>
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An explanation of why the LEA has developed this goal.

We developed this goal based on our student, staff and parent survey results from 23/24, the 2023 CHKS survey, and the 2023 CA Dashboard results on chronic absenteeism and suspension rates that indicated we needed to build more community engagement and create a more safe, inclusive and positive environment, especially for our unduplicated pupils. All of the actions are designed to increase the resources needed to support full community engagement.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	% of families who feel engaged and a part of decision making; including participation in programs for unduplicated pupils and students with disabilities (Parent Survey).	Overall- No data SWD - No Data SED - No Data			90% Overall 90% SWD 90% SED (Parent Survey 2027).	
2.2	% of families who feel satisfied w/ NCSA's	96% Overall 96% SWD			90% Overall 90% SWD	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	overall program (Parent Survey).	96% SED (Parent Survey 2024).			90% SED (Parent Survey 2027).	
2.3	% of families who report NCSA has an environment that is inclusive & respectful of all families (Parent Survey).	95% Overall 89% SWD 97% SED (Parent Survey 2024).			90% Overall 90% SWD 90% SED (Parent Survey 2027).	
2.4	% of staff who feel engaged and positive about working at NCSA (Staff Survey)	96% All Staff (Staff Survey 2024)			95% All Staff (Staff Survey 2027)	
2.5	% of staff who feel part of decision making (Staff Survey)	80% All Staff (Staff Survey 2024)			90% All Staff (Staff Survey 2027)	
2.6	% of staff who feel knowledgeable about the school Safety Plan (Staff survey)	98% All Staff (Staff Survey 2024)			99% All Staff (Staff Survey 2027)	
2.7	% of 4th-8th grade students who report overall satisfaction with school (Student Survey).	81% of students report overall satisfaction with school (2024 4th-8th Grade Survey)			85% 4th-8th Grade (2027 4th-8th Grade Survey)	
2.8	% of middle school students report that NCSA has an environment that is inclusive & respectful of all students (Middle School Student Survey).	90% of students report that NCSA has an environment that is inclusive & respectful of all students (2024 MS Student Survey)			95% of students report that NCSA has an environment that is inclusive & respectful of all students (2027 MS Student Survey)	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.9	% of middle school students participating in a student club or leadership group (Local Club Data).	33% Overall Of the 33%... 7% SWD 43% SED 10% Hispanic 11% TOMR 76% White (Local Club Data 2024)			Increase by 10% the amount of middle school unduplicated students who participate in clubs or leadership (Local Club Data 2027)	
2.10	% of Facilities in “good” repair measured by Facility Inspection Tool (FIT).	100% facilities are in “good” repair (2024 FIT).			Maintain 100% facilities are in “good” repair (2027 FIT).	
2.11	% of students who are chronically absent (CAD).	34.6% of students were chronically absent (2023 CAD). SWD - Red SED - Red Hispanic - Red TOMR - Orange White - Red			Reduce by 20% the number of students who are chronically absent. (2026 CAD)	
2.12	Overall attendance percentage (PADC Data Report).	90.98% ADA (2023 PADC Data Report).			96% ADA based on (2026 PADC Data Report).	
2.13	% of students who are suspended (CAD).	4.5% Overall - Orange 10.3% SWD - Red SED - Yellow Hispanic - Yellow TOMR - Green White - Orange (2023 CAD)			Overall percentage will be reduced by 2%, the % of students with disabilities will reduce by 7% and all subgroups should be in the Green (2026 CAD).	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.14	Expulsion rate % (CALPADS)	0% Expulsion rate (CALPADS 2023)			Maintain 0% Expulsion Rate (CALPADS 2026)	
2.15	Middle school dropout rate % (CALPADS)	0% middle school dropout rate (CALPADS 2023)			Maintain 0% middle school dropout rate (CALPADS 2026)	

Goal Analysis [2023-24]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Not Applicable.

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

Not Applicable.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Provide Counseling Services (General Education)	Continue to employ a full time licensed PPS to offer counseling for students in general education.	\$113,635.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.2	Student Engagement	Hire a student engagement coordinator to assist with student engagement, discipline and restorative justice groups for unduplicated pupils.	\$44,292.00	Yes
2.3	Attendance Recovery	Hire an after school tutor to support student attendance recovery and monitor student independent studies.	\$34,541.00	Yes

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2024-25]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$481465	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
9.421%	0.000%	\$0.00	9.421%

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

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	<p>Action: Classroom Support (General)</p> <p>Need: Based on CAASPP and iReady results in math, students in all grades need extra support to make academic gains in math. Teachers need the support in the classroom to provide small group instruction.</p>	Providing extra support in the classroom helps each student get what they need individually or in small groups. Students with disabilities (Red Indicator on the CAD) also need the extra support paraprofessionals provide in the classroom.	Metrics 1.1 - 1.5 and 1.8 - 1.11

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: Schoolwide</p>		
<p>1.3</p>	<p>Action: Credentialed Reading Intervention Specialist</p> <p>Need: Students with disabilities are scoring much lower on their CAASPP and ready ELA assessments than non-disable peers - they fell into the Red on the CAD.</p> <p>Scope: Schoolwide</p>	<p>By providing a reading interventionist school wide, all students benefit, but it also ensures that all students with disabilities receive the same instructional support as those without academic challenges (This action supports moving SWDs out of the Red Indicator in ELA on the CAD).</p>	<p>1.1, 1.3, 1.8, 1.9</p>
<p>1.4</p>	<p>Action: Credentialed Math Intervention Specialist</p> <p>Need: Students with disabilities are scoring much lower on their CAASPP and ready ELA assessments than non-disable peers.</p> <p>Scope: Schoolwide</p>	<p>By providing a math interventionist school wide, all students benefit, but it also ensures that all students with disabilities receive the same instructional support as those without academic challenges (This action supports moving SWDs out of the Red Indicator in math on the CAD).</p>	<p>1.2, 1.4, 1.10, 1.11</p>
<p>1.5</p>	<p>Action: F/T Middle School Math support/Tutor</p> <p>Need: Math scores are low and Chronic absenteeism is high among economically disadvantaged students and students with disabilities.</p>	<p>By providing a FT math support assistant for the middle school and provide after school tutoring and attendance recovery school wide, we will reduce chronic absenteeism and boost math scores on the CAASPP and iReady assessments (This action supports moving SWDs and overall chronic absenteeism out of the Red on the CAD).</p>	<p>1.2, 1.4, 1.10, 1.11 and 2.11</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: Schoolwide</p>		
<p>2.1</p>	<p>Action: Provide Counseling Services (General Education)</p> <p>Need: All students and student subgroups are in the Red or Orange Categories on the CA Dashboard for Chronic Absenteeism. Local data shows that 74% of chronically absent students are also economically disadvantaged students. 2023 CHKS data also shows that 30% of 7th grade students are having feelings of hopelessness and 86% of students who received counseling support in 23/24 said that it was helpful.(Chronic Absenteeism was RED on the CAD for 4 out of 5 subgroups).</p> <p>Scope: Schoolwide</p>	<p>By providing a full time school counselor we are addressing student needs for attendance, engagement and belonging and will support moving out of the Red on the CAD.</p>	<p>2.7, 2.8, 2.11</p>
<p>2.2</p>	<p>Action: Student Engagement</p> <p>Need: CHKS and local survey data indicate a need to address student engagement and bullying.</p> <p>Scope: Schoolwide</p>	<p>By hiring a person whose sole responsibility it is to build trusting relationships with students we expect more students to ask for social emotional support, report instances of bullying which in turn will support student engagement in the classroom. We expect bullying to decrease, suspensions to decrease, and an increase overall engagement. Further, SWDs represent the only group to fall into the Red on the CAD. This action supports moving SWDs out of the Red.</p>	<p>2.7, 2.8, 2.11 & 2.13</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.3	<p>Action: Attendance Recovery</p> <p>Need: 74% of chronically absent students are low-income, 33% are students with disabilities, 14% are Hispanic, 16% are two or more races.</p> <p>Scope: Schoolwide</p>	<p>By providing after school tutoring and academic recovery time, chronically absent students will perform better on state and local assessments, be able to recoup lost academic time and get attendance recovery to reduce chronic absenteeism.</p> <p>(This action supports moving both overall Chronic Absenteeism and SWDs academic scores out of the Red on the CAD).</p>	2.11

