

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

Thursday, December 19, 2024

13032 Bitney Springs Rd, Building 8, (LC 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 November 21, 2024 Meeting - *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. Discuss 2025-26 Calendar - *See attached*
6. Discuss Advisory Committees
7. AB 1234 - Ethics Training for Boards - *See attached*

**Action Items**

8. Approve the updated NCSA Mission and Vision Statement - *See attached*
9. Approve B1 Financial Conditions Monitoring Report (1st Interim) - *See attached*
10. Approve 1st Interim Budget Revisions (Raven Springs & NCSA) - *See attached*
11. Approve Extension of 2023-24 Audited Actuals to January 31, 2025 - *See attached*
12. Approve 2023-2024 Ends Policy Report - *See Attached*
13. Approve 342 Menstrual Product Policy - *See attached*

**Adjournment 6:30 p.m.**

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

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

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

Thursday, November 21, 2024

13032 Bitney Springs Rd, Building 8, Room 815 (Lori's Room), Nevada City, California

**Call Order: 4:59 p.m.**

**Roll Call:** Lauren Hesterman, Meshawn Simmons, Jaylee McGregor, Elissa Spencer, Jon Lefebber, Abby Oas, Andrew Todd (5:14 arrival) and Qayyuma Didomenico (5:20 arrival)

**Absent:** LeeAnne Haglund

**Guests:** Holly Pettitt, and Melissa Brokenshire

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

**Plaudits:** As listed in Director's FYI Report, in addition to plauditing Jaquie Luger for all she does at upper campus, Julie Banwellund for her additional support at upper campus, Eric Skoog for the amazing sign, & Melissa Brokenshire for completing the budget presentation.

**Action Items**

1. Approve Agenda  
Motion: Jaylee McGregor moves to approve the agenda  
2<sup>nd</sup>: Elissa Spencer seconds  
Unanimous assent

**Consent Agenda**

2. Approve October 10, 2024 Meeting  
Motion: Jaylee McGregor moves to approve 10/10/24 meeting minutes  
2<sup>nd</sup>: Elissa Spencer seconds  
Unanimous assent

**Discussion Items**

3. Discuss Facilities Financing and Future - *Presentation from Grow Schools*
  - a. Ryan Eldridge & Maddy Marlton presenting via Google Meets

**Reports**

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

**Discussion Items**

It was moved by Elissa Spencer to table discussion items 6 and 8 until the December meeting.

2<sup>nd</sup>: Jaylee McGregor seconds Unanimous Assent

6. Discuss Rewriting the NCSA Mission and Vision Statement - tabled
7. Discuss 1st Interim Budget Revisions
8. Discuss Director Succession - tabled

**Action Items**

It was moved by Meshawn Simmons to table Action Items 9 and 10 until the December meeting. 2<sup>nd</sup>: Jaylee McGregor second Unanimous Assent

- 9. Approve B-3 Asset Protection Monitoring Report - tabled
- 10. Approve 2023-2024 Ends Policy Report - tabled
- 11. Approve Policy #302 Title IX Harassment, Intimidation, Discrimination & Bullying  
 Motion: Meshawn Simmons moved to approve Title IX Harassment, Intimidation, Discrimination & Bullying Policy #302                   2<sup>nd</sup>: Jon Lefeber seconds  
 Unanimous assent
- 12. Approve Policy #307 Non Discrimination Statement (Change Contact Information)  
 Motion: Jaylee McGregor moved to approve Policy #307 Non Discrimination Statement  
 2<sup>nd</sup>: Qayyuma Didimenico seconds  
 Unanimous assent
- 13. Approve Policy #610 Purchasing Policy Revisions  
 Motion: Elissa Spencer moved to approve Policy #610 Purchasing Revisions  
 2<sup>nd</sup>: Meshawn Simmons seconds  
 Unanimous assent
- 14. Approve Policy #608 Accounting Policies & Procedures  
 Motion: Qayyuma Didomenico moved to approve Policy #608 Accounting Policies & Procedures  
 2<sup>nd</sup>: Jaylee McGregor seconds  
 Unanimous assent

**Adjournment 6:36 p.m.**

Submitted by: Abby Oas

11-21-24

Approved by the NCSA Charter Council

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LeeAnne Haglund, Board Chair

Date

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Abby Oas, Board Secretary

Date



## **Director FYI Report December 19, 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**

- Kelly Dufour for using UDL practices in her classroom and always circling back to support students.
- Hannah Benfield - has done a wonderful job as a teacher and supporting her new partner teacher.
- Camille Bryant - for working so hard subbing for Emily in 7th/8th science this year.
- Andrea Conte for holding the UDL cohort for us - we are impressed with her knowledge and enthusiasm for this especially as we move to train all staff in UDL next year.
- Jolynn Haines - she is doing an incredible job with a student in Kinder! She was also super willing to step up and help out.

### **Financial Information**

- 1st Interim is on the agenda

### **Facilities Update**

#### **B2**

- Rochelle discovered a running toilet in the student bathroom. It had been running for a minimum of 2.5 hours. We are asking Ananda and Scott who work in there every day to double check the bathrooms before they leave.

#### **B3**

- The fire alarm will be repaired during the Christmas break. Several alarms were found to be nonfunctional in our last inspection.

- The broken glass in room 322 was repaired on 12/4/24 the last replacement glass came in with a scratch on it, so we held off for another piece of glass.
- An electrician is planning a job walk to investigate heaters in the RW tent. There are several code requirements we must consider. We are hopeful that we can use the power from the mini split that cooled the computer lab to power two 1500W heaters for the tent. This job walk must be done when students are not present due to electrical panels needing to be opened for testing.

#### **B4**

- Work on the fire alarm system has been completed, restoring audible alarms.

#### **B8**

- With the heavy rains, a leak developed in Mrs. Y's class. Ian and Joseph think they have it patched.
- The air handler has arrived for the first floor. Installation should take place over the Christmas break which means the HVAC project will be complete!

#### **B9**

- A new leak in the northeast end of the building near the expansion joint has developed. For now, we will attribute it to the high winds that came with the last storm.
- The NCCSA office has a sizable leak just under the collapsing part of the roof. Ian and Joseph will investigate to see if anything can be done to stop or slow the leak. Our best guess to patch this is to rent a gradall or similar to put a tarp on the roof until qualified people can get there and replace the roof.
- Part of the heating loop at the East end of the building has started an intermittent leak. It looks like it is in an air handler, so Ian and Joseph have turned off the valves to that part of the loop.
- A raccoon was trapped inside over the Thanksgiving break.
- Work started on wiring for a new light switch in the gym so kids do not need to climb the stairs to turn on the light. We will be wiring in a three way circuit. This has been completed.
- The ceiling is leaking in the bathroom the gym uses. We are investigating the source of the leak. Ian and Joseph think the location of the leak is the laundry room on the second floor. Joe the plumber will be out to help investigate.

## Overall

- 11/16/24 A water flow alarm caused a call to the fire department at around 4:00 pm. No fire or water flow was found. Joseph has spoken with Ian, Aftercare, and Everguard to determine why this alarm is triggering.
- The early morning hours of 11/22/24 had two people wandering the campus. Two bikes and some lost and found items were taken. The sheriff and CHP caught them at the main driveway. The bikes have been recovered. Lost and found items and a backpack that held the vests for P.E. have not been recovered.
- Progress has been made on the cross-connection control survey. This survey was required from our last water inspection. A bid has come in, and I look forward to starting soon.
- Working on getting the generators installed. This has been an arduous process and we are at the mercy of the electrician. Two generators are here, one is still on the way.
- We have about 25-30 trees that need to come down. So far we have had about 5 done - the ones closest to the school. Hopefully the rest will come down during break.

## Events

- Read A Thon begins in January. At the last PAG a parent complained about the format of the raffle because her son never wins but he reads a lot. The irony is that we changed it to the raffle because parents complained that it was unfair to have only a few winners. 😞
- Power Outage - yes the power went out on Monday. We sent students home because we got a message from PGE that said they would have an update in 24 hours and we knew there were two big trees that had fallen on two different power lines. We did not believe the power would come on so soon. It never has in the past when lines Kids were getting cold and none of the drinking fountains were working. Then the power came back on just before the last few kids left. Sigh... We make the best decision we can given the information we have at the time.

## Arts Based Choice for Education

- We already have 67 applications for next year.
- Fiddle and Cello in 6-8 electives will be discontinued at the end of the semester due to lack of interest and effort on the part of the students. The classes were way too small to justify spending that much money and the students kept asking to get out of them. Those students will be placed in Choir at the semester. We are not sure about the following year - music has just not rebounded after Covid - many kids are not interested in playing an instrument.
- Charter Renewal is going well, I will bring a draft to the board in January. The

lawyers are currently reviewing it.

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

- The Academic Support Center is going incredibly well! Students are getting extra support and time to work on their assignments and we are rocking the Independent Studies - attendance rate is still at 96% which is wonderful!

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

- Need to hire two more instructional aides - finding qualified people is very challenging. The good news is that we have hired 3 male aides which feels in line with our goal of diversifying.
- Shannon Connor will be on maternity leave at the end of February. We will be combining the classes and Jessica will be the teacher for all 30 students with 2 aides. The ratio of adults to students is 12 to 1 so we are well under the total amount of students. We also believe one of those students is leaving.
- We have let the teachers know that we are expecting big budget cuts (most likely 4-7 positions) and the leadership team is currently determining which positions we need to actually run the school vs which ones are helpful to have but not necessary. It's a hard discussion to have when we know the value each and every person here brings to NCSA.
- Melissa and I are still waiting for several references for Grow Schools.
- 7th Grade students planned a protest about the hugging rule at school - it was awesome. More about this at the meeting.

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

- We have set up Spring dates to do the Culturally Informed Burn - March 29th is the first choice, April 5th is the backup date.

# Nevada City School of the Arts | 2025-26 DRAFT CALENDAR

<p>4 Independence Day</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #333; color: white;"> <th colspan="7">JULY 2025</th> </tr> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td style="background-color: yellow;">H</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </tbody> </table>	JULY 2025							S	M	T	W	Th	F	S			1	2	3	H	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #333; color: white;"> <th colspan="7">JANUARY 2026</th> </tr> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td style="background-color: yellow;">H</td><td style="background-color: lightgreen;">B</td><td>3</td></tr> <tr><td>4</td><td style="background-color: lightblue;">T</td><td>6</td><td>7</td><td>8</td><td style="background-color: yellow;">9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td style="background-color: yellow;">16</td><td>17</td></tr> <tr><td>18</td><td style="background-color: yellow;">H</td><td>20</td><td>21</td><td>22</td><td style="background-color: yellow;">23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td style="background-color: yellow;">30</td><td>31</td></tr> </tbody> </table>	JANUARY 2026							S	M	T	W	Th	F	S					H	B	3	4	T	6	7	8	9	10	11	12	13	14	15	16	17	18	H	20	21	22	23	24	25	26	27	28	29	30	31	<p>1-2 Winter Break</p> <p>5 No School: Teacher Day</p> <p>19 M.L. King Jr. Day</p> <p>30 Last Day of 1<sup>st</sup> Semester</p> <p>18/1/4</p>														
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\*Emergency (ER) days are reserved for power outages and unforeseen school closure dates. They are used when needed.





**Fwd: AB 1234 Ethics Compliance Training by Nevada County Counsel & Nevada LAFCo's**

1 message

**Toni Holman** <secretary@ncsota.org>  
To: Melissa Brokenshire <businessmanager@ncsota.org>

Fri, Dec 13, 2024 at 8:47 AM

Who should get this?

*Toni Holman*

Administrative Secretary

[Schedule an appointment with me](#)

----- Forwarded message -----

From: **Samie White** <[swhite@nevco.org](mailto:swhite@nevco.org)>

Date: Fri, Dec 13, 2024 at 8:21 AM

Subject: AB 1234 Ethics Compliance Training by Nevada County Counsel & Nevada LAFCo's

To: Superintendents-Districts <[nevco-sups@nevco.org](mailto:nevco-sups@nevco.org)>, Supts-Assistant/Associate <[supts-aa@nevco.org](mailto:supts-aa@nevco.org)>, Charter Directors <[directors@nevco.org](mailto:directors@nevco.org)>

Cc: Secretaries/Admin Assistants-District <[secretaries-d@nevco.org](mailto:secretaries-d@nevco.org)>, Secretaries-Charter <[secretaries-c@nevco.org](mailto:secretaries-c@nevco.org)>

Regarding AB 2158 / AB 1234 Ethics Training...

1. Nevada County Counsel & Nevada LAFCo is offering an in-person AB 1234 Ethics Compliance Training on January 27, 2025, FREE – registration flyer attached.
2. AB 1234 ONLINE Ethics Training is still being offered FREE (<https://oag.ca.gov/ethics> )

**Eff 1.1.2023; Local officials who are governing board members of a school district, county board of education, or charter school as of Jan 1, 2025, MUST complete the ethics training (AB 1234) on or before Jan 1, 2026.**

Samie White

Executive Assistant to the Superintendent | Board Secretary

Nevada County Superintendent of Schools

530.478.6400 ext. 2003

**From:** Trina Woodward-CC <[Trina.Woodward-CC@nevadacountyca.gov](mailto:Trina.Woodward-CC@nevadacountyca.gov)>

**Sent:** Thursday, December 12, 2024 5:36 PM

**To:** Samie White <[swhite@nevco.org](mailto:swhite@nevco.org)>

**Cc:** Kit Elliott <[Kit.Elliott@nevadacountyca.gov](mailto:Kit.Elliott@nevadacountyca.gov)>; Trevor Koski <[Trevor.Koski@nevadacountyca.gov](mailto:Trevor.Koski@nevadacountyca.gov)>

**Subject:** OPEN, ETHICAL LEADERSHIP AB 1234 ETHICS COMPLIANCE TRAINING FLYER

Good evening, Sami:

Attached is the fillable flyer and registration form for the upcoming AB 1234 Ethics Compliance Training. Please distribute it as needed.

