

**Nevada City School of the Arts  
Charter Governance Council  
Meeting Public Hearing**

Wednesday, May 28, 2025

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

**Call Order: 4:30 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.*

**Action Items**

1. Approve Agenda

**Discussion Items**

2. Discuss 2025-26 DRAFT Local Control Accountability Plan - *See attached*

**Adjournment 5:00 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.

## LCFF Budget Overview for Parents

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

CDS Code: 29 10298 0114330

School Year: 2025-26

LEA contact information:

Holly Ann Pettitt

Director

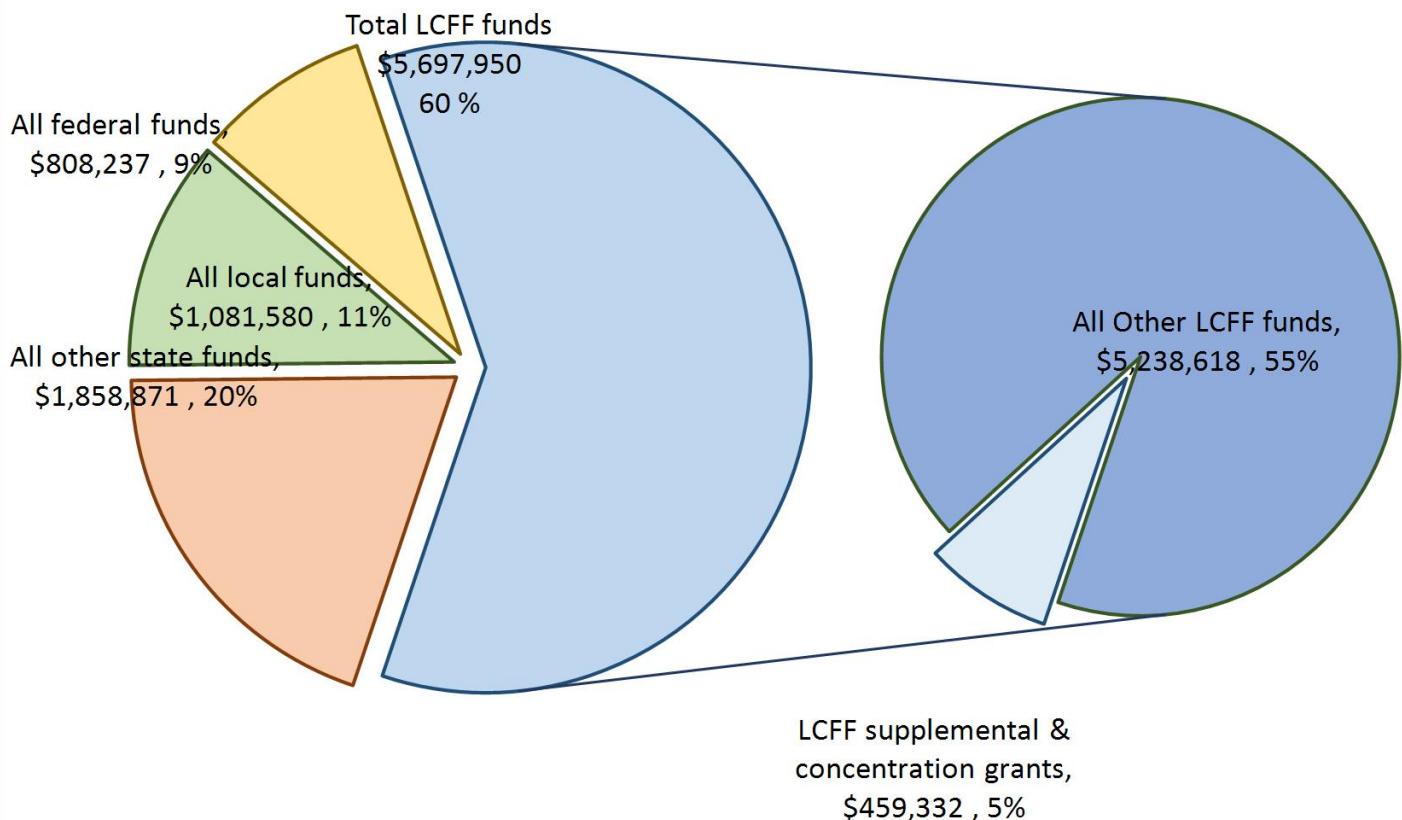
[director@ncsota.org](mailto:director@ncsota.org)