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
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For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

N/A

Additional Concentration Grant Funding

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

Not Applicable - NCSA does not receive concentration grant funding.

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

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	5110694	481465	9.421%	0.000%	9.421%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$733,717.00	\$19,189.00		\$134,883.00	\$887,789.00	\$868,600.00	\$19,189.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	iReady Math and Reading Diagnostic Assessment K-6.	All	No				Forever	\$0.00	\$19,189.00		\$19,189.00			\$19,189.00	
1	1.2	Classroom Support (General)	Foster Low Youth Income	Yes	Schoolwide	Foster Youth Low Income	All Schools K-3 and 6-8		\$404,064.00	\$0.00	\$404,064.00				\$404,064.00	
1	1.3	Credentialed Reading Intervention Specialist	Low Income	Yes	Schoolwide	Low Income			\$100,688.00	\$0.00	\$17,289.00			\$83,399.00	\$100,688.00	
1	1.4	Credentialed Math Intervention Specialist	Low Income	Yes	Schoolwide	Low Income	1st-5th		\$100,421.00	\$0.00	\$60,097.00			\$40,324.00	\$100,421.00	
1	1.5	F/T Middle School Math support/Tutor	Low Income	Yes	Schoolwide	Low Income	6th-8th		\$59,799.00	\$0.00	\$59,799.00				\$59,799.00	
1	1.6	Teacher Training	All	No												
1	1.7	Professional Development for Teachers	All	No					\$11,160.00	\$0.00				\$11,160.00	\$11,160.00	
2	2.1	Provide Counseling Services (General Education)	Foster Low Youth Income	Yes	Schoolwide	Foster Youth Low Income			\$113,635.00	\$0.00	\$113,635.00				\$113,635.00	
2	2.2	Student Engagement	Low Income	Yes	Schoolwide	Low Income			\$44,292.00	\$0.00	\$44,292.00				\$44,292.00	
2	2.3	Attendance Recovery	English Foster Low Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income			\$34,541.00	\$0.00	\$34,541.00				\$34,541.00	

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
5110694	481465	9.421%	0.000%	9.421%	\$733,717.00	0.000%	14.357 %	Total:	\$733,717.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$733,717.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Classroom Support (General)	Yes	Schoolwide	Foster Youth Low Income	All Schools K-3 and 6-8	\$404,064.00	
1	1.3	Credentialed Reading Intervention Specialist	Yes	Schoolwide	Low Income		\$17,289.00	
1	1.4	Credentialed Math Intervention Specialist	Yes	Schoolwide	Low Income	1st-5th	\$60,097.00	
1	1.5	F/T Middle School Math support/Tutor	Yes	Schoolwide	Low Income	6th-8th	\$59,799.00	
2	2.1	Provide Counseling Services (General Education)	Yes	Schoolwide	Foster Youth Low Income		\$113,635.00	
2	2.2	Student Engagement	Yes	Schoolwide	Low Income		\$44,292.00	
2	2.3	Attendance Recovery	Yes	Schoolwide	English Learners Foster Youth Low Income		\$34,541.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$879,760.00	\$1,012,031.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Digital Services	Yes	\$12,911.00	\$15,288
1	1.2	iReady Math and Reading Diagnostic Assessment K-8	No	\$21,750.00	\$21,750
1	1.3	Classroom Support (General)	Yes	\$363,627.00	\$512,476
1	1.4	Credentialed Reading Specialist	Yes	\$98,002.00	\$98,860
1	1.5	Credentialed Math Intervention Specialist	Yes	\$86,693.00	\$96,732
1	1.6	Classroom Supplies	Yes	\$4,000.00	\$4,403
2	2.1	Provide Counseling Services (General Education)	Yes	\$162,071.00	\$110,327
2	2.2	Parent Resource Coordinator & Engagement	Yes	\$68,726.00	\$68,807
2	2.3	Social/Emotional & Diversity Professional Development	No	\$17,198.00	\$22,689
2	2.4	Suspension Reduction	No	\$42,782.00	\$58,210
2	2.5	Attendance Incentive Program	Yes	\$2,000.00	\$2,489

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
437422	\$670,759.00	\$784,574.00	(\$113,815.00)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Digital Services	Yes	\$12,911.00	15228		
1	1.3	Classroom Support (General)	Yes	\$363,627.00	512476		
1	1.4	Credentialed Reading Specialist	Yes	\$12,208.00	13538		
1	1.5	Credentialed Math Intervention Specialist	Yes	\$45,216.00	56408		
1	1.6	Classroom Supplies	Yes	\$4,000.00	4403		
2	2.1	Provide Counseling Services (General Education)	Yes	\$162,071.00	110327		
2	2.2	Parent Resource Coordinator & Engagement	Yes	\$68,726.00	69236		
2	2.5	Attendance Incentive Program	Yes	2000	2958		

To Add a Row: Click "Add Row."

To Delete a Row: Remove all content from each cell, checkbox and dropdown of a row (including spaces), press "Save Data" and refresh the page.

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
455527	437422	0	9.602%	\$784,574.00	0.000%	17.222%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

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

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023.

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA’s LCAP.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA’s annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

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

Schools Identified

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

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

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

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

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

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

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

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

Requirements

School districts and COEs: *EC* sections [52060\(g\) \(California Legislative Information\)](#) and [52066\(g\) \(California Legislative Information\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: *EC* Section [47606.5\(d\) \(California Legislative Information\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).

- For COEs, see [Education Code Section 52068 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

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

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in EC sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of EC sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

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

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: EC Section [42238.024\(b\)\(1\) \(California Legislative Information\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

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

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

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

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

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

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain

accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.

- If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

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

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

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

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.