**County Counsel's Office and Nevada LAFCo announce a training session to assist local officials in complying with the requirements of Assembly Bill 1234.**

Public officials are required to take an ethics training course to learn about the ethical standards required of any individual who works in government. City, County, and District board members and staff who receive compensation or expense reimbursement must complete two hours of ethics training every two years. Individuals not required to take this training are encouraged to attend to promote the highest standards of ethical practice in public service.

**WHEN AND WHERE:**

This session will be presented in person in the Board of Supervisors Chambers (950 Maidu Ave., Nevada City) and via Teams (link to be provided upon registration)

Monday, January 27, 2025

2:00 pm – 4:00 pm

**PRESENTERS:**

**Trevor Koski**, Assistant County Counsel, Nevada County.

**David J. Ruderman**, Senior Counsel for Colantuono, Highsmith & Whatley, PC.

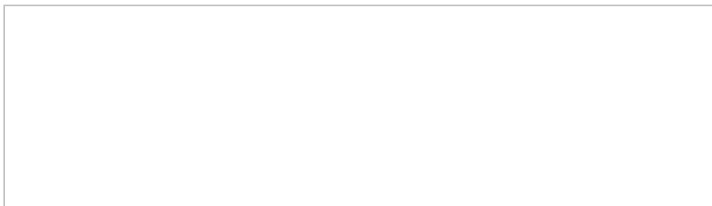
City Attorney for Lakeport, Sonoma, and Weed, Yuba LAFCo Legal Counsel, and General Counsel for Tahoe Forest Hospital District and Pioneer Community Energy.

**PROGRAM COST: There is no charge for this session.**

Please, refer to the flyer for details on registration and deadline.

Thank you,

Trina



**CONFIDENTIALITY NOTICE:** This communication with its contents may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use, or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

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**2 attachments**



image001.png  
60K

 **2025 Flyer for Ethics Session (Fillable Form).pdf**  
134K

Nevada City School of the Arts' mission is to cultivate an inclusive and equitable learning environment where every student is inspired to achieve academic excellence, develop a positive identity, and build productive relationships, through a rich, arts-integrated education. We are committed to empowering each student to thrive creatively, think critically, and engage meaningfully with the world.



**School Director’s Monitoring Report**  
**1st Interim Budget Revision FY 2025**

Executive Limitations Policy: B-1 Financial Conditions and Activities

Board of Directors Meeting: **December 19, 2024**

Unless indicated otherwise, all data in this report is for the budget interim ending **October 2024**.

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

**I report overall compliance with this policy with the exception of B1.a&b.**

**B1: Financial Condition and Activities**

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

**Interpretation:**

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

**Operational Definition:**

Specifically, I interpret fiscal jeopardy as:

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

**Data:**

**a) NCSA Surplus/(Deficit)**

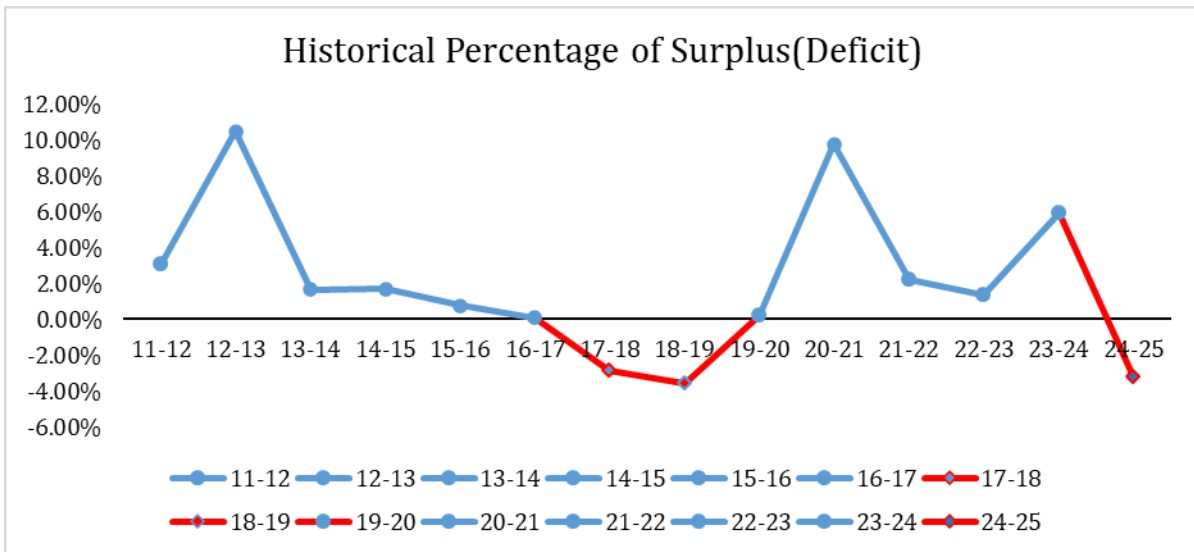
Budgeted Revenue & Expense projections are adopted annually and updated at each budget revision in November and February. The table below shows the projected surplus/ (deficit) for the current fiscal year, budget revision cycle for NCSA and Raven Springs LLC.

**b) Raven Springs Surplus/(Deficit)**

We plan to utilize Raven Springs’ surplus every year to support NCSA’s short fall from the facilities funding and to build a reserve for needed capital improvements over the next 7 years. We have reduced the surplus transfer from Raven Springs to \$150,000 this year and future years to pay for the financing from TCBK for the HVAC renovations and the start of the Bldg 3 modernization project.

2024-25 Surplus/(Deficit)				
NEVADA CITY SCHOOL OF THE ARTS			RAVEN SPRINGS LLC	
Projected Rev/Exp	1st Interim Budget	% of Total Expenses	Projected Rev/Exp	% of Total Expenses
Revenue	\$ 8,537,950.00		\$ 951,863.00	
Wages & Benefits Expenses	\$ 5,856,916.67	65%	\$ -	
Supplies Expenses	\$ 500,002.46	6%	\$ 15,100.00	2%
Services Expenses	\$ 2,611,508.29	29%	\$ 741,978.00	122%
NCSA Dividend	\$ 150,000.00		\$ (150,000.00)	-25%
Operating Surplus (Deficit)	\$ (280,477.42)	-3%	\$ 44,785.00	6%

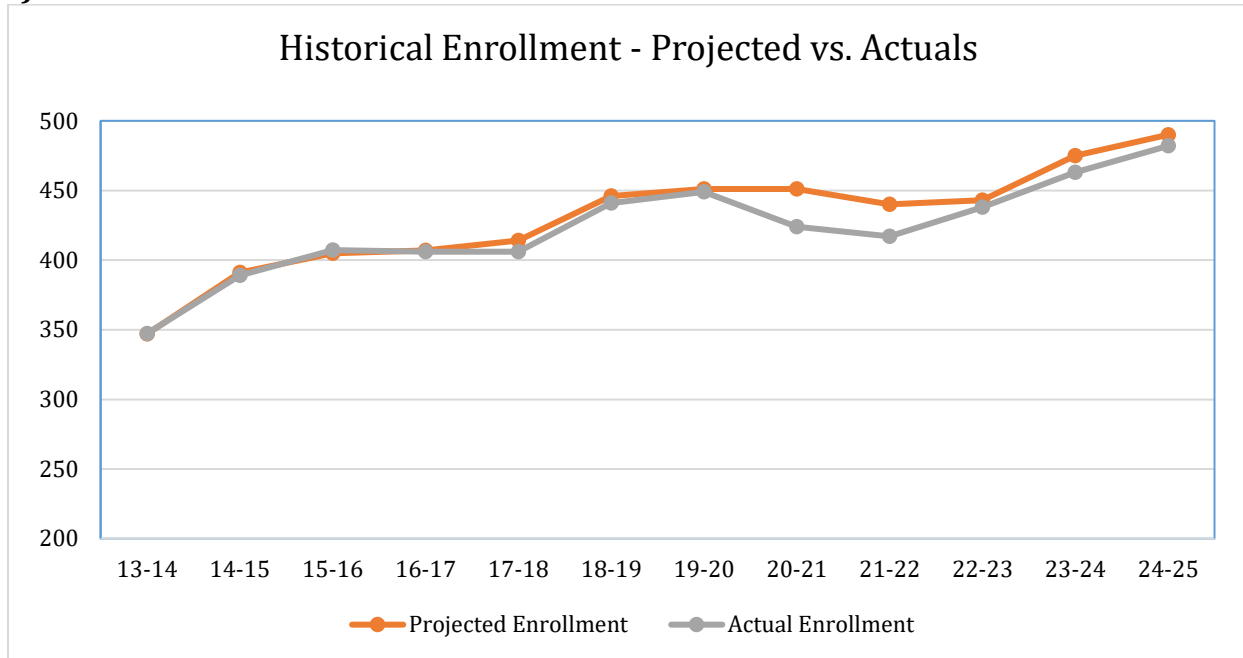
The graph below shows our surplus/deficit history since 2012 and our current year’s projected surplus for NCSA.



**FYI** – We are projecting a deficit this year, however this is mainly due to carryover surplus from 23-24 for program spending this year 24-25. We have included in our Multi-Year Project changes for next year that would bring us back to a health surplus. Cash flow does show that we will be able to sustain this deficit spending in the 2024-25 school year.

**I report Non-Compliance with B1.a & B1.b.**

### c) Enrollment



### I report compliance with this policy B1

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

**Interpretation:**

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

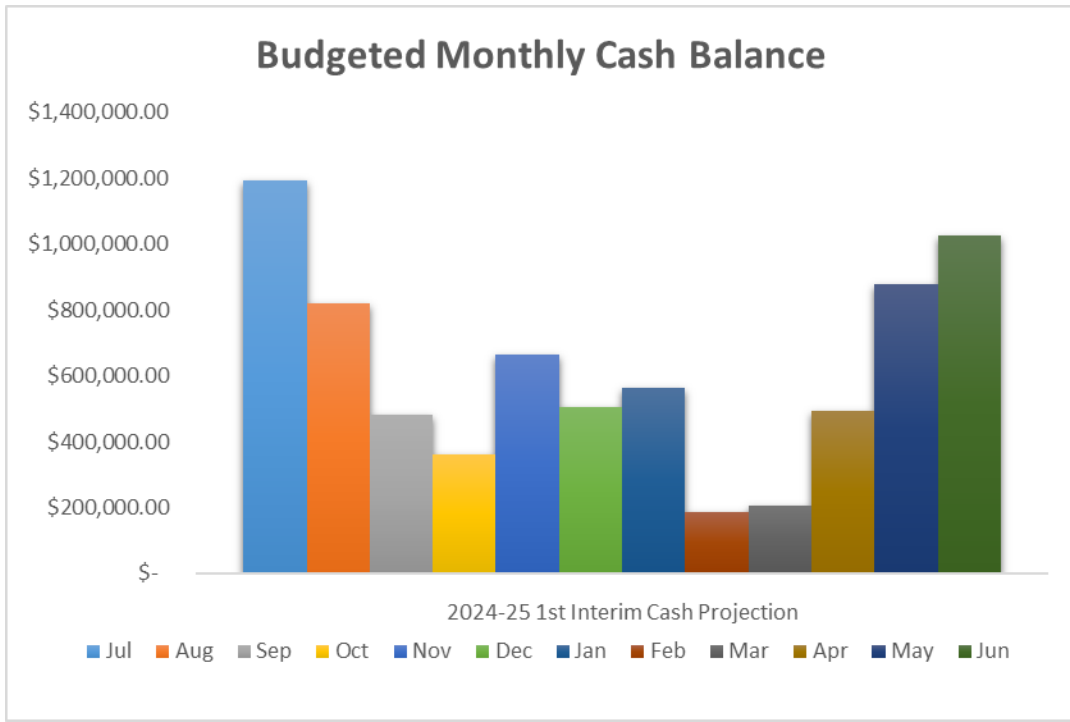
**Operational Definition:**

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

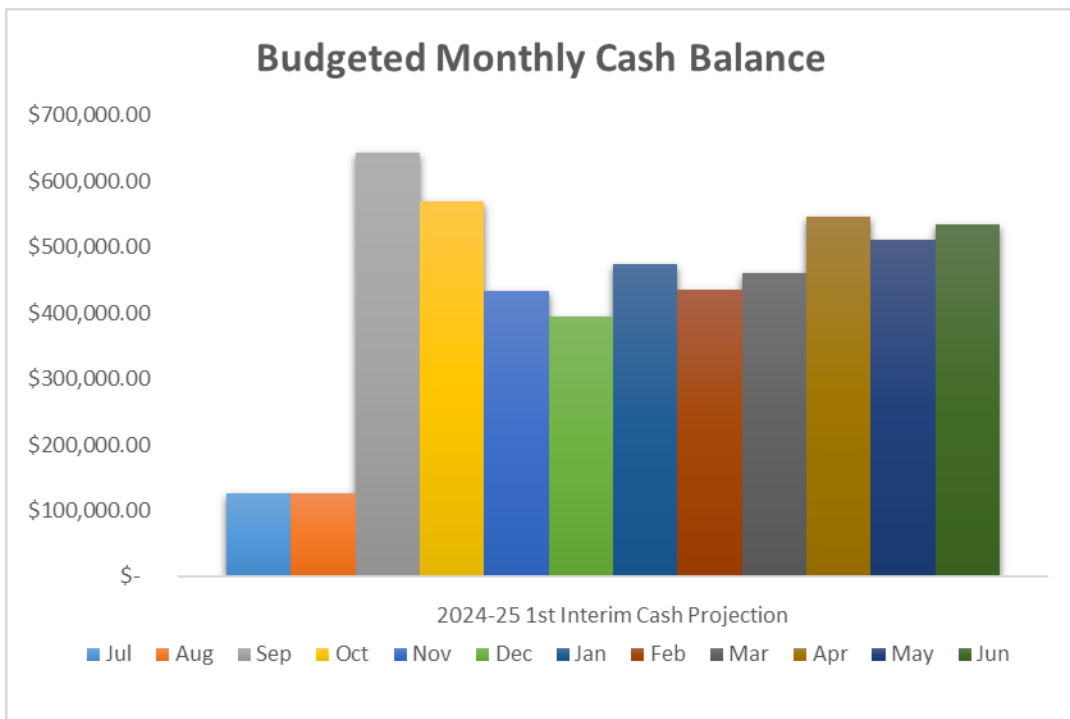
**Data:**

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

**NCSA CASH BALANCES**



**RAVEN SPRINGS LLC CASH BALANCES**



**I report compliance with this policy B1.1**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data:**

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

<b>COMPONENTS OF ENDING FUND BALANCE</b>		
Required reserve - 5% of expenditures	5.0%	\$448,421
Designated - Special Ed - 2% of expenditures	2.0%	\$179,369
Designated - JPA contingency reserve	0.2%	\$13,786
Designated - Supplemental PY Fund Balance Cæ	0.0%	\$0
Designated - ELOP Program Fund Balance	0.6%	\$56,796
Designated - ESSER III Fund Balance	0.0%	\$0
Designated - Title II Professional Development	0.0%	\$0
Designated - Restricted Lottery Fund Balance	0.7%	\$61,686
Designated - Educator Effectiveness Fund Balan	0.0%	\$0
Designated - Art & Music Grant Funding	0.0%	\$0
Designated - Learning Recovery Grant	0.2%	\$22,160
Designated - Child Nutrition Program	1.5%	\$138,857
Designated - Supply Chain Assistance Grant	0.2%	\$16,414
Designated - KIT Training Grant	0.0%	\$2,332
Designated - KIT Infrastructure Grant	0.8%	\$75,685
Designated - Classified Professional Developer	0.0%	\$0
Designated - Jog-a-Thon reserved funding		\$0
Designated - Facilities Reserve - 5% of expenditt	<b>0%</b>	\$0
Investment in Raven Springs LLC		\$3,442,286
<b>Undesignated/General Fund Balance</b>		<b>\$223,995</b>
<b>Ending Fund Balance</b>		<b><u>\$4,681,787</u></b>

**FYI** – For this 1<sup>st</sup> interim projection we are projecting an undesignated fund balance of 2%. We will keep an eye on this as we go through the year. 2<sup>nd</sup> interim we make updates.