(530) 273-7736 ext. 1007

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

### Budget Overview for the 2025-26 School Year

#### Projected Revenue by Fund Source

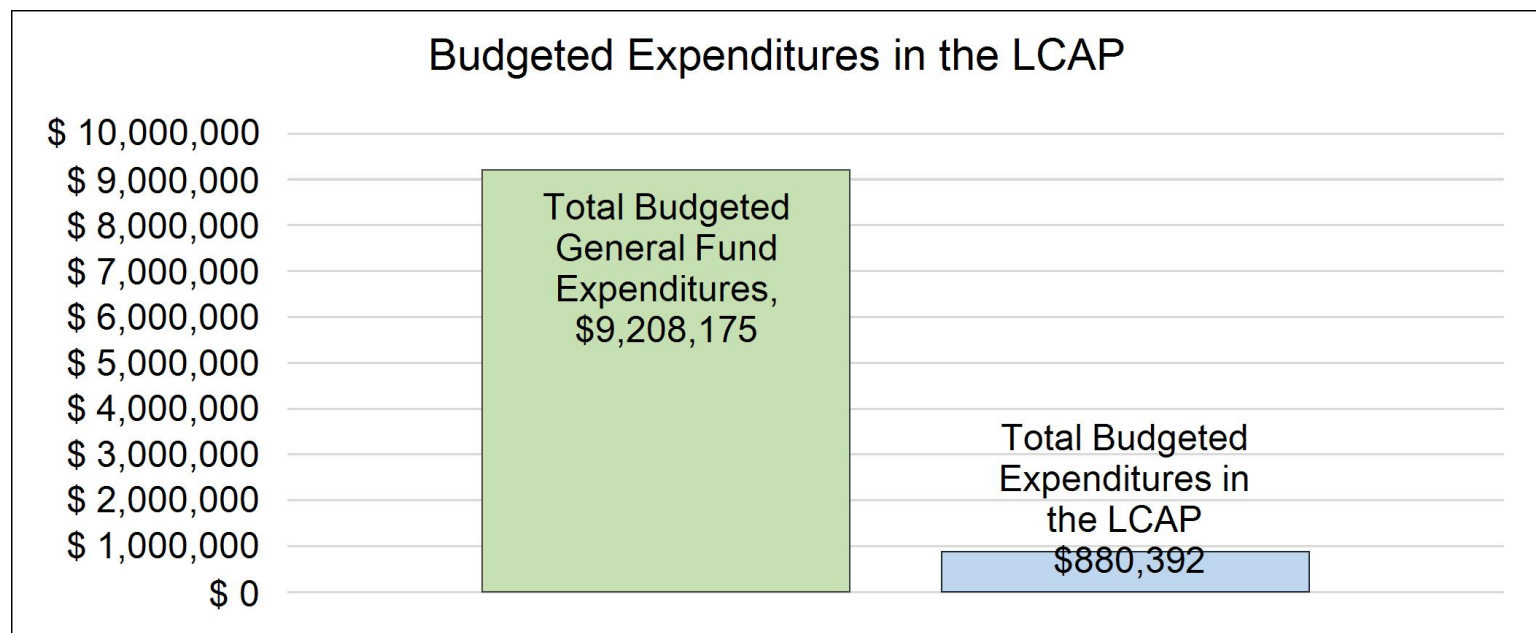


This chart shows the total general purpose revenue Nevada City School of the Arts expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Nevada City School of the Arts is \$9,404,867, of which \$5,697,950 is Local Control Funding Formula (LCFF), \$1,858,871 is other state funds, \$1081580 is local funds, and \$808,237 is federal funds. Of the \$5,697,950 in LCFF Funds, \$459,332 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Nevada City School of the Arts plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