- For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
- As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
- These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

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

Required Actions

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

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

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

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

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

Total Percentage to Increase or Improve Services for the Coming School Year

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

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8).

Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All,” or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.

- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as

a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.

- As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**

- This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**

- This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).

- **7. Total Estimated Actual Expenditures for Contributing Actions**

- This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).

- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

- This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).

- **5. Total Planned Percentage of Improved Services (%)**

- This amount is the total of the Planned Percentage of Improved Services column.

- **8. Total Estimated Actual Percentage of Improved Services (%)**

- This amount is the total of the Estimated Actual Percentage of Improved Services column.

- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**

- This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**

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

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

LCFF Budget Overview for Parents

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

CDS Code: 29 10298 0114330

School Year: 2024-25

LEA contact information:

Holly Ann Pettitt

Director

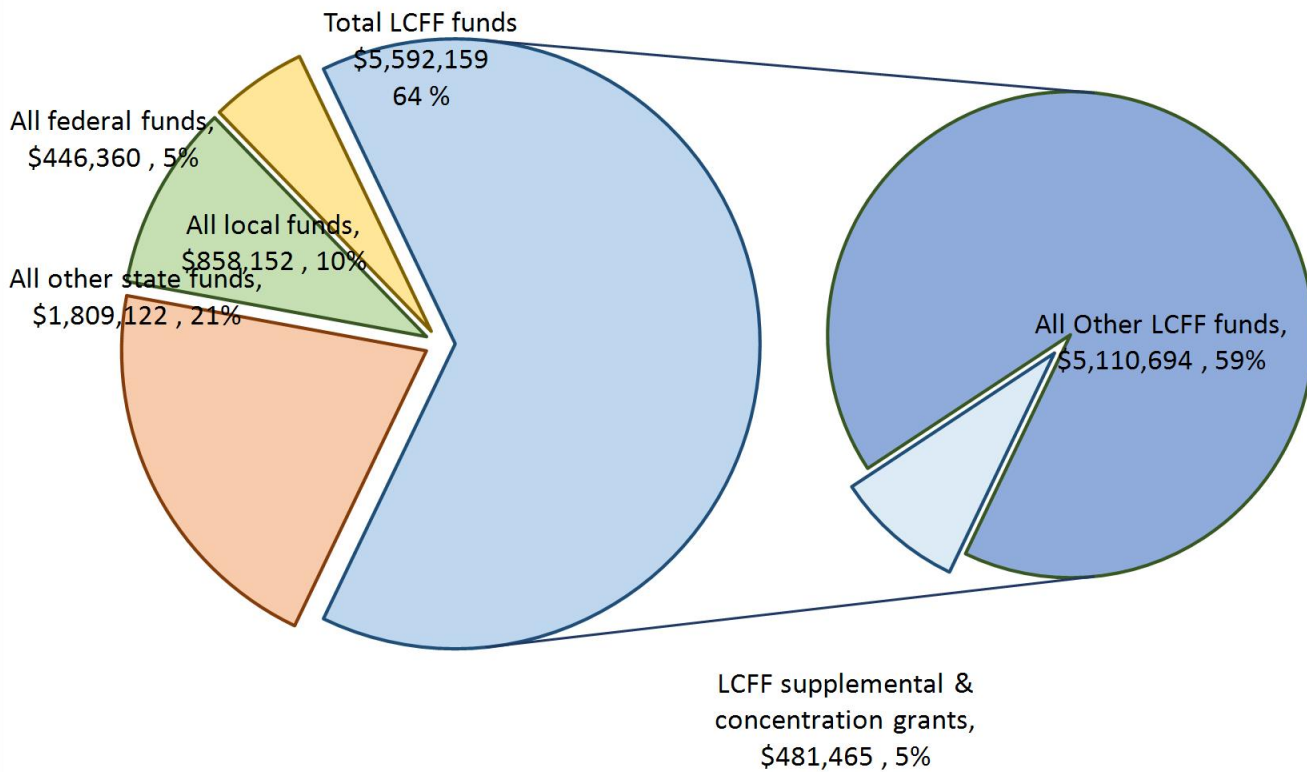
director@ncsota.org

(530) 273-7736 ext. 1007

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

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

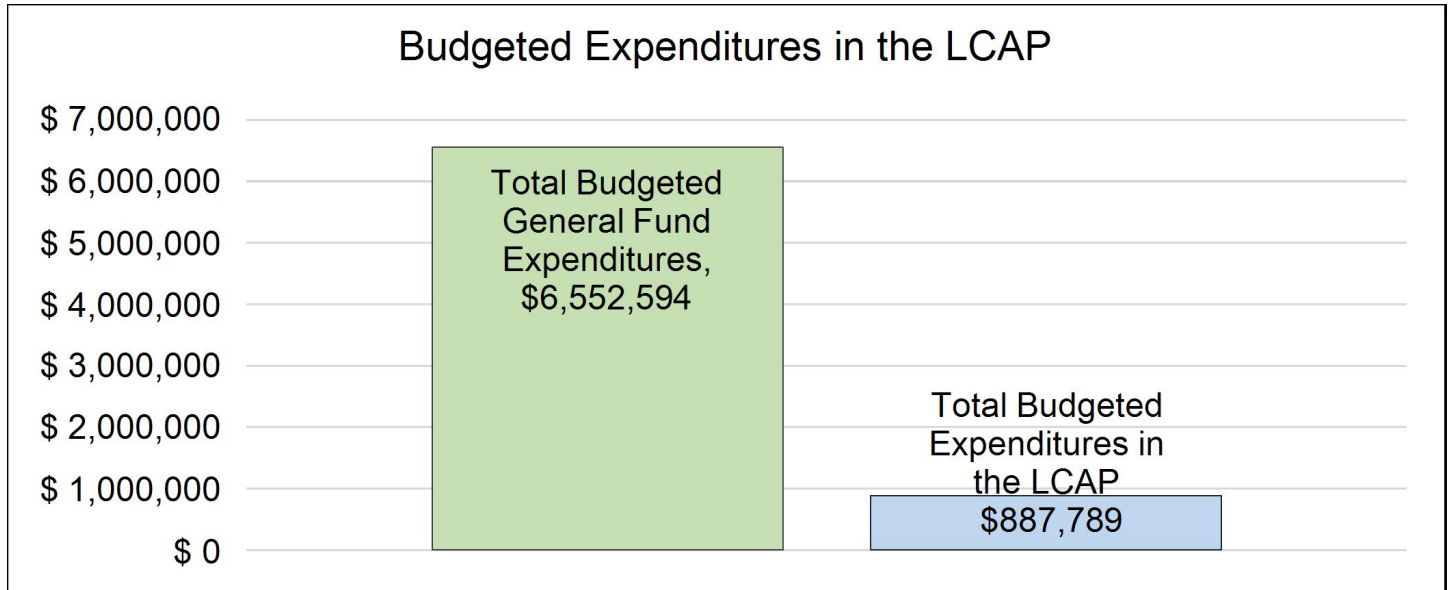


This chart shows the total general purpose revenue Nevada City School of the Arts expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Nevada City School of the Arts is \$8,705,793, of which \$5592159 is Local Control Funding Formula (LCFF), \$1809122 is other state funds, \$858152 is local funds, and \$446360 is federal funds. Of the \$5592159 in LCFF Funds, \$481465 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Nevada City School of the Arts plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Nevada City School of the Arts plans to spend \$6552594 for the 2024-25 school year. Of that amount, \$887789 is tied to actions/services in the LCAP and \$5,664,805 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