**I report compliance with policy B1.2**



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

**Interpretation:**

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

**Operational Definition**

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

**Data:**

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

$$(\text{Debt} + \text{Liabilities}) \$2,462,022 / \$2,615,790 (\text{Equity}) = 0.941$$

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

**I report compliance with policy B1.3**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data:**

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

Surplus (Deficit)  
 +Depreciation  
 +Interest  
 = Net Income (Loss) / Debt Payment

<b>2023/24 Actual Debt Service Ratio</b>		<b>2024/25 Projected Debt Service Ratio</b>	
Net Surplus/(Deficit)	<b>\$ (196,475.57)</b>	Net Surplus/(Deficit)	<b>\$ (340,363.00)</b>
Annual Depreciation	\$ 392,806.00	Annual Depreciation	\$ 385,148.00
Interest Expense	\$ 98,915.11	Interest Expense	\$ 129,000.00
<b>Final Net Income/(Loss)</b>	<b>\$ 295,245.54</b>	<b>Final Net Income/(Loss)</b>	<b>\$ 173,785.00</b>
Annual Debt Payment	\$ 172,383.00	Annual Debt Payment	\$ 205,432.62
<b>Total Debt Service</b>	<b>\$ 172,383.00</b>	<b>Total Debt Service</b>	<b>\$ 205,432.62</b>
<b>Debt Service Ratio</b>	<b>1.713</b>	<b>Debt Service Ratio</b>	<b>0.846</b>

**I report compliance with policy B1.4.**

**FYI – We are in compliance with this policy for the final 2023-24 actuals, but we are projecting to be out of compliance for the 2024-25 school year with an .846 debt service ratio. We do build in a certain amount of cushion in the budget, so we hope to have this policy back in compliance by the end of the school year. When closing out the year we will consider not transferring Raven Springs surplus to NCSA in order to bring this policy back into compliance.**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data:**

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

**I report compliance with Policy B1.5.**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data:**

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

Vendor	Board Approval Date	Original Loan Balance	Outstanding Loan Balance	Notes
<b>RAVEN SPRINGS LLC</b>				
Tri Counties Land Loan	2021	\$ 1,643,424.34	\$ 1,983,781.27	\$14.4k due per month, including principal & interest. Loan to mature in October 2031
Tri Counties Construction Loan	2021	\$ 536,939.90		Used up for Solar project and moved to above loan payments
Tri Counties Construction Loan	2024	\$ 470,000.00	\$ 467,673.11	\$3672 due per month, including principal & interest. Loan to mature in August 2034
<b>NEVADA CITY SCHOOL OF THE ARTS</b>				
Tri Counties Business Line of Credit	2021	\$ 400,000.00	\$ 195,117.82	We will only utilize this line of credit for necessary Payroll coverage or vendor payments

We refinanced our Mortgage loan, Construction loan and received an additional construction loan through Raven Springs LLC and consolidated it into one loan. The additional construction loan was utilized for the solar project and some extra construction projects completed during 2021-22 school year and this last summer. All money has been used for construction and solar and we are now working to pay down the debt of the one loan. We recently received new construction loan financing for the HVAC renovation and to start the building 3 modernization project.

**I report compliance with Policy B1.6**

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

**Interpretation:**

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

**Operational Definition:**

Our “government ordered” payments consist primarily of:

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

**Data:**

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

<b>Quarterly Tax Description</b>	<b>Amount Paid</b>	<b>Date Paid</b>
CA State Unemployment	\$361.9	October 22, 2024
CA State Disability	\$7,961.86	October 22, 2024
STRS Deductions	\$62,765.21	Monthly
Property Taxes – Raven Springs	\$12,714.38	October 23, 2024

**I report compliance with policy B1.7**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data:**

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

<b>NCSA STATE &amp; FEDERAL RESTRICTED FUNDS</b>			
<b>Resource Name</b>	<b>Resource #</b>	<b>Budgeted Amount</b>	<b>Description</b>
Supplemental - LCAP Funding	0010	\$ 456,374.00	Directed for targeted students
Lottery - Unrestricted	1100	\$ 82,590.31	Expenses supporting students' education
Education Protection Act	1400	\$ 708,993.00	Certificated Teacher wages & benefits
Expanded Learning Opportunity	2600	\$ 274,457.76	Expanded learning after school
Title I Part A - Federal	3010	\$ 77,182.00	Academic student support
IDEA/ARP Supplemental Awrd	3310	\$ 69,001.00	Special education services through the JPA
Federal Mental Health Reimb	3327	\$ 4,976.00	Mental health funding - Psych/counseling
Title II Part A - Federal	4035	\$ 11,160.00	Professional development for teachers
Title IV Part A - Federal	4127	\$ 10,000.00	Student support funds for Title programs
REAP/SRSA Title - Federal	4610	\$ 40,324.00	Student support funds for Title programs
NSLP Child Nutrition Fed/State	5310	\$ 518,500.00	Child Nutrition program expenses
Supply Chain Assistance Funds	5466	\$ -	Fresh food or non processed food
Local Food For Schools	5467	\$ -	Fresh local food purchases
SB740 Facilities Grant	6030	\$ 538,875.00	Lease payments
Lottery - Restricted	6300	\$ 35,457.62	Instructional Materials (Curriculum)
Antibias Grant	6318	\$ 100,000.00	Expenses supporting antibias education
Special Education - State	6500	\$ 320,549.00	Special education services through the JPA
State Mental Health Funding	6546	\$ 34,856.00	Mental health funding - Psych/counseling
Prop 28 Art & Music Grant	6770	\$ 65,128.00	Art & music salaries or curriculum
Kitchen Infrastructure Grant	7032	\$ -	Kitchen equipment
School Food Best Practices	7033	\$ -	Kitchen equipment & fresh food purchases
Learning Recovery Grant	7435	\$ -	Learning Recovery for students

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

**I report compliance with Policy B1.8.**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data**

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

Christy White & Associates, an independent accounting firm, is currently in process of a full audit of the NCSA & Raven Springs 2023-24 financial statements and accounting procedures. So far there are no findings or corrective actions that have been noted. This audit will be presented to the board December 15, 2024 to be accepted. There have been no discrepancies from GAAP noted so far.

**I report compliance with Policy B1.9**

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

**Interpretation:**

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

**Operational Definition:**

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

**Data**

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

**I report compliance with Policy B1.10.**

**Holly Pettitt, School Director**



RAVEN SPRINGS, LLC  
2024-25 1st Interim Budget  
Statements of Revenues, Expenditures and Changes in Equity

RAVEN SPRINGS, LLC  
Multi Year Budget Projections- Three Years Ended June 30, 2027

	Prior Budget 2024-25	Current Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Year 4 2027-28	Year 5 2028-29
<b>Revenue</b>						
Leases & Rental Revenue	993,258	951,863	3% 980,419	3% 1,009,832	3% 1,040,127	3% 1,071,331
Interest & Other Local Revenue (prop tax & misc)	-	-	\$ -	\$ -	\$ -	\$ -
Local - Other (Construction Loan)	-	-	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>993,258</b>	<b>951,863</b>	<b>980,419</b>	<b>1,009,832</b>	<b>1,040,127</b>	<b>1,071,331</b>
<b>Program Costs</b>						
Supplies	15,100	15,100	2.0% 15,402	2.0% 15,710	2.0% 16,024	2.0% 16,345
Services	573,617	587,549	2.0% 559,300	2.0% 570,486	2.0% 581,896	2.0% 593,534
Property Taxes	21,613	25,429	0.0% 25,429	0.0% 25,429	0.0% 25,429	0.0% 25,429
Debt Service (Interest)	199,600	129,000	122,000	115,000	108,000	108,000
<b>Total Program Costs</b>	<b>809,929</b>	<b>757,078</b>	<b>722,131</b>	<b>726,625</b>	<b>731,349</b>	<b>743,307</b>
<b>Total Expenses</b>	<b>809,929</b>	<b>757,078</b>	<b>\$ 722,131</b>	<b>726,625</b>	<b>\$ 731,349</b>	<b>\$ 743,307</b>
<b>Xfer Surplus to NCSA</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>83,328</b>	<b>44,785</b>	<b>108,288</b>	<b>133,207</b>	<b>158,778</b>	<b>178,023</b>
Depreciation for Land & Building Values Other Sources	\$ 385,148	\$392,010	\$ 376,184	\$ 366,393	\$ 339,523	\$ 304,705
<b>FINAL Net Income/(Loss)</b>	<b>\$ (301,820)</b>	<b>(\$347,225)</b>	<b>(\$267,896)</b>	<b>(\$233,186)</b>	<b>(\$180,745)</b>	<b>(\$126,682)</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,566,625</b>	<b>\$ 2,566,625</b>	<b>\$ 2,219,400</b>	<b>\$ 1,951,504</b>	<b>\$ 1,718,318</b>	<b>\$ 1,537,573</b>
In-kind Contribution from NCSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments (PY Fund Balance Corrections)						
<b>Annual operating surplus (deficit) from above</b>	<b>(301,820)</b>	<b>(347,225)</b>	<b>(267,896)</b>	<b>(233,186)</b>	<b>(180,745)</b>	<b>(126,682)</b>
<b>Debt Service Ratio</b>	<b>1.87</b>	<b>0.83</b>	<b>1.10</b>	<b>1.19</b>	<b>1.28</b>	<b>1.37</b>
<b>Ending Fund Balance</b>	<b>\$ 2,264,805</b>	<b>2,219,400</b>	<b>\$ 1,951,504</b>	<b>\$ 1,718,318</b>	<b>\$ 1,537,573</b>	<b>\$ 1,410,891</b>

RAVEN SPRINGS, LLC  
2024-25 1st Interim Budget  
Statements of Revenues, Expenditures and Changes in Equity

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget	2024-25 1st interim Budget	Change From Prior Budget
<b>REVENUES</b>							
All Other Local Revenue 8600-8899	831,923	840,430	859,319	950,612	993,258	951,863	(41,394)
Other Revenues/Income 8900-8999	5,207	(5,103)	158	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$ 837,130</b>	<b>\$ 835,327</b>	<b>\$ 859,478</b>	<b>\$ 950,612</b>	<b>\$ 993,258</b>	<b>\$ 951,863</b>	<b>\$ (41,394)</b>
<b>EXPENDITURES</b>							
Classified salaries and wages	0	0	0	0	0	0	0
Health benefits and statutory employer costs	0	0	0	0	0	0	0
Supplies	7,571	12,997	27,277	28,284	15,100	15,100	0
Services	420,473	574,302	442,379	601,360	573,617	587,549	13,932
Property Taxes/Debt Service	105,075	133,759	148,594	109,729	221,213	154,429	(66,784)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 533,119</b>	<b>\$ 721,058</b>	<b>\$ 618,250</b>	<b>\$ 739,372</b>	<b>\$ 809,929</b>	<b>\$ 757,078</b>	<b>\$ (52,851)</b>
Xfer Surplus to NCSA	309,589	0	0	0	100,000	150,000	50,000
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b>(\$5,579)</b>	<b>\$114,269</b>	<b>\$ 241,228</b>	<b>\$ 211,240</b>	<b>\$ 83,328</b>	<b>\$ 44,785</b>	<b>\$ (38,543)</b>
<b>DEPRECIATION EXPENSE</b>	\$326,908	\$330,584	\$370,222	\$392,806	\$385,148	\$385,148	0
<b>OTHER SOURCES - In Kind Contribution Revenue</b>	\$0	\$16,000	\$0	\$0	\$0	\$0	0
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$332,487)</b>	<b>(\$200,315)</b>	<b>\$(128,994)</b>	<b>\$(181,566)</b>	<b>\$(301,820)</b>	<b>\$(340,363)</b>	<b>\$(38,543)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
Required reserve - 5% of expenditures	26,656	36,306	31,864	36,969	40,496	37,854	(2,643)
Designated - Construction Projects 7% of Expenditures	0	0	0	51,756	56,695	52,995	(3,700)
Undesignated Fund Balance	3,051,643	2,858,461	2,558,343	2,477,900	2,167,613	2,135,412	(32,201)
<b>Ending Fund Balance</b>	<b>\$3,078,299</b>	<b>\$2,894,766</b>	<b>\$2,590,207</b>	<b>\$2,410,170</b>	<b>\$2,465,578</b>	<b>\$2,226,262</b>	<b>(\$38,543)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(\$31,500)</b>	<b>\$3,078,299</b>	<b>\$2,877,184</b>	<b>\$2,748,190</b>	<b>\$2,566,624</b>	<b>\$2,566,624</b>	<b>\$0</b>
In-Kind Contribution from NCSA (Assets)	\$ 3,442,286	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustments	\$ -	(\$800)	\$0	\$0	\$0	\$0	\$0
Net change (from above)	(\$332,487)	(\$200,315)	\$(128,994)	\$(181,566)	\$(301,820)	\$(340,363)	\$(38,543)
<b>FUND BALANCE, END OF YEAR</b>	<b>\$3,078,299</b>	<b>\$2,877,184</b>	<b>\$2,748,190</b>	<b>\$2,566,624</b>	<b>\$2,264,805</b>	<b>\$2,226,262</b>	<b>(\$38,543)</b>