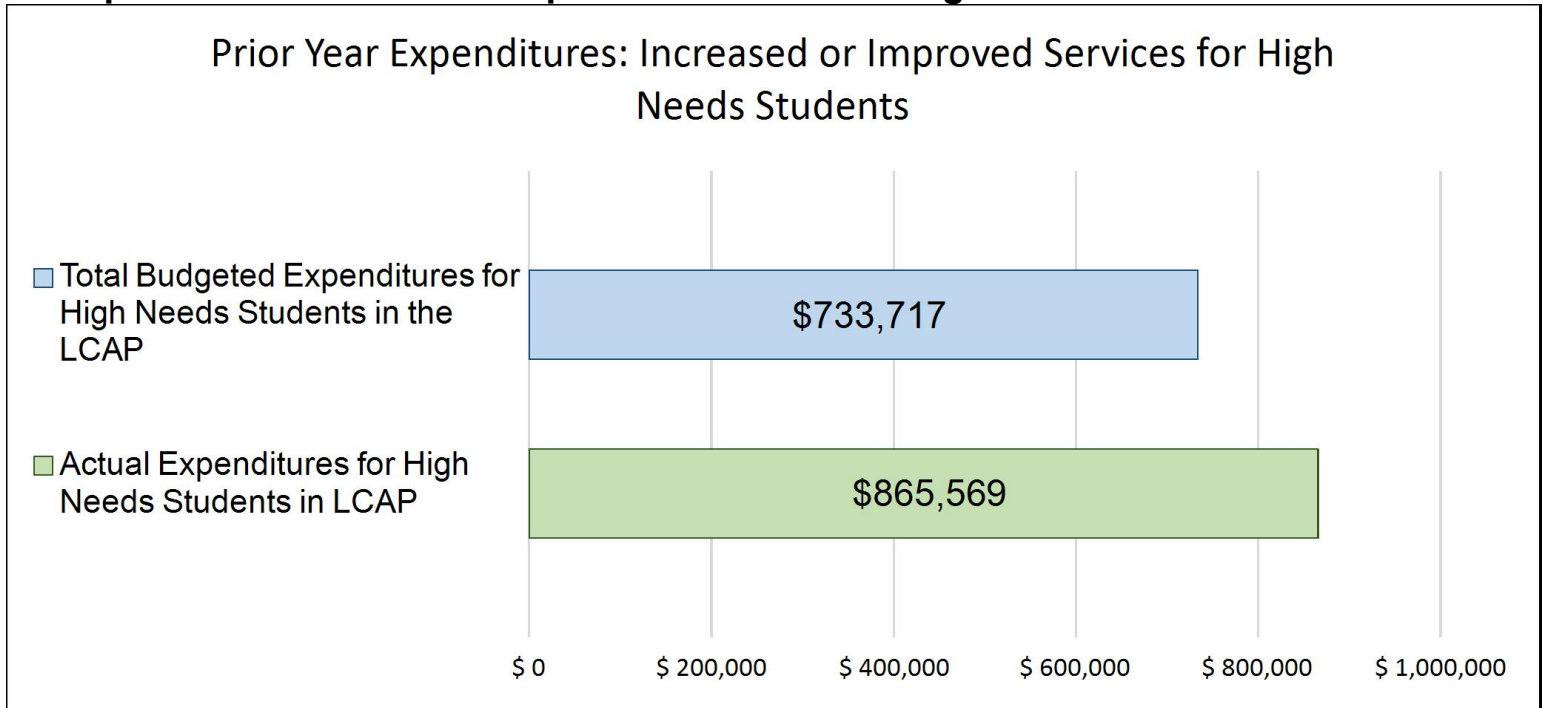
The text description of the above chart is as follows: Nevada City School of the Arts plans to spend \$9,208,175 for the 2025-26 school year. Of that amount, \$880,392 is tied to actions/services in the LCAP and \$8,534,961 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

## Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Nevada City School of the Arts is projecting it will receive \$459,332 based on the enrollment of foster youth, English learner, and low-income students. Nevada City School of the Arts must describe how it intends to increase or improve services for high needs students in the LCAP. Nevada City School of the Arts plans to spend \$721,836 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2024-25



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

The text description of the above chart is as follows: In 2024-25, Nevada City School of the Arts's LCAP budgeted \$733,717 for planned actions to increase or improve services for high needs students. Nevada City School of the Arts actually spent \$865,569 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$131,852 had the following impact on Nevada City School of the Arts's ability to increase or improve services for high needs students:

# Local Control and Accountability Plan

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

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

## Plan Summary [2025-26]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

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

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

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

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

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

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

We strive to encourage students to:

- be self-motivated, competent, lifelong learners through self-directed learning opportunities initiated and pursued through collaboration between students, parents, and teachers;
- perform and achieve as well as or better than pupils in traditional California public schools by the end of 8th grade;
- demonstrate arts-integrated learning across major subject areas;
- and provide experiences and activities which develop the whole child academically, socially, emotionally, culturally, and physically.

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

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

## Reflections: Annual Performance

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

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

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

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

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

74% are at or above grade level in reading.

63% are at or above grade level in math.

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

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

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

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

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

Chronic Absenteeism is showing significant improvement as well, going from 36.4% on the 2023 Dashboard to 12% based on current local attendance data (5-4-24). NCSA Increased overall attendance by 4.5% this year, going from 90% in 2023 to 94.5% in 2024 (Local Data 5-4-24).

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

#### Areas for Growth

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

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

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



## Reflections: Technical Assistance

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

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

### Chronic Absenteeism

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

The actions and metrics we created to reduce Chronic Absenteeism helped us move out of DA and into a High Performing Charter once again.