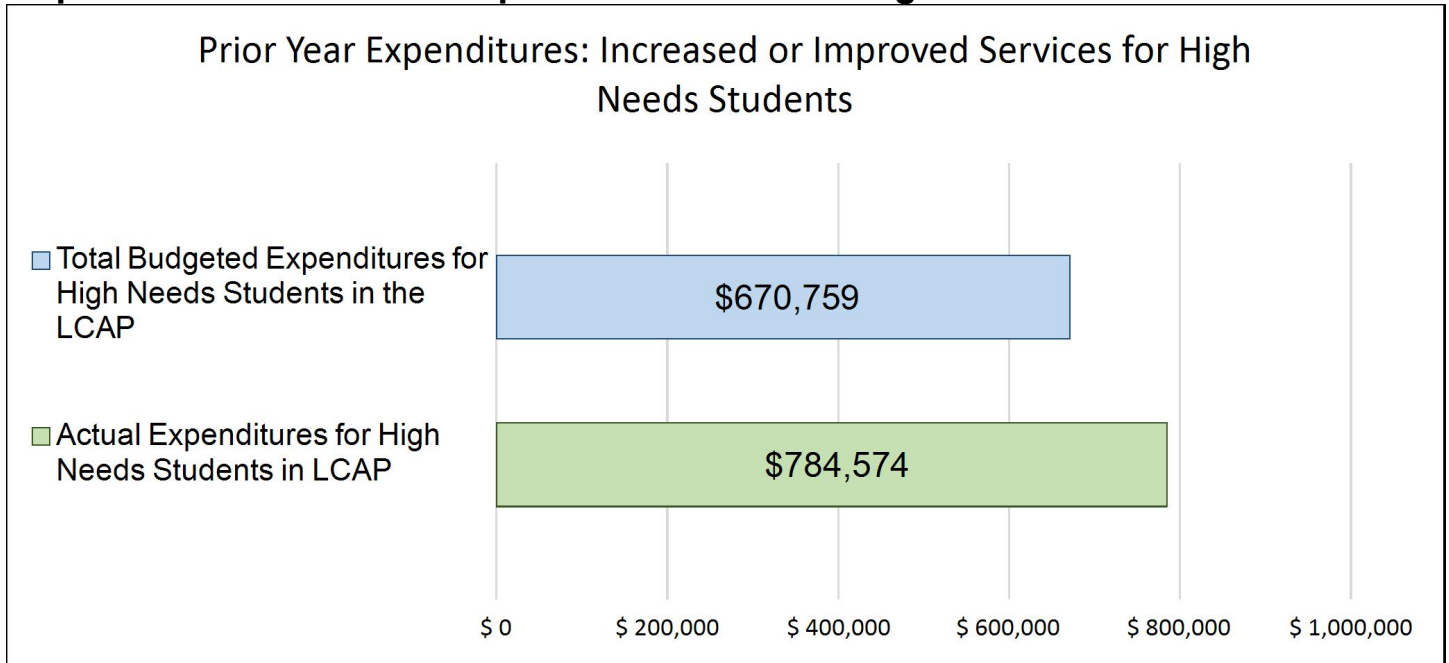
We are an arts focused charter school so we put a significant amount of general funds towards art and music in our curriculum. In addition, we have facilities expenses, lunch program expenses, ELOP funds to support our Expanded Learning Opportunities Program and all special education funds & expenses that are not included in this LCAP.

Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Nevada City School of the Arts is projecting it will receive \$481465 based on the enrollment of foster youth, English learner, and low-income students. Nevada City School of the Arts must describe how it intends to increase or improve services for high needs students in the LCAP. Nevada City School of the Arts plans to spend \$733717 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



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

The text description of the above chart is as follows: In 2023-24, Nevada City School of the Arts's LCAP budgeted \$670759 for planned actions to increase or improve services for high needs students. Nevada City School of the Arts actually spent \$784574 for actions to increase or improve services for high needs students in 2023-24.

Nevada City School of the Arts
School Director's Monitoring Report

Executive Limitations Policy: B-2 Financial Planning and Budgeting

Board of Directors Meeting: **June 13, 2024**

I report overall compliance with this policy.

Signed , School Director

B2 - The School Director must not operate without annual and multi-year budgets and plans that address intentional and improved Ends accomplishment along with avoidance of fiscal jeopardy.

Interpretation:

Financial planning is essential to avoid financial jeopardy. NCSA will have in place a multiyear financial projection and an annual budget crafted to ensure the fiscal success of NCSA. NCSA will also use the LCAP to address desired results in a larger context, including the social and environmental goals and the appropriate planned activities, so as to reasonably comply with the limitation policies while pursuing the desired results inspired by the Ends policies.

Operational Definitions:

- a) NCSA will operate with an annual budget, multi-year projection and LCAP updated for each fiscal year.
- b) In B1.1, the board has defined “fiscal jeopardy” as those conditions that do not meet the criteria set in the Financial Conditions (B1) policy. The financial plan (budget will be designed to meet or exceed those criteria).

Data:

- a) The LCAP for 2024-2027 will be included with the June agenda packet. The adopted budget, cash flow, and multi-year projection, covering 2024/25 through 2026/27, is also in the Board Packet.
- b) See B2.1 below for data about fiscal jeopardy.

B2.1a The School Director must not create plans or budgets that:

- a) Risk incurring those situations or conditions described as unacceptable in the Board policy “Financial Condition and Activities.”

Interpretation:

In executive limitation terminology, the multi-year projection and adopted budget along with the LCAP are designed to guide NCSA financially, set goals and put procedures in place that avoid the unacceptable conditions as set forth in the B1 – Financial Conditions policy. In terms of budget planning, the essential criteria are those that require sufficient enrollment, attendance, net income, liquidity, and loan requirements. I provided the Board the Operational Definitions for these criteria in the [B1 report dated February 15, 2024](#).

Operational Definition:

Each budget for NCSA will show planned financial conditions within the limits defined in policy B1.

Data:

Financial Condition	2024-25 Budget Projection
NCSA Surplus > \$0	Projected Deficit = \$6,736
Raven Springs Surplus > \$250,000	Projected Surplus = \$82,156
Attendance ≥ 94%	Projected Attendance = 96%
Enrollment >99%	Projected Enrollment = 99%
NCSA Cash Balance > \$10,000	Projected Cash Balance = Handout
RS Cash Balance > \$0.00	Projected Cash Balance = Handout

FYI - We are likely to see a deficit of **\$70,000** at 1st Interim in order to support releasing the step placement and allowing all years of teacher experience to be brought in on the certificated salary schedule. This would include moving current teachers up the salary schedule to honor them with their correct amount of teaching years of experience. We are waiting for 1st interim to be sure we can afford it this year. The MYP has significant surpluses to support the sustainability of this change.