**NEVADA CITY SCHOOL OF THE ARTS**  
**2024-25 1st Interim Budget**  
**Statements of Revenues, Expenditures and Changes in Fund Balance**

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	Change From
	Audited	Audited	Audited	Unaudited	Adopted	1st Interim	Prior Budget
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	
Enrollment	451.0	417.0	442.0	472.0	489.0	479.0	(10.00)
Attendance %	94.6%	92.0%	90.18%	94.0%	96.0%	96.0%	-
Average Daily Attendance (ADA)	426.68	383.92	432.41	443.68	469.44	459.84	(9.60)
Unduplicated Pupil Percentage (UPP)							
<b>REVENUES</b>							
Total State Aid Revenue 8000-8099	\$3,842,263	\$3,895,759	\$4,070,086	\$ 5,081,387	\$5,592,159	\$ 5,434,653	\$ (157,506)
Total Federal Revenue 8100-8299	\$546,670	\$1,415,545	\$1,045,497	\$ 1,349,308	\$446,360	\$ 450,143	\$3,783
Total Other State Revenue 8300-8599	\$1,310,535	\$1,218,847	\$2,538,683	\$ 2,293,524	\$1,809,122	\$ 1,807,949	(\$1,173)
All Other Local Revenue 8600-8899	\$203,783	\$513,271	\$643,787	\$ 559,146	\$727,079	\$ 845,205	\$118,127
Other Revenues/Income 8900-8999	\$410,544	\$0	(\$1,818)	\$200,000	\$100,000	\$150,000	\$50,000
<b>TOTAL REVENUES</b>	<b>\$6,313,795</b>	<b>\$7,043,422</b>	<b>\$8,296,235</b>	<b>\$ 9,483,366</b>	<b>\$8,674,719</b>	<b>\$ 8,687,950</b>	<b>\$ 13,231</b>
<b>EXPENDITURES</b>							
Certificated salaries	\$1,486,784	\$2,029,640	\$2,125,714	\$2,274,786	\$2,211,044	\$2,234,665	\$23,621
Classified salaries and wages	\$1,300,233	\$1,482,592	\$1,816,089	\$2,113,663	\$2,169,658	\$2,346,771	\$177,112
Health benefits and statutory employer costs	\$929,977	\$1,180,410	\$1,277,704	\$1,234,285	\$1,244,146	\$1,275,481	\$31,335
Books and supplies	\$334,271	\$472,328	\$605,859	\$671,246	\$372,250	\$500,002	\$127,752
Services	\$1,634,393	\$1,906,664	\$2,342,835	\$2,611,117	\$2,614,963	\$2,557,162	(\$57,801)
County oversight fees	\$38,205	\$36,380	\$42,112	\$50,814	\$55,922	\$54,347	(\$1,575)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$5,723,861</b>	<b>\$7,108,013</b>	<b>\$8,210,314</b>	<b>\$8,955,910</b>	<b>\$8,667,983</b>	<b>\$8,968,427</b>	<b>\$300,444</b>
Average total expenditures per ADA							
2018-19 Capital Outlay & Project Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b>\$589,933</b>	<b>(\$64,591)</b>	<b>\$85,921</b>	<b>\$ 527,456</b>	<b>\$ 6,736.32</b>	<b>(\$280,477)</b>	<b>(\$287,214)</b>
<b>DEPRECIATION EXPENSE</b>	\$10,007	\$14,810	\$14,926	\$14,926	\$14,926	\$14,926	\$0
Audit Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$579,926</b>	<b>(\$79,401)</b>	<b>\$70,995</b>	<b>\$512,530</b>	<b>(\$8,190)</b>	<b>(\$295,403)</b>	<b>(\$287,214)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
Required reserve - 5% of expenditures	\$286,193	\$353,132	\$410,516	\$410,090	\$433,399	\$448,421	\$15,022
Designated - Special Ed - 2% of expenditures	\$114,477	\$141,253	\$164,206	\$164,036	\$173,360	\$179,369	\$6,009
Designated - JPA contingency reserve	\$13,786	\$13,786	\$13,786	\$13,786	\$13,786	\$13,786	\$0
Designated - Supplemental PY Fund Balance Carryover	\$0	\$24,794	\$0	\$0	\$21,864	\$0	(\$21,864)
Designated - ELOP Program Fund Balance	\$0	\$39,365	\$188,159	\$56,796	\$0	\$56,796	\$56,796
Designated - ESSER III Fund Balance	\$0	\$35,952	\$35,952	\$0	\$0	\$0	\$0
Designated - Title II Professional Development	\$0	\$0	\$11,691	\$0	\$11,691	\$0	(\$11,691)
Designated - Restricted Lottery Fund Balance	\$19,873	\$48,635	\$48,167	\$61,686	\$48,635	\$61,686	\$13,052
Designated - Educator Effectiveness Fund Balance	\$0	\$106,717	\$63,411	\$0	\$106,717	\$0	(\$106,717)
Designated - Art & Music Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Designated - Learning Recovery Grant	\$0	\$0	\$294,728	\$22,160	\$0	\$22,160	\$22,160
Designated - Child Nutrition Program	\$0	\$0	\$0	\$138,857	\$0	\$138,857	\$138,857
Designated - Supply Chain Assistance Grant	\$0	\$0	\$0	\$16,414	\$0	\$16,414	\$16,414
Designated - KIT Training Grant	\$0	\$0	\$4,011	\$2,332	\$4,011	\$2,332	(\$1,679)
Designated - KIT Infrastructure Grant	\$0	\$18,866	\$152,405	\$75,685	\$0	\$75,685	\$75,685
Designated - Classified Professional Development Grant	\$5,759	\$900	\$0	\$0	\$0	\$0	\$0
Designated - Jog-a-Thon reserved funding	\$0	\$0	\$26,204	\$26,204	\$26,204	\$0	(\$26,204)
Investment in Raven Springs LLC	\$3,442,286	\$0	\$3,442,286	\$3,442,286	\$3,442,286	\$3,442,286	\$0
<b>Undesignated/General Fund Balance</b>	<b>\$818,855</b>	<b>\$4,204,022</b>	<b>\$121,668</b>	<b>\$611,592</b>	<b>\$250,719</b>	<b>\$223,995</b>	<b>(\$29,654)</b>
<b>Ending Fund Balance</b>	<b>\$4,987,422</b>	<b>\$4,987,422</b>	<b>\$4,977,190</b>	<b>\$5,489,720</b>	<b>\$4,969,001</b>	<b>\$4,681,787</b>	<b>(\$287,214)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$4,407,496</b>	<b>\$4,987,422</b>	<b>\$4,906,196</b>	<b>\$4,977,190</b>	<b>\$4,977,190</b>	<b>\$4,977,190</b>	<b>\$0</b>
Investment in Raven Springs LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	(\$1,825)	\$0	\$0	\$0	\$0	\$0
Net change (from above)	\$579,926	(\$79,401)	\$70,995	\$512,530	(\$8,190)	(\$295,403)	(\$287,214)
<b>FUND BALANCE, END OF YEAR</b>	<b>\$4,987,422</b>	<b>\$4,906,196</b>	<b>\$4,977,190</b>	<b>\$5,489,720</b>	<b>\$4,969,001</b>	<b>\$4,681,787</b>	<b>(\$287,214)</b>

## SUMMARY OF SIGNIFICANT CHANGES FROM PRIOR BUDGET:

### REVENUES

LCFF - ADA % & TK Enrollment increase	\$	(157,506)	
Increased funding from Title I	\$	3,783	
SELPA hardship one-time funds removed	\$	-	
Increase to Child Nutrition state funding	\$	7,000	
Changes to other state and federal funding	\$	9,127	
One-Time funds (Antibias grant, Learning Recovery)	\$	(17,300)	
Reimbursement from SCALES grant & Health Kids Grant	\$	40,927	
Increase RavenWolf revenue based on PY actuals	\$	27,000	
Increase to AGC Fundraising revenue	\$	130,000	
Add funding for wellness grant	\$	(84,500)	
Reduce surplus transfer from Raven Springs	\$	50,000	<b>\$ 8,531</b>

### EXPENSES

<b>Certificated Wages:</b>			
Certificated wages step/column increases & adjustments	\$	20,434	
Increase to wages for training & stipends - OG	\$	3,187	<b>\$ 23,620</b>
<b>Classified Wages:</b>			
Instructional Assistant/Paraprofessionals/Student support changes & adjustments	\$	27,120	
Adjustments to AMM & Electives Programs	\$	23,652	
Changes to classified stipends	\$	6,000	
Changes to Afterschool program wages	\$	77,968	
School lunch program staff (hours/days/wages)	\$	37,188	
Administrative support staff (hours/days/wages)	\$	4,513	
Increase to facilities support wages	\$	-	
Increase to custodial support	\$	670	<b>\$ 177,112</b>
<b>Benefits &amp; Statutory Costs - Above Wage Changes</b>	<b>\$</b>	<b>32,708</b>	<b>\$ 32,708</b>
<b>Employer Paid STRS rate (16.92%) Increase from wages added above</b>	<b>\$</b>	<b>(1,373)</b>	<b>\$ (1,373)</b>
<b>Books &amp; Supplies</b>			
Increase for Kitchen Infrastructure Grant - Equipment Purchases	\$	103,068	
Decrease for Administrative supplies	\$	3,384	
Tech supplies for administration/Office	\$	-	
Increase for Tech supplies for classrooms & teachers	\$	12,299	
Increase for facilities supplies	\$	9,002	<b>\$ 127,752</b>
<b>Services</b>			
Professional development, dues & subscriptions (mostly grant funded)	\$	2,429	
Classroom & student program services	\$	3,643	
Administrative services	\$	7,110	
Technology services	\$	-	
Special education program services	\$	(58,813)	
No change to lease expense	\$	-	
Facilities services	\$	(12,170)	<b>\$ (57,801)</b>
<b>Changes in fees for County Oversight</b>			<b>\$ (1,575)</b>
<b>Total Increase or Decrease to ALL Expenses</b>			<b>\$ 300,444</b>
Total Increase/(Decrease) in Revenue		\$	8,531
Total Increase/(Decrease) in Operational Expenses		\$	300,444
Total Change in Revenue minus Expenses		<b>\$</b>	<b>(291,913)</b>

	Prior Budget		Current Year 1		Year 2		Year 3		Year 4	
	Adopted	2024-25	1st Interim	2024-25	2025-26	2026-27	2026-27	2027-28	2027-28	
<b>Enrollment</b>		<b>489.0</b>		<b>478.0</b>		<b>490.0</b>		<b>490.0</b>		<b>490.0</b>
ADA	90.18%	469.44	96.00%	459.84	96%	470.40	96%	470.40	96%	470.40
<b>Revenue</b>										
Local Control Funding Formula	Rates	1.07%	COLA	1.07%	COLA	2.93%	COLA	3.08%	COLA	3.30%
4-6	\$ 11,912	\$2,504,609	\$ 11,819	\$2,397,758	\$ 12,200	\$2,565,043	\$ 12,562	\$2,641,214	\$ 12,978	\$2,728,683
7-8	\$ 11,912	\$1,671,001	\$ 11,819	\$1,690,936	\$ 12,200	\$1,722,304	\$ 12,562	\$1,773,492	\$ 12,978	\$1,832,097
TK Add On - LCFF		\$1,301,346	\$ 11,819	\$1,257,046	\$ 12,200	\$1,332,780	\$ 12,562	\$1,372,321	\$ 12,978	\$1,417,729
Total State Aid Revenue 8000-8099		\$115,203		\$88,913		\$118,572		\$122,242		\$126,285
		<b>\$5,592,159</b>		<b>\$5,434,653</b>		<b>\$5,738,699</b>		<b>\$5,909,269</b>		<b>\$6,104,794</b>
Total Federal Revenue 8100-8299		446,360		450,143		450,143		450,143		450,143
Total Other State Revenue 8300-8599		1,809,122		1,807,949		1,720,116		1,726,975		1,731,017
All Other Local Revenue 8600-8899		727,079		845,205		736,737		732,940		652,294
Surplus from LLC		100,000		150,000	\$ -	150,000	\$ -	150,000	\$ -	150,000
<b>Total Revenue</b>		<b>8,674,720</b>		<b>8,687,950</b>		<b>8,795,695</b>		<b>8,969,327</b>		<b>9,088,248</b>
<b>Personnel Costs</b>										
Certificated Salaries	23,621	2,211,044		2,234,665		2,234,665		2,244,566		2,205,083
Increases						57,367		(39,483)		(8,738)
Decreases					0.0%	(47,466)	0.0%		0.0%	
<b>Total Certificated Salaries</b>		<b>2,211,044</b>		<b>2,234,665</b>		<b>2,244,566</b>		<b>2,205,083</b>		<b>2,196,345</b>
Classified Salaries	177,113	2,169,658		2,346,771		2,346,771		2,216,538		2,283,038
Increases		-			3.0%	66,763	3.0%	66,500	3.0%	68,500
Decreases		-			0.0%	(196,996)	0.0%		0.0%	
<b>Total Classified Salaries</b>		<b>2,169,658</b>		<b>2,346,771</b>		<b>2,216,538</b>		<b>2,283,038</b>		<b>2,351,538</b>
Benefits	28.40%	1,244,146	27.84%	1,275,481	28.66%	1,278,600	28.43%	1,276,130	29.16%	1,326,321
<b>Total Personnel Costs</b>		<b>5,624,848</b>		<b>5,856,917</b>		<b>5,739,704</b>		<b>5,764,251</b>		<b>5,874,204</b>
<b>Program Costs</b>										
Books and supplies		372,250		500,002		510,552		516,052		510,552
Special education JPA services		1,161,054		1,102,241	1.0%	963,263	1.0%	972,896	1.0%	982,625
Other services (facilities/admin/programs)		735,409		736,421	2.0%	681,615	2.0%	643,678	2.0%	641,535
Raven Springs LLC Lease		718,500		718,500		718,500		718,500		718,500
NCSos oversight	1.0%	55,922	1.0%	54,347	1.0%	57,387	1.0%	59,093	1.0%	61,048
<b>Total Program Costs</b>		<b>3,043,135</b>		<b>3,111,511</b>		<b>2,931,318</b>		<b>2,910,219</b>		<b>2,914,260</b>
<b>Total Expenses</b>		<b>8,667,983</b>		<b>8,968,427</b>		<b>\$ 8,671,022</b>		<b>8,674,470</b>		<b>\$ 8,788,464</b>
<b>Annual Operating Surplus (Deficit)</b>		<b>6,737</b>		<b>(280,477)</b>		<b>124,673</b>		<b>294,857</b>		<b>299,784</b>
<b>Beginning Fund Balance</b>		<b>\$ 4,977,190</b>		<b>\$ 4,977,190</b>		<b>\$ 4,681,787</b>		<b>\$ 4,806,460</b>		<b>\$ 5,101,317</b>
Depreciation		\$ 14,926		(14,926)						
Annual operating surplus (deficit) from above		6,737		(280,477)		124,673		294,857		299,784
Audit Adjustments		0		0						
<b>Ending Fund Balance</b>		<b>\$ 4,998,853</b>		<b>4,681,787</b>		<b>\$ 4,806,460</b>		<b>\$ 5,101,317</b>		<b>\$ 5,401,101</b>