Chronic Absenteeism reduced from 34% (2023 CAD) to 11.4% (2024 CAD).

### Suspension Rate Declined

- Students with Disabilities suspension rate fell from 10.3% to 7.7%. Our restorative justice program, and youth advocates supported this improvement.

### Academics

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

- Host 3 family math nights to teach parents to play math games with their children

2024/25 - No longer in technical assistance.

## Comprehensive Support and Improvement

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

### ***Schools Identified***

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

N/A

### ***Support for Identified Schools***

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

N/A

### ***Monitoring and Evaluating Effectiveness***

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

N/A

# Engaging Educational Partners

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

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

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

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

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

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

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

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

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

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

# Goals and Actions

## Goal

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

### State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)  
 Priority 2: State Standards (Conditions of Learning)  
 Priority 4: Pupil Achievement (Pupil Outcomes)  
 Priority 7: Course Access (Conditions of Learning)  
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

### An explanation of why the LEA has developed this goal.

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

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CAASPP - ELA distance from standard for all students and students with disabilities as reported on the California Dashboard (CAD)	<p>All students - 25.3 points above standard in ELA - Green (2023 CAD)</p> <p>Students with disabilities - 95.9 points below standard in ELA - Red (2023 CAD)</p>	<p>All students - 18.3 points above standard in ELA - Green (2024 CAD)</p> <p>Students with disabilities - 73.6 points below standard in ELA - Orange (2024 CAD)</p>		Increase scores to 45 points above standard for all students (Blue) and 60 points below standard for students with disabilities (Yellow) for grades 3-8th (2026 CAD).	<p>All students - 7 point decrease</p> <p>SWD - 22.3 point increase.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.2	CAASPP - Math distance from standard for all students and students with disabilities as reported on the California Dashboard (CAD)	All students - 19.6 points below standard in math (2023 CAD)  Students with disabilities - 129.6 points below standard in math (2023 CAD)	All students - 24.7 points below standard in math (2024 CAD)  Students with disabilities - 104.5 points below standard in math (2024		Increase scores to 25 points above standard for all students (Blue) and 95 points below standard for students with disabilities (Yellow) for grades 3-8th (2026 CAD).	All Students - 5.1 point decrease  SWD - 25.1 point increase
1.3	% of K-6 students who score at or above grade level on the iReady reading diagnostic assessments.	74% of K-6 students scored at or above grade level on the iReady reading diagnostic assessments (2024 EOY Assessment).			80% of K-6 students will score at or above standard on the iReady Reading Diagnostic assessments (2027 EOY Assessment) .	
1.4	% of K-6 students who score at or above grade level on the iReady math diagnostic assessments.	63% of K-6 students scored at or above grade level on the iReady math diagnostic assessments (2024 EOY Assessment).			65% of K-6 students will score at or above standard on the iReady Math Diagnostic assessments (2027 EOY Assessment) .	
1.5	% of all 6th-8th grade	59% of all 6th-8th grade students scored at or	61%of all 6th-8th grade students		70% of all 6th-8th grade students will	2% growth