B2.1b The School Director must not create plans or budgets that:

- b) Omit credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.

Interpretation:

The School Director will plan for the success of NCSA, both in the short term and long term by beginning with a realistic multi-year projection. Since the establishment of the LCFF Calculator, we have developed a method of projecting revenue based upon historical data and trend analysis based on numbers given to us by both the School Services of California (SSC) and the Financial Crisis and Management Assistance Team (FCMAT) Calculator. With projected revenue in place, expenses are proportionally allocated. Net revenue is projected to reflect a positive cash flow.

Operational Definition:

- a) Projections of revenues, expenses, and capital investments are based on revenue information from the state and historical data.
- b) A capital budget is prepared separately from the operational budget.
- c) Cash flow projections are clearly shown on the cash flow projection sheet.
- d) Assumptions we make in creating the LCAP and the annual budget are based on prior year actuals that we review at 1st Interim along with the State budget approved by the governor.
- e) I will test the overall credibility and reasonableness of the plan, including the embedded projections and assumptions, by having the plan reviewed internally by our treasurer and externally by other knowledgeable professionals (NCSOS).

Data:

- a) Revenue and expense projections are based on prior year actuals, knowledge of increases or decreases to known local revenue and expenses. State and Federal revenue is provided through the May Revision budget approval and adjusted based on apportionment details and utilizing the LCFF FCMAT Calculator.
- b) A capital budget is being prepared for summer projects that will be separate from the operational budget. This cost will be included in the multiyear projection for debt service compliance and loan payment fulfillment. A capital improvement budget is currently being developed for the buildings and property and is designed to support ADA compliance for the school . We are planning on doing a partial upgrade of Building 3 in the 24-25 school year.
- c) Cash flow projections for the 2024/25 year indicate positive cash flows for each month. Projections were derived based on the projected revenues provided from state funding and parent donations and based on prior year actuals.
- d) Assumptions to the financials are in the budget and come from the state and federal government as they make changes and determine funding for the fiscal year.
- e) Before presenting the 2024/25 budget in this packet, I asked for and received input from our Treasurer, Meshawn Simmons, and Nevada County Superintendent of Schools (NCSOS). I also solicited feedback from the Parent Advisory Group (PAG), teachers, staff, students and other parent stakeholders while building the LCAP and budget for the 2024/25 school year.

B2.1c The School Director must not create plans or budgets that:

- c) Fail to inform the board and stakeholders through NCSA’s Annual Report the impact of the proposed budget on the programs and staffing.

Interpretation:

Unlike a business, our goal is not to come away with a profit, but to spend our revenues in ways that meet students’ needs while meeting federal, state and county requirements. One of the ways we ensure excellence in education is by turning in our LCAP, budgets and cash flow projections to NCSOS. The State also requires that we spend a minimum amount of supplemental funds from the LCFF on increasing or improving services for our unduplicated pupils (foster youth, English Learners, homeless and low-income students). This supplemental funding is generated by these pupils and is proportionally 9.42% of our LCFF funding that has to be directed toward increasing services and support for these students.

Operational Definition

- a) We will submit our financials to NCSOS as required and report with transparency significant changes to the budget and their impact to the current programs and staff.
- b) The annual budget will include a supplemental funding amount that meets the State’s requirement.

Data

- a) All of the financials have been submitted to NCSOS at each required time period – Adopted (June), 1st Interim (November) and 2nd interim (March). We have also held staff meetings to discuss financial impacts, like loss of one-time funding, reductions to the statutory COLA from the state and increases to expenses due to inflation. We provided the staff opportunity to contribute ideas on cutting or shifting programs to help create a balanced budget.
- b) Our supplemental funding amount for 2024/25 is \$481,465 and we are projecting to spend \$887,789 toward supplemental eligible expenses to increase and improve services to unduplicated pupils. This meets and exceeds the 9.42% requirement the state requires to be spent on our unduplicated pupils (low income, foster youth, and homeless students).

B2.1d The School Director must not create plans or budgets that:

- d) Undertake capital building projects without assurance of available funding or financing.

Interpretation:

We will not begin any capital projects without verifying through budget planning that we can afford to pay for and sustain the expense of the capital project needs and financing terms.

Operational Definition:

- a) Capital projects will be carefully planned utilizing proposals from contractors and professionals that can provide cost estimates. Before entering into financing for the capital project, we will ensure that NCSA's program will not be impacted to afford the financing payments.

Data:

We are currently working on a capital project budget to encompass ADA accessible parking, pathways and safe ingress/egress for building 3 over the summer of 2024. In addition, we have a fire safety requirement to restore one of our existing water ponds to be able to store enough water to our fire hydrants in case of a wildfire. We are also engaged with Dynamic Mechanical to replace our HVAC systems in buildings 3 & 8 to support a better learning environment for students, better working conditions for our staff and to save some money on energy efficient equipment. We have included in this budget the cost of this loan based on the current rates of 7.5% interest provided by our local bank.

NEVADA CITY SCHOOL OF THE ARTS
2024-25 Adopted Budget
Statements of Revenues, Expenditures and Changes in Fund Balance