# CASH FLOW REPORT

**CHARTER:** Nevada City School of the Arts  
**FISCAL YEAR:** 2024/25  
**REPORT PERIOD:** 2024-25 1st Interim Budget

Date actuals are posted through: 9/30/2024

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On- Behalf / Other Non- Cash	Total Activity	Current Budget
<b>BEGINNING CASH BALANCE / FBF</b>		671,282	1,191,860	820,073	480,863	361,938	664,593	503,612	562,689	186,860	203,690	492,630	877,194					671,282
<b>RECEIPTS</b>																		
Principal Apportionment	8011-8019	0	156,946	156,946	484,892	282,502	282,502	484,892	282,502	395,548	597,938	395,548	497,371	4,017,586	201,959	0	4,219,545	4,219,545
Property Taxes	8020-8099	0	0	0	0	184,788	260,887	0	74,309	0	0	340,230	137,752	997,966	217,142	0	1,215,108	1,215,108
Federal	8100-8299	0	0	0	0	47,073	101,051	35,441	47,405	31,556	28,427	22,666	71,954	385,571	64,572	0	450,143	450,143
State	8300-8599	0	33,418	33,418	130,491	194,820	102,562	180,549	87,651	128,000	417,877	295,397	95,401	1,699,584	108,365	0	1,807,949	1,807,949
Local	8600-8799	71,067	-50,040	158,411	146,882	77,729	56,154	52,208	71,407	42,623	39,093	61,896	24,347	751,777	103,962	0	855,739	845,205
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	50,000	0	150,000	150,000
All Other	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>71,067</b>	<b>140,324</b>	<b>348,775</b>	<b>762,265</b>	<b>786,912</b>	<b>803,155</b>	<b>753,090</b>	<b>563,273</b>	<b>597,727</b>	<b>1,083,335</b>	<b>1,115,736</b>	<b>926,825</b>	<b>7,952,484</b>	<b>745,999</b>	<b>0</b>	<b>8,698,483</b>	<b>8,687,950</b>
<b>DISBURSEMENTS</b>																		
Cert Salaries	1000-1999	6,331	112,764	206,963	202,576	202,576	202,576	202,576	202,576	202,576	202,576	202,576	202,576	2,149,240	85,425	0	2,234,665	2,234,665
Classified Salaries	2000-2999	49,965	118,075	207,831	208,801	208,801	208,801	208,801	208,801	208,801	208,801	208,801	208,801	2,255,075	91,696	0	2,346,771	2,346,771
Employee Benefits	3000-3999	22,849	70,777	107,398	104,386	104,386	104,386	104,386	104,386	104,386	104,386	104,386	113,876	1,149,987	125,494	0	1,275,481	1,275,481
Books/Supplies	4000-4999	41,233	62,397	66,610	38,231	38,231	38,231	38,231	38,231	38,231	38,231	38,231	38,231	514,317	-14,315	0	500,002	500,002
Services	5000-5999	334,376	233,033	205,122	189,761	189,761	189,761	189,761	189,761	189,761	189,761	189,761	189,761	2,480,381	131,128	0	2,611,509	2,611,509
Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	0	0	1,797	0	0	0	0	0	0	0	0	0	1,797	-1,797	0	0	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>454,753</b>	<b>597,047</b>	<b>795,720</b>	<b>743,754</b>	<b>743,754</b>	<b>743,754</b>	<b>743,754</b>	<b>743,754</b>	<b>743,754</b>	<b>743,754</b>	<b>743,754</b>	<b>753,244</b>	<b>8,550,798</b>	<b>417,630</b>	<b>0</b>	<b>8,968,428</b>	<b>8,968,428</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>-383,686</b>	<b>-456,722</b>	<b>-446,945</b>	<b>18,511</b>	<b>43,158</b>	<b>59,401</b>	<b>9,335</b>	<b>-180,481</b>	<b>-146,028</b>	<b>339,580</b>	<b>371,982</b>	<b>173,581</b>					<b>-280,478</b>
<b>ASSET/LIABILITY TRANSACTIONS</b>																		
Accounts Receivable	9200	10,430	4,026	-89	-32,822	-15,772	1,673	-9,335	-4,569	5,057	13,187	6,813	0	-21,401	21,401	0	0	0
Accrued AR	9210	923,497	126,856	67,778	0	161,830	5,076	135,000	0	1,561	0	0	0	1,421,598	-1,421,598	0	0	0
Due From Raven Springs LLC	9310	0	-195,118	0	0	0	0	0	0	0	0	0	0	-195,118	195,118	0	0	0
Prepays	9330	-32,030	1,585	5,561	0	0	-4,204	1,532	4,001	37	-6,149	-17,672	-77,293	-124,632	124,632	0	0	0
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Accum Dep Bldgs	9435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9500	122,784	-83,796	102,189	-99,495	121,318	-34,094	-67,596	-194,148	156,298	-45,995	30,079	0	7,544	-7,544	0	0	0
Credit Card Payable	9620	6,476	6,016	13,041	-2,140	-10,716	1,245	-2,889	-4,490	-4,913	-4,730	-7,852	-5,576	-16,527	16,527	0	0	0
Accrued AP	9501	-183	0	-4,697	0	0	0	0	0	0	0	0	52,873	47,992	-47,992	0	0	0
Health Insurance Liability	9520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll SUI Liability	9546	-527	115	209	-147	203	196	-348	199	203	-337	200	153	121	-121	0	0	0
Payroll SDI Liability	9547	-11,621	2,329	4,236	-2,978	3,325	3,198	-5,887	3,957	4,049	-7,817	4,007	2,839	-364	364	0	0	0
STRS Retirement Liability	9555	-34,844	28,428	278	771	-65	2,273	-110	327	1,191	1,827	-2,367	4,611	2,322	-2,322	0	0	0
Sales Tax Liability	9565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Salaries	9573	-79,091	0	0	0	0	0	0	0	0	0	0	0	-79,091	79,091	0	0	0
Workers Comp Liability	9575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Custruction in Progress	9450	0	0	-80,145	0	0	0	0	0	0	0	0	0	-80,145	80,145	0	0	0
Unearned/Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS (Adjustments to Reconcile)</b>		<b>904,890</b>	<b>-109,557</b>	<b>108,361</b>	<b>-136,810</b>	<b>260,124</b>	<b>-24,638</b>	<b>50,368</b>	<b>-194,722</b>	<b>163,483</b>	<b>-50,014</b>	<b>13,209</b>	<b>-22,394</b>	<b>962,299</b>	<b>-962,299</b>	<b>0</b>	<b>0</b>	<b>0</b>
Lease Deposits	9670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PG&E On-Bill Loan	9675	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-7,511	15,022	0	7,511	7,511
TCBK Loan - Land	9671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Loan - Construction	9672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Line of Credit	9676	0	195,118	0	0	0	-195,118	0	0	0	0	0	0	0	0	0	0	0
Audit Adjustments	9793	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Opening Balance Equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>		<b>-626</b>	<b>194,492</b>	<b>-626</b>	<b>-626</b>	<b>-626</b>	<b>-195,744</b>	<b>-626</b>	<b>-626</b>	<b>-626</b>	<b>-626</b>	<b>-626</b>	<b>-626</b>	<b>-7,511</b>	<b>15,022</b>	<b>0</b>	<b>7,511</b>	<b>7,511</b>
<b>TOTAL INCREASE (DECREASE)</b>		<b>520,578</b>	<b>-371,787</b>	<b>-339,210</b>	<b>-118,925</b>	<b>302,655</b>	<b>-160,981</b>	<b>59,077</b>	<b>-375,829</b>	<b>16,830</b>	<b>288,941</b>	<b>384,564</b>	<b>150,561</b>	<b>356,474</b>	<b>-618,908</b>	<b>0</b>		<b>383,293</b>
<b>ENDING CASH BALANCE</b>		<b>1,191,860</b>	<b>820,073</b>	<b>480,863</b>	<b>361,938</b>	<b>664,593</b>	<b>503,612</b>	<b>562,689</b>	<b>186,860</b>	<b>203,690</b>	<b>492,630</b>	<b>877,194</b>	<b>1,027,756</b>				<b>408,848</b>	



# CASH FLOW REPORT

**CHARTER:** Nevada City School of the Arts  
**FISCAL YEAR:** 2025/26  
**REPORT PERIOD:** 2025/26 Adopted Budget

Date actuals are posted through: 9/30/2024

	July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On-Behalf / Other Non-Cash	Total Activity	Current Budget	
<b>BEGINNING CASH BALANCE / BFB</b>	1,027,756	1,574,703	1,095,783	882,009	439,409	499,062	533,806	482,085	15,122	386,967	404,740	977,633					1,027,756	
<b>RECEIPTS</b>																		
Principal Apportionment	8011-8019	0	92,449	279,081	166,409	166,409	353,041	166,409	166,409	748,224	561,592	561,592	748,223	4,009,838	395,181	0	4,405,019	4,523,591
Property Taxes	8020-8099	0	0	0	0	184,788	260,887	0	74,309	0	340,230	137,752	997,966	217,142	0	1,215,108	1,215,108	
Federal	8100-8299	0	2,500	0	5,601	22,073	24,283	80,535	22,754	25,697	36,211	70,166	44,454	334,272	115,871	0	450,143	450,143
State	8300-8599	0	32,451	32,451	128,749	99,097	100,820	340,335	111,017	126,258	166,724	283,655	93,659	1,515,216	204,900	0	1,720,116	1,720,116
Local	8600-8799	19,745	23,798	52,922	129,219	62,931	56,119	46,400	66,946	43,951	39,028	39,810	44,807	625,676	111,061	0	736,737	736,737
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	150,000	0	150,000	150,000	
All Other	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL RECEIPTS</b>		19,745	151,198	364,454	429,978	535,297	795,150	633,679	441,434	944,131	803,554	1,295,452	1,068,895	7,482,968	1,194,155	0	8,677,123	8,795,695
<b>DISBURSEMENTS</b>																		
Cert Salaries	1000-1999	56,114	190,788	190,788	202,011	202,011	202,011	202,011	202,011	202,011	202,011	202,011	202,011	2,255,789	-11,223	0	2,244,566	2,244,566
Classified Salaries	2000-2999	55,413	188,406	188,406	197,272	197,272	197,272	197,272	197,272	197,272	197,272	197,272	197,272	2,207,673	8,865	0	2,216,538	2,216,538
Employee Benefits	3000-3999	38,358	108,681	108,681	108,681	108,681	108,681	108,681	108,681	108,681	108,681	108,681	108,681	1,233,849	44,751	0	1,278,600	1,278,600
Books/Supplies	4000-4999	25,528	25,528	76,583	25,528	25,528	25,528	25,528	76,583	25,528	25,528	102,110	485,028	25,524	0	510,552	510,552	
Services	5000-5999	201,650	201,650	201,650	201,650	201,650	201,650	201,650	201,650	201,650	201,650	201,650	2,419,800	965	0	2,420,765	2,420,765	
Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Outgo	7000-7499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL DISBURSEMENTS</b>		377,063	715,053	766,108	735,142	735,142	735,142	735,142	786,197	735,142	735,142	735,142	811,724	8,602,139	68,882	0	8,671,021	8,671,021
<b>ASSET/LIABILITY TRANSACTIONS</b>																		
Accounts Receivable	9200	10,430	4,026	-89	-32,822	-15,772	1,673	-9,335	-4,569	5,057	13,187	6,813	0	-21,401	21,401	0	0	0
Accrued AR	9210	923,497	126,856	67,778	0	161,830	5,076	135,000	0	1,561	0	0	0	0	0	0	0	0
Due From Raven Springs LLC	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepays	9330	-32,030	1,585	5,561	0	-4,204	1,532	4,001	37	-6,149	-17,672	-77,293	-124,632	124,632	0	0	0	0
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Assets: Accum Dep Bldgs	9435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9500	122,784	-83,796	102,189	-99,495	121,318	-34,094	-67,596	-121,000	156,298	-45,995	30,079	80,692	-80,692	0	0	0	0
Credit Card Payable	9620	6,476	6,016	13,041	-2,140	-10,716	1,245	-2,889	-4,490	-4,913	-4,730	-7,852	-5,576	-16,527	16,527	0	0	0
Accrued AP	9501	-183	0	-4,697	0	0	0	0	0	0	0	52,873	47,992	-47,992	0	0	0	0
Health Insurance Liability	9520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll SUI Liability	9546	-527	115	209	-147	203	196	-348	199	203	-337	200	153	121	-121	0	0	0
Payroll SDI Liability	9547	-11,621	2,329	4,236	-2,978	3,325	3,198	-5,887	3,957	4,049	-7,817	4,007	2,839	-364	364	0	0	0
STRS Retirement Liability	9555	-34,844	28,428	278	771	-65	2,273	-110	327	1,191	1,827	-2,367	4,611	2,322	-2,322	0	0	0
Sales Tax Liability	9565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Salaries	9573	-79,091	0	0	0	0	0	0	0	0	0	0	0	-79,091	79,091	0	0	0
Workers Comp Liability	9575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Custrction in Progress	9450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unearned/Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS (Adjustments to Reconcile)</b>		904,890	85,561	188,507	-136,810	260,124	-24,638	50,368	-121,574	163,483	-50,014	13,209	-22,394	-110,888	110,888	0	0	0
Lease Deposits	9670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PG&E On-Bill Loan	9675	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-7,511	15,022	0	7,511	7,511
TCBK Loan - Land	9671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Loan - Construction	9672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TCBK Line of Credit	9676	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audit Adjustments	9793	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Opening Balance Equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>		-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-626	-7,511	15,022	0	7,511	7,511
<b>TOTAL INCREASE (DECREASE)</b>		546,947	-478,920	-213,773	-442,600	59,653	34,744	-51,721	-466,963	371,846	17,773	572,893	234,151	-1,237,570	1,251,183	0	1,144,919	
<b>ENDING CASH BALANCE</b>		1,574,703	1,095,783	882,009	439,409	499,062	533,806	482,085	15,122	386,967	404,740	977,633	1,211,784				2,462,966	







SCOTT W. LAY, SUPERINTENDENT

380 Crown Point Circle  
Grass Valley, CA 95945  
530-478-6400 · fax 530-478-6410

December 12, 2024

Nevada City School of the Arts  
13032 Bitney Springs Rd.  
Nevada City, CA 95959

CDS No. 29-10298, Charter No. 0869

**RE: 2023-24 Audit Deadline Extension Request - APPROVED**

Nevada County Superintendent of Schools as your charter school authorizing agency and in accordance with Education Codes 41020.2, hereby grants your request to extend the December 15, 2024, audit deadline for the completion and submission of the 2023-24 fiscal year audit report. The new extended deadline is January 31, 2025.

We will notify the State Controller's Office (SCO), California Department of Education (CDE) of this extension.

Sincerely,

Darlene Waddle  
Chief Business Official

SENT VIA EMAIL:

SCO ([leaudits@sco.ca.gov](mailto:leaudits@sco.ca.gov))

CDE ([leaudits@cde.ca.gov](mailto:leaudits@cde.ca.gov))

Christy White ([along@christywhite.com](mailto:along@christywhite.com))

## Ends Report

Charter Governance Council Meeting: **November 20, 2024**

I report reasonable accomplishments of the Council Ends Policies.

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

Signed  \_\_\_\_\_

***At the end of this report are the answers to the questions raised at the August 2019 Intensive. I keep these in the report for reference and for newer board members.***

### Introduction:

This report details NCSA's efforts to accomplish the Council approved Ends Policies. The Council's Ends describe the desired outcomes that ought to result from NCSA's activities; they state the purpose of our school and provide standards for gauging success. In some cases, this report refers to plans and activities designed to support accomplishment of the Ends, but we must remember that Ends are ultimately about outcomes and not how they were achieved. With Ends, success must be seen as a series of purposeful steps which are driven by long term plans.

Monitoring Ends requires establishing a baseline or history for comparison and reliable and credible metrics. In many cases, the metrics and baselines have been established and we can see NCSA's progress (or lack thereof) towards the End. In other instances, this report attempts to better define the appropriate metric based on its relevance to the policy and the resources required to gather the data. ***One of the Council's key roles here is to judge the reasonableness of the interpretations and metrics so that staff and I can understand if we are on the correct path.*** These Ends policies were adopted in May of 2017.

I anticipate an everchanging process between Ends reporting and multiyear/annual Strategic planning that each year will refine our ability to understand what constitutes successful accomplishment of the Ends, how to measure that, and how to develop the means that will get us there.

Some interpretations have more developed metrics and well-established baselines than others. What I have noticed is that each year I continue to refine what our goals and metrics should look like based on the ever-changing nature of education. But a system is emerging that will allow the Council's Ends to truly and effectively guide the work of NCSA.

## **A - Global Ends Policy:**

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

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

**A1. Nevada City School of the Arts exists so that students, families, staff and the greater community have *an arts-based choice for elementary education.***

### **Interpretation**

1. I interpret "***arts-based***" to mean that the academic education we provide should have clearly defined arts integration practices. Academics should be infused with each form of art - dance, visual, music and performance - so that student learning is more meaningful. Students should leave NCSA having been exposed to art in all its forms and are therefore able to understand how art influences our world. Ultimately, they should be able to artistically communicate their understanding of a subject to an audience.
2. I interpret "**choice**" to mean we are a school of choice, not a local district and any child can apply to our school without needing an inter-district transfer. I interpret "**greater community**" to mean the residents of Nevada County.
3. I interpret "*elementary education*" to mean an education for 420-460 students from Transitional Kindergarten through eighth grade.

### **Operational Definitions**

1. Arts-Based Education
  - a. 100% of grade levels will have a clearly defined plan of how arts integration is embedded in each unit within the curriculum maps, that includes either visual art, music or performance.
  - b. Benchmark assessments at the end of 2<sup>nd</sup>, 5<sup>th</sup>, and 8<sup>th</sup> grades will indicate how well students have learned and can use the artistic concepts taught over the previous three years.
  - c. All teachers will receive Arts Integrated, Project Based Learning or Universal Design in Learning professional development every other year.
  - d. Middle School Student & Parent Surveys administered in March will indicate that students and parents are satisfied with their arts-based education.

2. Choice
  - a. NCSA will continue to have more applications than available spaces for students ensuring we continue to be a program of choice for the greater Nevada County area.
3. Elementary Education
  - a. We will have full enrollment in all grades - TK-8<sup>th</sup>. Full enrollment is equal to or greater than 480 students.

**Data:**

1. Arts-based education
  - a. Curriculum Maps & Arts-Integrated Units: 100% of grades TK-8 have made progress on their curriculum maps. Each grade has a map that is 90-100% complete. Teachers received training during the 23-24 school year in Curriculum Representation Design and several of them completed fully developed units and submitted those for payment. They received \$200 per completed unit. Please see these examples of Unit Plans. [8th Poetry](#), [TK Lunar New Year](#), [4th Sylvia & Aki](#), [8th Sound Unit](#).
  - b. Benchmark Arts Assessment:  
This is a [Link to the 5th Grade Assessment](#) with samples. This link is to 2nd Grade, and to the [8th Grade Graduation Presentations](#). All assessments were completed this year for 2nd, 5th & 8th.
  - c. Training - 5 teachers participated in UDL but no arts training was provided to staff this year. In 25/26 we are planning on training the entire staff in Universal Design for Learning (UDL). In 24/25 we are continuing to offer UDL to those who want to take it. Currently 3 teachers are enrolled in that training and Angie is participating in the administrator version.
  - d. Middle School & Parent Survey:
    - i. Parent Survey (Q 7 on Parent Satisfaction Survey 2022)
      1. Visual Arts - 94% Satisfaction +7%
      2. Performing Arts - 90% +20%
      3. Music Program - 75% +2% -  
We have seen a lot of growth in Visual and Performing Arts satisfaction. Music is still struggling. We are trying to find another part-time music teacher, but they are not easy to come by. Covid really decimated the program and it is slow progress trying to build it back up.
    - ii. Middle School Survey
      1. 87% are satisfied with their arts education.
      2. 71% of the students who participate in music are satisfied.
      3. 82% of the students who perform are satisfied.

2. Choice

a. Lottery Applications:

Year	2017	2018	2019	2020	2022	2023	2024
Applications	159	244	216	138	261	307	275
Open spaces	63	69	56	66	72	50	90

3. Elementary Education

a. Historical and Current Enrollment

Date	16/17	17/18	18/19	19/20	20/21	22/23	23/24	24/25
TK	13	15	16	15	16	22	28	30
K	40	39	42	44	40	40	42	44
1	40	42	42	44	42	40	42	44
2	40	41	42	44	43	40	42	44
3	40	41	42	44	42	40	42	44
4	40	41	49	52	52	44	44	44
5	41	42	50	52	48	50	50	50
6	52	51	53	55	46	60	60	60
7	50	52	53	53	52	59	60	60
8	51	50	52	52	47	41	60	54
<b>Total</b>	<b>407</b>	<b>414</b>	<b>441</b>	<b>455</b>	<b>428</b>	<b>436</b>	<b>470</b>	<b>474</b>

We are full (except in 8th and TK) with waitlists in every grade. We added a second TK class of 20, but 10 did not show up so now we are at 30. We also added another 2 students per grade in K-3rd in order to make the budget work. The teachers agreed to the increase in class sizes.

**A2. Nevada City School of the Arts exists so that students, families, staff and the greater community have an educational institution that facilitates academic, artistic, and social-emotional achievement.**

### **Interpretation**

1. I interpret “*Academic Achievement*” to mean our students’ overall ability to access and utilize the skills and standards taught in our main lesson classes from grades TK through 8<sup>th</sup> grade.
2. I interpret “*Artistic Achievement*” to mean our students’ ability to use art as a means of expressing their understanding of the larger world.
3. I interpret “*Social-Emotional Achievement*” to mean our students’ ability to self-regulate as well as show compassion, understanding and respect for others across all differences.

### **Operational Definition**

1. Academic Achievement Metrics
  - a. Current data suggests that, on average, every year student scores increase by 2.8 percent overall. While 3% may seem ambitious, this is an Ends goal which should be aiming for higher than what is expected.
  - b. End-of-the-year (EOY) student scores for 1<sup>st</sup>-5<sup>th</sup> grade, on the iReady Reading local assessment, will increase by at least 3%.
  - c. End-of-the-year (EOY) student scores for 6<sup>th</sup> - 8<sup>th</sup> grade, on the local Writing by Design (WBD) assessments will increase by at least 3%.
  - d. End-of-the-year (EOY) student scores for 1<sup>st</sup>- 5<sup>th</sup> grade students on the iReady assessment will increase by at least 3%.
  - e. Increase Middle School CAASPP ELA scores by 3% overall
  - f. Increase Middle School CAASPP Math scores by 3% overall
2. Artistic Achievement Metrics
  - a. 2nd Grade will increase arts assessment scores by 3%
  - b. 5th Grade will increase arts assessment scores by 3%
  - c. 8th Grade will increase arts assessment scores by 3%
3. Social Emotional Achievement Metrics
  - a. The percentage of middle school students who indicate that they are happy at school will increase each year.
  - b. The number of students who report participating in mindfulness activities will increase each year.
  - c. The number of TK-5 teachers who report holding Positive Discipline based class meetings every week will increase each year.

**Number/Percentage of students receiving some type of support services.**

<b>Percentages</b>							
<b>All Students</b>	<b>504</b>	<b>IEP</b>	<b>RTI Read</b>	<b>RTI Math</b>	<b>RTI Counseling</b>	<b>Counseling</b>	<b>NSLP</b>
454	16	57	33	41	19	17	227
<b>Grade</b>	<b>504</b>	<b>IEP</b>	<b>RTI Read</b>	<b>RTI Math</b>	<b>RTI Counseling</b>	<b>Counseling</b>	<b>Total</b>
<b>TK</b>		4%					4%
<b>Kindergarten</b>		7%	10%				17%
<b>1st Grade</b>	5%	2%	22%		2%		29%
<b>2nd Grade</b>	5%	10%	19%	24%	2%		45%
<b>3rd Grade</b>		25%	15%	15%	8%	3%	48%
<b>4th Grade</b>	2%	9%	9%	18%		9%	32%
<b>5th Grade</b>	6%	18%	4%	16%	4%	6%	37%
<b>6th Grade</b>	5%	14%		16%	2%	4%	32%
<b>7th Grade</b>	3%	12%			7%	5%	19%
<b>8th Grade</b>	6%	17%			11%	6%	26%
<b>TLC Class</b>		33%			33%	33%	67%
<b>ALL Grades</b>	4%	13%	7%	9%	4%	4%	30%
<b>Number of Students receiving ANY support</b>			135	<b>NSLP Total Percentage as of 10/2/23</b>			50%



1. Academic Achievement

**FYI 30%** of all students at NCSA receive academic support through IEPs, 504s or MTSS (MultiTiered System of Support). This varies by grade (see table above).

Grade Level	Assessment	<u>% At or Above Standard</u> <u>Spring 2023</u>	<u>% At or Above Standard</u> <u>Spring 2024</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>Compliant</u>
1st-5th	Reading	73%	74%	+1	No
6th-8th	Writing	53%	59%	+6%	Yes
1st-5th	Math	54%	63%	+9%	Yes
		<b>2023</b>	<b>2024</b>		
6th-8th	ELA CAASPP	60.7%	61%	<b>1%</b>	No
6th-8th	Math CAASPP	43%	40%	<b>-3%</b>	No
8th	CAST	67%	59%	<b>-8%</b>	No

CAASPP Scores decreased a bit more in math in 23/24, but remained the same in ELA. I contribute the results in math to having a new teacher in 7th and 8th and trying out shorter math classes. 7th grade math scores significantly decreased from the prior year because the amount of students not meeting the standard doubled (11% to 22%).

iReady scores increased. This is in large part because we CAASPP tested early in order to support stronger testing for iReady in May. However, that did not work well for CAASPP testing, so we will have to return to CAASPP testing in May.