	2020-21	2021-22	2022-23	2023-24	2024-25	Change From
	Audited	Audited	Audited	Unaudited	Adopted	Prior Budget
	Actuals	Actuals	Actuals	Actuals	Budget	
<i>Enrollment</i>	451.0	417.0	442.0	472.0	489.0	17.00
<i>Attendance %</i>	94.6%	92.0%	90.18%	94.0%	96.0%	2%
<i>Average Daily Attendance (ADA)</i>	426.68	383.92	434.84	443.68	469.44	25.76
<i>Unduplicated Pupil Percentage (UPP)</i>						
REVENUES						
Total State Aid Revenue 8000-8099	\$3,842,263	\$3,895,759	\$4,070,086	\$ 5,081,387	\$ 5,592,159	\$ 510,772
Total Federal Revenue 8100-8299	\$546,670	\$1,415,545	\$1,045,497	\$ 1,349,308	\$ 446,360	(\$902,948)
Total Other State Revenue 8300-8599	\$1,310,535	\$1,218,847	\$2,538,683	\$ 2,293,524	\$ 1,809,122	(\$484,402)
All Other Local Revenue 8600-8899	\$203,783	\$513,271	\$643,787	\$ 559,146	\$ 727,079	\$167,932
Other Revenues/Income 8900-8999	\$410,544	\$0	(\$1,818)	\$200,000	\$100,000	(\$100,000)
TOTAL REVENUES	\$6,313,795	\$7,043,422	\$8,296,235	\$ 9,483,366	\$ 8,674,719	\$ (808,646)
EXPENDITURES						
Certificated salaries	\$1,486,784	\$2,029,640	\$2,125,714	\$2,274,786	\$2,211,044	(\$63,742)
Classified salaries and wages	\$1,300,233	\$1,482,592	\$1,816,089	\$2,113,663	\$2,169,658	\$55,996
Health benefits and statutory employer costs	\$929,977	\$1,180,410	\$1,277,704	\$1,234,285	\$1,244,146	\$9,861
Books and supplies	\$334,271	\$472,328	\$605,859	\$671,246	\$372,250	(\$298,996)
Services	\$1,634,393	\$1,906,664	\$2,342,835	\$2,611,117	\$2,614,963	\$3,846
County oversight fees	\$38,205	\$36,380	\$42,112	\$50,814	\$55,922	\$5,108
TOTAL OPERATING EXPENDITURES	\$5,723,861	\$7,108,013	\$8,210,314	\$8,955,910	\$8,667,983	(\$287,927)
<i>Average total expenditures per ADA</i>						
2018-19 Capital Outlay & Project Expenses	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES LESS EXPENDITURES	\$589,933	(\$64,591)	\$85,921	\$ 527,456	\$6,736	(\$520,720)
DEPRECIATION EXPENSE	\$10,007	\$14,810	\$14,926	\$14,926	\$14,926	\$0
Audit Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$579,926	(\$79,401)	\$70,995	\$512,530	(\$8,190)	(\$520,720)
COMPONENTS OF ENDING FUND BALANCE						
Required reserve - 5% of expenditures	\$286,193	\$353,132	\$410,516	\$410,090	\$433,399	\$23,309
Designated - Special Ed - 2% of expenditures	\$114,477	\$141,253	\$164,206	\$164,036	\$173,360	\$9,324
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	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
Designated - Learning Recovery Grant	\$0	\$0	\$294,728	\$0	\$0	\$0
Designated - KIT Training Grant	\$0	\$0	\$4,011	\$4,011	\$4,011	\$0
Designated - KIT Infrastructure Grant	\$0	\$18,866	\$152,405	\$0	\$0	\$0
Designated - Classified Professional Development Grant	\$5,759	\$900	\$0	\$0	\$0	\$0
Designated - Jog-a-Thon reserved funding	\$0	\$0	\$26,204	\$26,204	\$26,204	\$0
Designated - Facilities Reserve - 5% of expenditures	\$286,193	\$0	\$0	\$410,090	\$433,399	\$23,309
Investment in Raven Springs LLC	\$3,442,286	\$0	\$3,442,286	\$3,442,286	\$3,442,286	\$0
Undesignated/General Fund Balance	\$818,855	\$4,204,022	\$121,668	\$827,380	\$250,719	(\$576,661)
Ending Fund Balance	\$4,987,422	\$4,987,422	\$4,977,190	\$5,489,720	\$4,969,001	(\$520,720)
FUND BALANCE, BEGINNING OF YEAR	\$4,407,496	\$4,987,422	\$4,906,196	\$4,977,190	\$4,977,190	\$0
Investment in Raven Springs LLC	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	(\$1,825)	\$0	\$0	\$0	\$0
Net change (from above)	\$579,926	(\$79,401)	\$70,995	\$512,530	(\$8,190)	(\$520,720)
FUND BALANCE, END OF YEAR	\$4,987,422	\$4,906,196	\$4,977,190	\$5,489,720	\$4,969,001	(\$520,720)

SUMMARY OF SIGNIFICANT CHANGES FROM PRIOR BUDGET:

REVENUES

LCFF - ADA % & TK Enrollment increase	\$	510,772	
ERC credits received from IRS	\$	(876,365)	
Kitchen Equipment grants & Food purchasing relief grants removed	\$	(118,843)	
Reduced funding from Title I/II/IV	\$	(1,912)	
SELPA hardship one-time funds removed	\$	(17,420)	
Changes to Special Education funding	\$	794	
Changes to other state and federal funding	\$	(14,623)	
One-Time funds (Antibias grant, Learning Recovery)	\$	(312,885)	
Increase RavenWolf revenue based on PY actuals	\$	58,000	
Reduced field study revenue for reduced field studies overall	\$	(31,162)	
Add funding for wellness grant	\$	84,500	
Reduce surplus transfer from Raven Springs	\$	(100,000)	
Misc local revenue & reimb from YRC	\$	10,497	\$ (808,646)

EXPENSES

Certificated Wages:			
Certificated wages step/column increases & adjustments	\$	(44,969)	
Add FT Music teacher (reimbursement from YRC above)	\$	(5,046)	
Decrease to wages for training & stipends	\$	(10,315)	\$ (60,330)
Classified Wages:			
Instructional Assistant/Paraprofessionals/Student support changes & adjustments	\$	96,029	
Adjustments to AMM & Electives Programs	\$	(4,302)	
Changes to classified stipends	\$	(1,000)	
Changes to Afterschool program wages	\$	(47,167)	
School lunch program staff (hours/days/wages)	\$	72,903	
Administrative support staff (hours/days/wages)	\$	(10,688)	
Increase to facilities support wages	\$	(45,366)	
Increase to custodial support	\$	(4,413)	\$ 55,996
Benefits & Statutory Costs - Above Wage Changes	\$	31,953	\$ 31,953
Employer Paid STRS rate (16.92%) Increase from wages added above	\$	(21,350)	\$ (21,350)
Books & Supplies			
Increase for Kitchen Infrastructure Grant - Equipment Purchases	\$	(260,057)	
Decrease for Administrative supplies	\$	(12,147)	
Tech supplies for administration/Office	\$	-	
Increase for Tech supplies for classrooms & teachers	\$	(14,946)	
Increase for facilities supplies	\$	(11,846)	\$ (298,996)
Services			
Professional development, dues & subscriptions (mostly grant funded)	\$	4,782	
Classroom & student program services	\$	(58,476)	
Administrative services	\$	9,281	
Technology services	\$	(407)	
Special education program services	\$	93,254	
No change to lease expense	\$	-	
Facilities services	\$	(44,589)	\$ 3,846
Changes in fees for County Oversight			\$ 5,108
Total Increase or Decrease to ALL Expenses			\$ (283,772)
Total Increase/(Decrease) in Revenue		\$	(808,646)
Total Increase/(Decrease) in Operational Expenses		\$	(283,772)
Total Change in Revenue minus Expenses			\$ (524,874)