Overall, I am disappointed in our test scores this year. We will work with the teachers next year to talk about how we can improve. As I have said, math will be a focus next year so I am hopeful scores will increase in that area. The good news is that we are officially out of Differentiated Assistance.

2. Artistic Achievement - Baseline 2022

- a. 2nd Grade - 76% are at or above grade level +6%
- b. 5th Grade - 55% are at or above grade level -8%
- c. 8th Grade - 89% are at or above grade level + 11%

3. Social Emotional Achievement

a. **Middle School students who report being happy at or glad to be a part of NCSA.**

Year	<b>% Satisfied</b>	<b>% Increase</b> <b>(Decrease)</b>	Goal Met?
2017-2018	77%		Baseline
2018-2019	87%	10%	Yes
2021-2022	74%	<b>- 13%</b>	<b>No</b>

2022-2023	76%	+2%	Yes
2023-2024	72%	-4%	No

- b. In 2022-2023 only% of students reported that teachers use Mindfulness in grade 5 and 80% indicated they do in Middle School (primarily because 7th/8th has Core every week and they actively teach it). In 2023-2024, 91% of 4th and 5th graders reported using mindfulness and 73% of middle school students said they had benefited from learning about mindfulness.
- c. Class meetings began in January 2019. In 2021/22, 80% (20 out of 25 teachers) reported using class meetings in their classrooms either daily, weekly or monthly. We did not ask this question in 2022-2023, but we are planning a whole school training in Positive Discipline and will make observing the class meetings a priority in 23/24. This year, Angie was able to observe every classroom holding class meetings. Success! and all the middle school teachers held academic circles pretty regularly. We will be trained on class meetings again at the beginning of 24/25 through the Responsive Classroom model..

### **A3 - Nevada City School of the Arts exists so that students, families, staff and the greater community have safe, respectful, and equitable conditions for learning and working.**

#### **Interpretation**

1. I interpret the goals of “safe” and “respectful” in this Ends policy as essentially another way of expressing the values stated in the Board’s B4 (Student and Parent Treatment) and B5 (Staff Treatment and Compensation) limitations policies. So, if NCSA is operating within the constraints expressed in those policies, then we will achieve “safe, respectful ... conditions.”
2. I interpret “equitable conditions for learning and working” to mean that we are aware of the abilities, identities and races of our students, families and staff and actively work to create an environment that supports all school members thereby ensuring that students, families and staff get what they need in order to access their fullest potential at NCSA. NCSA’s Equity Statement is as follows:
  - a. *NCSA is committed to creating a school culture where all members of different gender identities, sexual orientations, religions, races, ethnicities, and physical and developmental abilities are welcomed, valued, and celebrated. We are dedicated to proactively identifying and addressing biases, practices, policies, and institutional barriers that perpetuate injustice and inequality in our school. Anti-racist and anti-oppressive practices will be guideposts that allow us to consistently reflect on our policies and curriculum ensuring they are promoting equity and representation for all students. In doing so, our goal is to foster the development of positive identities for all students, promote their abilities to build productive and genuine relationships with people across differences, and work towards ensuring equal access to opportunities and achievement for all students. We want our students to be able to understand stereotypes and their counternarratives, along with systems of oppression and learn how to intervene and interrupt injustice when confronted with it. We believe that all our lives are enriched when communities are equitable and inclusive.*

#### **Operational Definition**

1. Safe and Respectful Conditions
  - a. The most recent B4 and B5 monitoring reports will demonstrate compliance.
2. Equitable Conditions
  - a. Classified and Certificated wages should be within 5-7% of the county average.
  - b. NCSA shall provide 8 hours or more of equity training to 1 or more staff members every year.
  - c. The number of referrals will decrease each year, as well as the percentage per sub group.
  - d. Less than 3% of 4<sup>th</sup>-8<sup>th</sup> grade students should be suspended each year.
  - e. The number students suspended who have disabilities, are non-white or economically disadvantaged, or male should not exceed that of white, non-disabled, non-disadvantaged, female peers.

- f. 100% of classrooms should reflect racial, ability and identity diversity in curriculum taught, books, posters, and classroom décor.

**Data**

1. Safe and Respectful Conditions (no data for 2020 or 2021)

The Board agreed that the B4 report and the B5 report will be used to demonstrate compliance.

<b>B-4 Report</b>	<b>2018-19</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-2024</b>
B-4	Yes	Yes	Yes	Yes
B4.1	Yes	Yes	Yes	Yes
B4.2	Yes	Yes	Yes	Yes
B4.3	Yes	Yes	Yes	Yes
<b>B-5 Report</b>				
B5 (Trainings)	Yes	No	Yes	Yes
B5.1 (Policies)	Yes	Yes	Yes	Yes
B5.2 (Inconsistency)	Yes	Yes	Yes	Yes
B5.3 (Records)	Yes	Yes	Yes	Yes
B5.4 (Comp. & Benes)	No	No (Benefits only)	N/A*	Yes
B5.5 (Dir. Comp)	Yes	Yes	N/A	Yes

\*We did give a raise to all staff.

2. Equitable Conditions

- a. *In July 2022, Certificated Staff were given a 5% raise and had 2 extra inservice days added to their calendar school year bringing them within 3% of the county average. Classified staff were given a 6% raise. In 2023, Certificated and Classified were given a 4% COLA increase +plus their step =7%. In 2024 salaries stayed the same. We plan on completing a comprehensive study in the Spring.*

<b>Year</b>	<b>Certificated (Steps 1 and 20)</b>	<b>% +/- County Avg.</b>
2018-19	44K - 71K	-7%
2019-20	46K - 80K	-2%
2020-21	47K - 82K	-6%
2021-22	47K - 82K	-6%
2022-23	<b>55K - 87K</b>	<b>-3%</b>
	<b>Classified</b>	
2018-19	\$12.00 - \$32.00	-1%
2019-20	\$13.00 - \$33.00	-2%
2020-21	\$14.50 - \$37.00	+7%
2021-22	\$15.00 - \$37.81	+6%
2022-23	\$15.50 - \$37.81	+2%

- b. *Equity and inclusion training should be offered to staff each year - the Director should take at least 8 hours of training every year.*

Year	Organization	Hrs.
2017-18	Common Vision	8
2018-19	Eastern Educational Resource	16
2019-20	SFCESS/iGroups	8
2019-2020	iGroups with Staff - "What it Means to be White"	
2020-2021	Abolitionist Challenge (H, A, S, A)	8
2020-2021	iGroups - "How to be an Anti-Racist"	9
2021-2022	Equity Institute (Ron, Angie, Holly)	40
2022-2023	Courageous Conversations (Carrie & Brittani)	40
2022-2023	Curriculum Representation - 12 Staff & Holly	10
2022-2023	IIRP Restorative Practices - Whole Staff and additional training for Jenn, Scott and Holly	16
2022-2023	SEL Cooperative - Irene, Jenn, Scott and Kim B.	40
2023-2024	Courageous Conversations - Holly, Andrea, Gabriel, Lori, Dani	40
2023-2024	African American Multigenerational Trauma and Implementing Models of Change - Jai and Qausu -	10
2023-2024	IIRP Restorative Practices - Jai and Qausu	6
2023-2024	Curriculum Representation Design - All teachers except 2.	15
2023-2024	Universal Design for Learning Emily, Andrea, Erin and Caari	40

- c. **Referral Data:** *The number of referrals will decrease each year -*

Year	# Students	# of Referrals	+/- Increase (Decrease)
2019-20	460	154	
2021-22	438	77	(-50%)
2022-23	451 (3% increase in students)	165	54%
2023-2024	464	61	(-13%)

2023-2024 - We added 3 additional staff to support this and we have trained every staff member who works directly with students in Positive Discipline. Our Youth Advocate began a Restorative Justice program that helped reduce suspensions significantly and held students more accountable for their behavior. We are continuing to refine this program and also eliminate referrals for 24/25. Students

now complete behavior reflections which are facilitated by staff and repairs are held within 24 hours.

**Referral Data 2023-2024**

2023-2024 Demographics	Total Students 464	% of Total Pop	61 Referrals	% of referrals
Other than White	115	25%	17	28%
White	349	75%	44	72%
Socio-Economic	234	50%	61	100%
Special Ed.	72	16%	20	33%
Male	215	46%	47	77%
Female	247	54%	14	23%
Non-Binary	2	.4%	0	0%

- Concerned that ALL referrals were students who qualify for FRL.

2022-2023 Demographics	Total Students 451	% of Total Pop	165 Referrals	% of referrals
Other than White	110	24%	17	23%
White	341	75%	56	76%
Socio-Economic	221	49%	37	50%
Special Ed.	69	15%	17	23%
Male	225	50%	53	73%
Female	224	50%	20	27%
Non-Binary	2	0.4%	0	0%

d. **Suspension Data:** Less than 3% of 4<sup>th</sup>-8<sup>th</sup> grade students should be suspended each year.

Year	#of Students	# Suspended	% Total
2017-18	406	6	2.5% Total
2018-19	441	7	2.5% Total
2019-20	449	6	2.2%
2021-22	417	15	6.0%
2022-23	438	22	5.7%
2023-24	464	15	3.0%

- e. *Of those suspensions, less than 25% should be students with disabilities, less than 11% non-white and less than 50% economically disadvantaged.*

**Suspension Data by Demographic**

2023-2024	15 Suspensions	%
Other than white	3	2%
White	11	73%
Socio-Economic	7	49%
Special Ed	5	33%
Male	12	80%
Female	3	20%
Non-Binary	0	0

Because we focused our efforts on creating a restorative justice program in the middle school we were able to reduce suspensions by 30%. We still need to work on building a more supportive culture for our male students and our students with disabilities - both groups are over suspended. Our creation of the Wellness Committee, lead by Scott Mertz, and including Jenn G, Jenn D., Jai and Qausu will focus on creating a positive school culture and I believe will help further reduce discipline incidents.

- f. *100% of classrooms should reflect racial, ability and identity diversity in curriculum taught, books, posters, and classroom décor.*

We still have a ways to go. We need more representation in the classrooms and want to bring in more assemblies and guest speakers who are diverse, but we are definitely making progress on curriculum. All the teachers attended the CRD training. I will be asking Jai and Qausu to track some data around classroom diversity for this year.

**A4 - Nevada City School of the Arts exists so that students, families, staff and the greater community have a collaborator and contributor to the greater community.**

**Interpretation**

1. I interpret “*collaborator*” to mean that we work with or lease to local businesses and organizations to further artistic pursuits in Nevada County
2. Our primary purpose is to educate students so that they are successful in high school and beyond. Therefore, I interpret “*contributor*” to mean our students are able to successfully graduate from 8<sup>th</sup> grade. Additionally, because we own 316 acres, we should be looking at ways to “*contribute*” portions of our land to support the greater community.

**Operational Definition**

1. Collaborator
  - a. NCSA will make leases with artists or arts organizations a priority.
  - b. NCSA will make leases with local non-profit organizations a second priority.
2. Contributor
  - a. All NCSA students will conduct themselves in a manner that reflects community values, respects diverse individuals, and aligns with behavior expectations outlined in NCSA’s School Policies.
  - b. NCSA 8<sup>th</sup> graders will demonstrate knowledge, application, and proficiency in their studies of American citizenship as well as cultural, global and environmental awareness by passing US History with a 3 or better.
  - c. 100% will graduate from 8<sup>th</sup> grade each year. Of those students the percentage of those who graduate with a 3 or better each year will increase.

**Data**

1. Collaborator
  - a. Currently NCSA has signed leases with the following 10 artists/arts organizations:

Lessee	Type of Business	Square Footage
Five Flavors & Herbs	Holistic Healing arts	2,540
Travis Sol Tiny Homes	Tiny Home Manufacturing	5,500
DS Welding	Welding	6,000
Cell Tower Lease	Land Lease for cell tower	1,000
Miners Foundry	Event Storage	160
Cosmic Shark Clothing	Apparel	600
CATS	Theater Company Storage	250
CATS	Theater Company Storage	250
Jason Casey	1980’s Online Apparel Shop	250
Curious Forge	Maker Space	20,000
Sk8 Box	Indoor Skate Park	2,000



b. Non-Profit Organizations

Lessee	Type of Business	Square Footage
Nevada City Rancheria (Nisenan)	Native American Tribe	1,000
JPA - Charters	Special Education Services	950

2. Contributor

- a. First, only one 8th grader was suspended this year (he ended up disenrolling). Another one was caught vaping and did a drug education course and we held a restorative circle around it. Discipline overall for 8th was pretty good! This year, I also asked students to name the 3 most important traits of a person who contributes positively to society. [Here are their responses.](#) I appreciated their responses and was actually pleasantly surprised by them.
- b. All 8th graders passed US History with a 3 or better.
- c. 100% of NCSA 8<sup>th</sup> Graders graduated from 8<sup>th</sup> grade last year.

## Responses to Questions Raised at the 8-17-19 Intensive

### 1) Please explain what an “arts integrated unit” is.

A Unit plan is like a map that guides instruction within a unifying theme. Teachers plan a sequential set of steps or interrelated lessons that are focused on activities, teaching strategies, skills and assessments aligned with standards and clearly defined objectives. A Unit Plan organizes thinking and identifies students’ needs while identifying resources, methods and processes to reach an identified learning objective. A unit can span across weeks and be comprised of several lessons or be completed within a few days and just a couple of lessons. In sum, a unit’s purpose is for a teacher to plan and reflect on what students need to learn, how to learn it and a timeline for learning it.