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

2024-25 Adopted Budget

	Prior Budget		Current Year 1		Year 2		Year 3		Year 4		
	Adopted	2023-24	2024-25	2024-25	2025-26	2026-27	2026-27	2026-27	2027-28	2027-28	
Enrollment		475.0		489.0		490.0		490.0		490.0	
ADA	90.18%	446.50	96.00%	469.44	96%	470.40	96%	470.40	96%	470.40	
Revenue											
Local Control Funding Formula	Rates	8.22%	COLA	1.07%	COLA	2.93%	COLA	3.08%	COLA	3.30%	
		\$ 11,912	\$ 2,186,243	\$ 11,912	\$ 2,504,609	\$ 12,269	\$ 2,580,044	\$ 12,671	\$ 2,664,628	\$ 13,097	\$ 2,754,222
	4-6	\$ 11,912	\$ 1,586,970	\$ 11,912	\$ 1,671,001	\$ 12,269	\$ 1,732,377	\$ 12,671	\$ 1,789,213	\$ 13,097	\$ 1,849,244
	7-8	\$ 11,912	\$ 1,236,667	\$ 11,912	\$ 1,301,346	\$ 12,269	\$ 1,340,574	\$ 12,671	\$ 1,384,487	\$ 13,097	\$ 1,430,999
TK Add On - LCFF		\$ 72,970		\$ 115,203		\$ 118,572		\$ 122,242		\$ 126,285	
Total LCFF		\$5,082,850		\$5,592,159		\$5,771,567		\$5,960,570		\$6,160,750	
Special Ed - IDEA General (Federal)		71,997		69,001		69,001		69,001		69,001	
Title I/H/IV/SRSA/REAP		134,872		134,883		134,883		134,883		134,883	
Other Federal Funding (ERC/FS/Medi-cal)		865,847		23,000		23,000		23,000		23,000	
Child Nutrition Program - Fed/State		545,239		557,596		540,511		540,511		545,511	
Special Ed - General (State)		340,026		363,910	2.93%	360,828	3.08%	371,942	3.30%	384,216	
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	\$ 19.85	9,318	\$ 20.06	9,417	\$ 20.65	9,714	\$ 21.29	10,015	
Unrestricted Lottery	\$ 163	66,242	\$ 177	76,967	\$ 177	83,261	\$ 177	83,261	\$ 177	83,261	
Restricted Lottery	\$ 65	26,107	\$ 72	31,309	\$ 72	33,869	\$ 72	33,869	\$ 72	33,869	
Special Ed - Mental Health (State)		33,006		39,832		39,832		39,832		39,832	
ELOP, Art & Music		354,000		456,886		346,953		346,953		346,953	
Health Dept - CWC Funding		-		84,500		84,500		84,500		84,500	
Aftercare Revenue		168,000		168,000		175,000		175,000		175,000	
Parent Donations - ASS/FS/Programs		88,672		57,994		57,994		57,994		57,994	
Bill Graham Grant		3,500		3,500		-		3,000		-	
Annual Giving Campaign		125,000		140,000	\$ -	140,000	\$ -	140,000	\$ -	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		183,888		189,405		195,087		200,939	
Surplus from LLC		200,000		100,000	\$ -	150,000	\$ -	150,000	\$ -	150,000	
Total Revenue		8,871,308		8,674,719		8,797,995		8,922,591		9,128,198	
Personnel Costs											
Certificated Salaries	63,155	2,147,889		2,211,044		2,211,044		2,268,411		2,228,928	
Increases						57,367		(39,483)		(8,738)	
Decreases					0.0%		0.0%		0.0%		
Total Certificated Salaries		2,147,889		2,211,044		2,268,411		2,228,928		2,220,190	
Classified Salaries	197,276	1,972,382		2,169,658		2,169,658		2,231,753		2,298,753	
Increases		-			3.0%	62,095	3.0%	67,000	3.0%	69,000	
Decreases		-			0.0%		0.0%		0.0%		
Total Classified Salaries		1,972,382		2,169,658		2,231,753		2,298,753		2,367,753	
Benefits	26.13%	1,076,668	28.40%	1,244,146	28.27%	1,272,091	28.04%	1,269,667	27.99%	1,284,115	
Total Personnel Costs		5,196,939		5,624,848		5,772,255		5,797,348		5,872,058	
Program Costs											
Books and supplies		332,550		372,250		363,750		369,800		364,300	
Special education /JPA services		995,572		1,161,054	1.0%	1,022,665	1.0%	1,032,891	1.0%	1,043,220	
Other services (facilities/admin/programs)		689,135		735,409	2.0%	665,651	2.0%	630,835	2.0%	630,199	
Raven Springs LLC Lease		718,500		718,500		718,500		718,500		718,500	
NCSos oversight	1.0%	52,343	1.0%	55,922	1.0%	57,716	1.0%	59,606	1.0%	61,608	
Total Program Costs		2,788,100		3,043,135		2,828,281		2,811,632		2,817,826	
Total Expenses		7,985,039		8,667,983		\$ 8,600,537		8,608,980		\$ 8,689,885	
Annual Operating Surplus (Deficit)		886,269		6,736		197,458		313,611		438,314	
Beginning Fund Balance		\$ 4,977,190		\$ 4,977,190		\$ 4,969,001		\$ 5,166,459		\$ 5,480,070	
Depreciation		\$ 14,926		(14,926)							
Annual operating surplus (deficit) from above		886,269		6,736		197,458		313,611		438,314	
Audit Adjustments		0		0							
Ending Fund Balance		\$ 5,878,386		4,969,001		\$ 5,166,459		\$ 5,480,070		\$ 5,918,383	
Components of Ending Fund Balance											
Required reserve - 5% of expenditures	5.00%	\$ 399,252	5.00%	\$ 433,399	5.00%	\$ 430,000	5.00%	\$ 430,400	5.00%	\$ 434,500	
Designated - Special Ed - 2% of expenditures	2.00%	\$ 159,701	2.00%	\$ 173,360	2.00%	\$ 172,000	2.00%	\$ 172,200	2.00%	\$ 173,800	
Designated - JPA contingency reserve		\$ 13,786		\$ 13,786		\$ 13,786		\$ 13,786		\$ 13,786	
Designated - Supplemental Balance Carryover		\$ 24,794		\$ -		\$ -		\$ -		\$ -	
Designated - ELOP Program Fund Balance		\$ 39,365		\$ -		\$ -		\$ -		\$ -	
Designated - ESSER III Fund Balance		\$ -		\$ -		\$ -		\$ -		\$ -	
Designated - Title II Professional Development		\$ 11,691		\$ -		\$ -		\$ -		\$ -	
Designated - Restricted Lottery Fund Balance		\$ 48,635		\$ -		\$ -		\$ -		\$ -	
Designated - Educator Effectiveness Balance		\$ 106,717		\$ -		\$ -		\$ -		\$ -	
Designated - Art & Music Grant Funding		\$ -		\$ -		\$ -		\$ -		\$ -	
Designated - Learning Recovery Grant		\$ -		\$ -		\$ -		\$ -		\$ -	
Designated - KIT Training Grant		\$ -		\$ 3,000		\$ -		\$ -		\$ -	
Designated - KIT Infrastructure Grant		\$ 18,866		\$ -		\$ -		\$ -		\$ -	
Designated - Classified PD Grant		\$ 900		\$ -		\$ -		\$ -		\$ -	
Designated - Jog-a-Thon reserved funding		\$ -		\$ -		\$ -		\$ -		\$ -	
Designated - Facilities Reserve - 5% of expenditures		\$ 399,252		\$ 433,399		\$ 387,492		\$ 387,492		\$ 387,492	
Investment in Raven Springs LLC		\$ -		\$ 3,442,286		\$ 3,442,286		\$ 3,442,286		\$ 3,442,286	
Undesignated fund balance		\$ 4,655,427		\$ 469,771		\$ 720,895		\$ 1,033,906		\$ 1,466,519	

RAVEN SPRINGS, LLC
2024-25 Adopted Budget
Statements of Revenues, Expenditures and Changes in Equity

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 2nd Interim Budget	2024-25 Adopted Budget	Change From Prior Budget
REVENUES						
All Other Local Revenue 8600-8899	831,923	840,430	875,412	967,486	993,258	25,772
Other Revenues/Income 8900-8999	4,097	(796)	158	0	0	0
TOTAL REVENUES	\$ 836,020	\$ 839,634	\$ 875,570	\$ 967,486	\$ 993,258	\$ 25,772
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	19,259	15,100	(4,159)
Services	417,336	579,783	471,619	624,219	574,790	(49,430)
Property Taxes/Debt Service	105,075	133,759	148,594	111,013	221,213	110,199
TOTAL OPERATING EXPENDITURES	\$ 529,982	\$ 726,220	\$ 647,809	\$ 754,491	\$ 811,102	\$ 56,611
Xfter Surplus to NCSA	309,589	0	0	200,000	100,000	(100,000)
OPERATING REVENUES LESS EXPENDITURES	(\$3,552)	\$113,414	\$ 227,761	\$ 12,994	\$ 82,156	\$ 40,279
DEPRECIATION EXPENSE	\$326,908	\$330,584	\$370,222	\$370,222	\$385,148	14,926
OTHER SOURCES - In Kind Contribution Revenue	\$0	\$16,000	\$0	\$0	\$0	0
NET CHANGE IN FUND BALANCE	(\$330,460)	(\$201,170)	\$ (142,461)	\$ (357,228)	\$ (302,992)	\$ 25,353
COMPONENTS OF ENDING FUND BALANCE						
Required reserve - 5% of expenditures	26,499	36,306	31,864	37,725	40,555	2,831
Designated - Construction Projects 7% of Expenditures	0	0	0	52,814	56,777	3,963
Undesignated Fund Balance	3,085,328	2,858,461	2,558,343	2,319,631	2,367,073	47,442
Ending Fund Balance	\$3,111,827	\$2,894,766	\$2,590,207	\$2,410,170	\$2,464,405	\$54,235
FUND BALANCE, BEGINNING OF YEAR	\$0	\$3,111,827	\$2,909,858	\$2,767,397	\$2,767,397	\$0
In-Kind Contribution from NCSA (Assets)	\$ 3,442,286	\$0	\$0	\$0	\$0	\$0
Net change (from above)	(\$330,460)	(\$201,969)	\$ (142,461)	\$ (357,228)	\$ (302,992)	\$ 54,235
FUND BALANCE, END OF YEAR	\$3,111,827	\$2,909,858	\$2,767,397	\$2,410,170	\$2,464,405	\$54,235

RAVEN SPRINGS, LLC
2024-25 Adopted Budget
Statements of Revenues, Expenditures and Changes in Equity

RAVEN SPRINGS, LLC
Multi Year Budget Projections- Three Years Ended June 30, 2027

	Prior Budget	Current Year 1	Year 2	Year 3
	2023-24	2024-25	2025-26	2026-27
Revenue				
Leases & Rental Revenue	966,780	993,258	3% 1,023,056	3% 1,053,747
Interest & Other Local Revenue (prop tax & misc)	-	-	\$ -	\$ -
Local - Other (Construction Loan)	-	-	\$ -	\$ -
Total Revenue	966,780	993,258	1,023,056	1,053,747
Program Costs				
Supplies	19,259	15,100	2.0% 15,402	2.0% 15,710
Services	573,756	574,790	2.0% 546,285	2.0% 557,211
Property Taxes	31,689	21,613	0.0% 21,613	0.0% 21,613
Debt Service (Interest)	100,200	199,600	192,600	185,600
Total Program Costs	724,904	811,102	775,900	780,134
Total Expenses	724,904	811,102	\$ 775,900	780,134
Xfer Surplus to NCSA	\$200,000	\$100,000	\$ 150,000	\$ 150,000
Annual Operating Surplus (Deficit)	41,876	82,156	97,156	123,613
Depreciation for Land & Building Values Other Sources	\$ 370,222	\$385,148	\$ 391,110	\$ 381,319
FINAL Net Income/(Loss)	\$ (328,346)	(\$302,992)	(\$293,954)	(\$257,706)
Beginning Fund Balance	\$ 2,909,857	\$ 2,581,511	\$ 2,278,519	\$ 1,984,564
In-kind Contribution from NCSA	\$ -	\$ -	\$ -	\$ -
Adjustments (PY Fund Balance Corrections)				
Annual operating surplus (deficit) from above	(328,346)	(302,992)	(293,954)	(257,706)
Debt Service Ratio	0.94	1.00	0.95	1.02
Ending Fund Balance	\$ 2,581,511	2,278,519	\$ 1,984,564	\$ 1,726,859
Components of Ending Fund Balance				
Cash	\$ 440,227	\$ 440,227	\$ 440,227	\$ 440,227
Prepaid Expenditures	\$ 4,629	\$ 4,629	\$ 10,579	\$ 10,579
Land	\$ 1,216,862	\$ 1,098,077	\$ 1,018,887	\$ 939,697
Buildings & Improvements	\$ 3,203,629	\$ 2,388,482	\$ 1,898,901	\$ 1,409,320
Equipment	\$ 23,173	\$ 7,990	\$ 1,868	\$ (4,254)
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Liabilities	\$ (2,121,040)	\$ (2,320,640)	\$ (2,128,040)	\$ (1,942,440)
Designated-Capital Projects	2.00%	2.00%	2.00%	2.00%
Total Equity	\$ 2,767,480	\$ 1,618,765	\$ 1,242,423	\$ 853,129



**CGC Meeting Calendar
2024-25**

Meeting times are: 5:00 p.m. to 6:30 p.m. unless otherwise stated

**August Intensive and Board Meeting
August 8, 2024**

Approve any outstanding items for Beg. of the Year

September 12, 2024

2023-24 Unaudited Annual Actuals & Budget Presentation

October 10, 2024

Ends Report/Strategic Plan

November 21, 2024

B1 Financial Condition and Activities (1st Interim Budget), B3 Asset Protection

December 19, 2024

*B6 Communication to the Council, B7 Council Logistical Support, B8 Emergency School Director Succession,
2023-24 Audited Actuals Acceptance, 2024-25 SPSA & Federal Addendum changes*

January 30, 2025

Approve School Policies, 2025-26 Calendar

February 27, 2025

*Mid Year LCAP Update (prior to 2/28), B1 Financial Condition and Activities (2nd Interim Budget), Salary
Schedules*

March 27, 2025

B5 Staff Treatment and Compensation

May 1, 2025

LCAP Review,, 2025-26 Adopted Budget Discussion, B4 Treatment Parents and Students

May 29, 2025 – LCAP Public Meeting

LCAP

Wednesday, June 18, 2025

LCAP Approval, B2 Planning and Financial Budgeting, 2025-26 Adopted Budget Approval