For example, last year the 5<sup>th</sup> grade team developed a unit plan that encompassed 6 different subjects: Science, Math, Social Studies, Language Arts, Visual Arts and Music. All of them were developed under a common theme: Stories of American Diversity in the context of the origins of the United States of America. Within this theme, two essential questions were created to guide instruction: *What contributions has this diversity given to the foundations of the American Tradition? What was the role of privilege and oppression in the context of Diversity in Colonial America?*

This unit was developed to be taught in a 4-month period of time. Some disciplines expected to utilize the entire period of time, while some only required a couple of weeks. For example, Social Studies determined that in order to achieve its objective, the lessons would be taught throughout the entire four months. Conversely, Music only required a total of five lessons (equaling 5 weeks). Nevertheless, all disciplines developed a series of lessons within this unit with a clear common objective, strategies for learning and assessment of the students. As a result of this collaboration and organization, teachers were able to deeply analyze not only what the desired outcome should be, but also the actual results. This year, after doing more in-depth learning on issues of equity, diversity and integration, the team is revising and editing the objectives of the unit with the intent of improving student understanding.

### 2) How does an arts education enhance academic achievement and rigor?

After researching this, there is no definitive correlation between academic achievement and art, in that studying the arts don’t necessarily make you “smarter”. However, there is a great deal of research regarding being involved in the arts and increased problem-solving ability, creativity, and staying in and graduating from school. The following information is from a presentation that Julie Baker made to the Nevada County Arts Council.

#### *The arts help teens enjoy - and stay in - school:*

- As research studies demonstrate, students with a low participation in the arts have a dropout rate of 22 percent, but their peers with a high participation in the arts have a dropout rate of only 4 percent! For example, a recent report from the Center for Arts Education found that New York City high schools with the most access to—and support for — arts education have the city’s highest graduation rates.

### ***The arts help with academic achievement and college prep:***

- The College Board has found that students who take classes in the arts for four years in high school scored substantially higher on the SATs, on average more than 100 points higher, than students with six months or less training in the arts.
- A student involved in the arts is four times more likely to be recognized for academic achievement.
- Low-income students who are highly engaged in the arts are twice as likely to graduate college as their peers with no arts education.

### ***Arts keep students engaged in school life:***

- Singing in a choir, participating in a dance show, acting or putting on a theatre production, creates a sense of community and place for students. A place where students find their tribe. A safe place to express themselves while working towards something concrete.
- Students engaged in performing arts also exhibit confidence in public speaking, an important life-long skill.
- Research finds that the arts can be a vital tool for success in school because they provide positive, enjoyable, creative pathways for teenagers to express their feelings and ideas. This is particularly important at an age when kids are worried about the future and feeling conflicted about many intractable issues, particularly dependence/independence.
- Exposure to the arts spur curiosity, which helps develop lifelong learners.
- The arts also expose students to community and civic engagement opportunities.

### ***Arts education can be a gateway to the future:***

- A key and often overlooked benefit of exposure to the arts is that it fosters out-of-the-box thinking skills. These skills, such as creativity, innovation, critical thinking, problem-solving, communication and collaboration, are precisely what we need to build a stronger workforce, a report from the Partnership for 21st Century Learning found. The arts help students develop the kind of problem-solving skills that employers are looking for in a highly competitive workforce.
- 72% of business leaders say that creativity is the number one skill they are seeking when hiring. Source, Americans for the Arts.
- 93% of Americans believe that the arts are vital to providing a well-rounded education. Source, Americans for the Arts.
- “Arts education develops creativity, one of the top five skills employers prize for the 21st century. Source, Excerpted from Preparing Students for the Next America, published by the Arts Education Partnership

### ***The arts help with campus safety:***

- The arts foster a place where kids can collaborate and engage positively with others.

- Studies show teens with an arts rich curriculum become more tolerant of differences because the arts can immerse them in unfamiliar cultures that span other times and other countries.

***The arts provide mental and other health benefits for teenagers:*** <https://www.newportacademy.com/resources/empowering-teens/creativity-and-mental-health/>

- Being creative even reduces anxiety. And, as a result, it makes us happier. Research proves that creativity and mental health are definitively linked.
- Moreover, creative activities help teens build authentic connections with self and others. Consequently, they are better able to form positive relationships.
- Boredom and disengagement have been linked to poor health behaviors. This includes drug and alcohol use, smoking, and unhealthy eating. Hence, learning creative, analog activities may serve as preventive factors.
- Creative arts activate many mechanisms. Moreover, they provide alternative routes for self-expression. This is helpful for teens who feel uncomfortable with talk therapy or find verbal expression difficult. As a researcher noted, “Teens know the buzzwords, and the talk therapy process can be impacted by that,” “The creative process doesn’t allow for that kind of manipulation to happen.”

### **3) What type of interventions do we use for academics?**

- a. We use iReady for reading and math intervention
- b. We use a variety of accommodations and differentiation strategies for differing levels of students. Several of our teachers are participating in the UDL (Universal Design Learning) method which is designed to provide students with:
  - Multiple means of representation to give learners various ways of acquiring information and knowledge
  - Multiple means of expression to provide learners alternatives for demonstrating what they know
  - Multiple means of engagement to tap into learners' interests, offer appropriate challenges, and increase motivation
  - 5<sup>th</sup> period Fridays (6<sup>th</sup> & 7<sup>th</sup>)
  - Supported Studies
  - Study Hall (6<sup>th</sup>)
  - Standards Based Grading approach allows students to continue to improve on the standard and retake assessments so we are grading them based on their actual knowledge not whether they have great organization and can follow rules.

*An Arts education is one of those alternative ways of reaching students.*

- c. when done as in years past.
- d. Teachers are paying closer attention to what is on the test and specifically preparing students for it.
- e. Teams focus on RTI strategies at 1 team meeting per month.
- f. Standards Based Grading

4) **How do you measure an arts education?** *See California Alliance for Arts Education definition of a high-quality arts program below.*

The elements of a high quality visual and performing arts program may be divided into the following focus areas. Indicators of quality in each focus area may be described as follows:<sup>1</sup>

**Standards-Based Curriculum**

- The district has a sequential curriculum based on the Visual and Performing Arts Standards adopted by the State of California.
- The visual and performing arts program and standards-based curriculum are clearly articulated throughout the grade levels offered in the district.

**Instruction and Methodology**

- Instruction is focused on guiding students to standards-based grade-level proficiency in the arts.
- All arts disciplines are offered during the regular school day and are available to all students.
- Instructional methodologies provide individual, small-group and large-group opportunities to study the arts.
- Each arts discipline is delivered as a discrete sequential subject, with its own body of knowledge, skills, and ways of thinking.
- Arts disciplines are authentically integrated into other curricular areas whenever possible.
- The student-to-teacher ratio in each of the arts is appropriate for the delivery of effective instruction.
- The resources and facilities available for each of the arts disciplines are appropriate for the delivery of effective instruction.

**Student Assessment**

- Assessments capture evidence of the students' ability to identify, create, describe, compare, analyze, interpret and evaluate their own work and the work of others in relation to the arts standards.
- Assessment in the arts is standards-based and appropriately reflects the essential skills and knowledge that are specific to each art form.

**Professional Development**

- Those primarily responsible for providing instruction in the arts (multiple subject teachers and arts specialists) as well as those who provide supplemental arts instruction (e.g., teaching artists, volunteers) receive ongoing professional development that is focused on strategies for delivering a standards-based arts education program.
- School and district leaders actively seek out and implement effective professional development models and practices that are appropriate to their local context.

5) **How does what we do at NCSA compare to other schools?**

This depends on what is meant by “other” schools. We are the only ones who have an extensive arts program in the county. However, I did an online search about Arts Education and found that there are not a lot of schools who do what we do, but there are a few and it’s hard to tell how well they do. Creative Arts Charter in SF seems to do what we do, but it is difficult to tell based on a website. While it appears that we are doing arts integration well, we could be even more effective if our teachers were trained better.

6) **How does equity increase rigor and achievement?**

<https://www.waterford.org/education/equity-vs-equality-in-education/>

**Equity means offering individualized support to students that addresses possible barriers, like poverty or limited transportation.**

Equity in schools is the answer to supporting every student, not just those from disadvantaged backgrounds. **When schools provide their students with resources that fit individual circumstances, the entire classroom environment improves.**[12] Not only that, but the importance of equity extends to our society as a whole. In equitable communities, everyone has the opportunity to succeed regardless of their original circumstances.

On a surface level, the benefits of inclusive and equitable classrooms extend to academic achievement. **Schools with the smallest achievement gaps between demographics have the highest overall test scores.** [13] This means that when the most disadvantaged student scores improve, students from more privileged backgrounds improve, too. When schools are mindful of different backgrounds and provide the right resources, all students are prepared to learn and help each other succeed.

Equity can also strengthen a student’s health and social-emotional development. In a study involving over 4,300 students in Southern California, **the children who felt safer, less lonely, and reported less bullying also had higher diversity levels in their classes.** [14] Being equipped to promote diversity and provide for students from all backgrounds makes for an environment where students feel comfortable and have better emotional regulation. Additionally, equitable communities are linked to better health and longer average lifespans. [15]

Surrounding communities benefit from equity in schools as well. **Equity is linked to stronger social cohesion, meaning that individuals connect with each other better and are more compassionate.**[16] It also leads to long-term economic growth.[17] This means that promoting equity in schools can be one of the best and most effective social investments.

Equity in education is a global issue influenced by many factors.

Organization for Economic Co-operations and Development

### Ten Steps to Equity in Education

#### Design

- limit early tracking and streaming and postpone academic selection
- manage school choice so as to contain the risks to equity
- in upper secondary education, provide attractive alternatives, remove dead ends and prevent dropouts
- offer second chances to gain from education

#### Practices

- identify and provide systematic help to those who fall behind at school and reduce year retention
- strengthen the links between school and home to help disadvantaged parents help their children to learn
- respond to diversity and provide for the successful inclusion of migrants and minorities within mainstream education

#### Resourcing

- provide strong education for all, giving priorities to early childhood provision and basic schooling
- direct resources to students with the greatest need
- set concrete targets for more equity, particularly related to low school attainment and dropouts

“Education plays a key role in determining how you spend your adult life - a higher level of education means higher earnings, better health, and a longer life.”



**MENSTRUAL PRODUCT POLICY**

California law requires that any public school serving any of grades 6-12, inclusive, provide free menstrual products in all women’s restrooms and all-gender restrooms, and in at least one men’s restroom.

Nevada City School of the Arts recognizes that access to menstrual products is vital to ensuring the health, dignity, and full participation of all students and staff. Nevada City School of the Arts also recognizes that people of different gender identities menstruate, including cisgender girls, transgender boys and men, nonbinary people, and gender-nonconforming people. Nevada City School of the Arts has an interest in promoting gender equity and creating a supportive and inclusive learning environment.

By providing free menstrual products as required by state law, Nevada City School of the Arts seeks to further de-stigmatize menstruation and advance equitable educational access.

School sites are strongly encouraged to stock menstrual products in all restrooms on campus, including all men’s restrooms. At a minimum, any site serving any combination of classes from grades 6-12, inclusive, shall stock all women’s restrooms and all-gender restrooms, and in at least one men’s restroom with an adequate supply of menstrual products. The menstrual products shall be accessible and available at no cost, and the restrooms should be accessible during operating hours or whenever students are present. Menstrual products provided shall include, but are not limited to pads and tampons.

Any school site maintaining any combination of classes from grades 6-12, inclusive, shall also post a notice in a prominent and conspicuous location in every restroom required to stock menstrual products pursuant to this policy. The notice shall include the text of Education Code 35292.6 and contact information, including, but not limited to, both an email address and telephone number, of the designated individual responsible for maintaining the requisite supply of menstrual products on campus.

The School Director or designee shall ensure an administrator is assigned at each school site within Nevada City School of the Arts serving any grade 6-12, inclusive, to ensure menstrual products are stocked and notices are posted in accordance with this policy.

California law further requires that all single-user toilet facilities in any business establishment, place of public accommodation, or state or local government agency shall be identified as all-gender toilet facilities pursuant to Health and Safety Code Section 118600. Accordingly, all single-use toilet facilities within Nevada City School of the Arts campuses and buildings shall be designated all-gender toilet facilities and stocked with menstrual products in accordance with this policy.

**Legal Reference:**

**EDUCATION CODE**

**200 ET SEQ**

**35292.6 (AB 367 of 2021)**

**HEALTH & SAFETY CODE**

**118600 (AB 1732 of 2016)**





## Did You Know? CA Schools Must Provide Free Menstrual Products

### Menstrual products are a basic necessity, please take what you need!

- Schools serving any grade between 6-12 must provide free and accessible pads & tampons in every women's restroom, every all-gender restroom, and at least one men's restroom on campus.
- These products can be used by anyone, including women, girls, transgender men, nonbinary, and gender-nonconforming people who menstruate.
- If this restroom needs more menstrual products, or if you have questions, please contact
  - **For Building 8 K- 5th Grades**  
Emma Olafsson-Goldberg, Lower Campus Receptionist at [receptionist@ncsota.org](mailto:receptionist@ncsota.org), 530-273-7736 ext. 1 or the Lower Campus Office
  - **For Building 2 &3 TK and Middle School**  
Jacqui Luger, Upper Campus Receptionist at [jacqui.luger@ncsota.org](mailto:jacqui.luger@ncsota.org), 530-273-7736 ext. 2 or the UpperCampus Office

**This notice is posted according to Education Code 35292.6 and must be posted where everyone can see it and, in every restroom, requiring free menstrual products.**

### Education Code 35292.6.

*(a) On or before the start of the 2022–23 school year, a public school, including a school operated by a school district, county office of education, or charter school, maintaining any combination of classes from grades 6 to 12, inclusive, shall stock the school's restrooms at all times with an adequate supply of menstrual products, available and accessible, free of cost, in all women's restrooms and all-gender restrooms, and in at least one men's restroom.*

*(b) A public school described in subdivision (a) shall not charge for any menstrual products provided to pupils.*

*(c) A public school described in subdivision (a) shall post a notice regarding the requirements of this section in a prominent and conspicuous location in every restroom required to stock menstrual products, available and accessible, free of cost, pursuant to this section. This notice shall include the text of this section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.*

*(d) For purposes of this section, "menstrual products" means menstrual pads and tampons for use in connection with the menstrual cycle.*

*(e) This section shall become operative on July 1, 2022.*