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	students who score at or above standard on NCSA's local writing assessment.	above standard on NCSA's 2024 local writing assessment.	scored at or above standard on NCSA's 2025 local writing assessment.		score at or above standard on NCSA's 2024 local writing assessment.	
1.6	CAST - Science % of 8th grade students who score at or above standard for as reported on the (ETS.org)	66.67 % of 8th Grade students scored at or above standard on the 2023 CAST (ETS.org)	51.92% of 8th Grade students scored at or above standard on the 2024 CAST (ETS.org)		75% of 8th Grade students will score at or above standard on the 2026 CAST (ETS.org)	14.75% Decrease
1.7	CAST - Science % of 5th grade students who score at or above standard as reported on the (ETS.org)	45.10% of 5th Grade students scored at or above standard on the 2023 CAST (ETS.org).	39.21% of 5th Grade students scored at or above standard on the 2024 CAST (ETS.org).		Increase by 20% the number of 5th grade students who score at or above standard as reported on the 2026 CAST (ETS.org).	5.89% Decrease
1.8	% of 3rd grade students with disabilities that have tested at grade level on the iReady reading diagnostic (EOY Assessment)	44% of 3rd grade students with disabilities have tested at grade level on the iReady reading diagnostic (2024 EOY Assessment)	50% of 3rd grade students with disabilities have tested at grade level on the iReady reading diagnostic (2025 EOY Assessment)		65% of 3rd grade students with disabilities will test at grade level on the iReady reading diagnostic (2027 EOY Assessment)	6% Increase
1.9	% of 4th-6th grade students with disabilities that have tested at grade level on the iReady reading diagnostic (EOY Assessment)	37% of 4th-6th grade students with disabilities have tested at grade level on the iReady reading diagnostic (2024 EOY Assessment)			65% of 4th-6th grade students with disabilities will test at grade level on the iReady reading diagnostic (2027 EOY Assessment)	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.10	% of 3rd Grade students with disabilities that have tested at grade level on the iReady math diagnostic (EOY Assessment)	11% of 3rd Grade students with disabilities tested at grade level on the iReady math diagnostic (2024 EOY Assessment)	50% of 3rd Grade students with disabilities tested at grade level on the iReady math diagnostic (2025 EOY Assessment)		40% of 3rd Grade students with disabilities will test at grade level on the iReady math diagnostic (2027 EOY Assessment)	39% increase.
1.11	% of 4th-6th grade students with disabilities that have tested at grade level on the iReady math diagnostic (EOY Assessment)	20% of 4th-6th grade students with disabilities tested at grade level on the iReady math diagnostic (2024 EOY Assessment)			50% of 4th-6th grade students with disabilities will test at grade level on the iReady math diagnostic (2027 EOY Assessment)	
1.12	% of English Language Learners who improve on the ELPAC Test.	No Data - 22/23 (No EL students enrolled)	No Data - 23/24 (No EL students enrolled)		100% of English Language Learners will improve on the ELPAC Test (2026)	No change
1.13	% of English Language Learners who are reclassified FEP (Fluent English Proficient) on the ELPAC.	No Data 22/23 (No EL students enrolled)	No Data 23/24 (No EL students enrolled)		100% of English Language Learners will be reclassified FEP (Fluent English Proficient) on the ELPAC (2026).	No change
1.14	% of all students, including unduplicated pupils and students with disabilities, who receive broad	100% of all students, including unduplicated pupils and students with disabilities, receive broad	100% of all students, including unduplicated		Maintain 100% access as reported on the Academic Local	No change



Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	course access to standards aligned curriculum as well as art, music and movement classes every week as reported on the CAD Academic Local Indicator.	course access to standards aligned curriculum as well as art, music and movement classes every week as reported on the 2023 CAD Academic Local Indicator.	pupils and students with disabilities, receive broad course access to standards aligned curriculum as well as art, music and movement classes every week as reported on the 2024 CAD Academic Local Indicator.		Indicators on the 2026 CAD Academic Local Indicator.	
1.15	% of teachers who implement Common Core State & ELD Standards aligned curriculum as reported on the CAD Local Indicator.	100% of teachers implement Common Core State & ELD Standards aligned curriculum as reported the 2023 CAD Local Indicator.	100% of teachers implement Common Core State & ELD Standards aligned curriculum as reported the 2024 CAD Local Indicator.		Maintain 100% implementation as reported the 2026 CAD Academic Local Indicator.	No change
1.16	% of teachers who are appropriately assigned & credentialed as reported on the Teacher Assignment Monitoring Outcomes report (TAMO).	Clear 77.1% Out of field 4.9% Ineffective 13.2% Incomplete 1.6% as reported on the Teacher Assignment Monitoring Outcomes report (TAMO 21/22).	Clear 80.5% Out of field 4.9% Ineffective 9.8% Incomplete 0.0% as reported on the Teacher Assignment Monitoring Outcomes report (TAMO 23/24)		100% of teachers will be appropriately assigned & credentialed as reported on the Teacher Assignment Monitoring Outcomes report (TAMO 25/26).	3.5% Improvement in the number of teachers with clear credentials.  3.4% Improvement in the number of ineffective teachers.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
						No teachers have incomplete credentials.

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.  
A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Overall each of the planned actions (except Action 1.6) were carried out completely. Action 1.6 - The school was not able to provide math training to every math teacher - only K,1, and 2 teachers received specific math training from our math specialist.  
Actions 1.1-1.5 & 1.7 were all carried out successfully as evidenced by an increase in scores for SWDs on metrics 1.1 and 1.2, and an increase in overall student scores on 1.3-1.5 and 1.8-1.11.

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

Material differences:  
Goal 1  
Actions:  
1.1 N/A  
1.2 Hired additional instructional assistants and paraprofessionals to provide more support in the classrooms.  
1.3 Increased statutory costs  
1.4 Decreased statutory costs  
1.5 No material difference  
1.6 N/A  
1.7 Increased training costs

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

Actions 1.1 - Effective - Purchasing iReady for reading and math has allowed us to monitor and improve metrics 1.3, 1.4, and metrics 1.8-1.11. Especially with scores for students with disabilities.  
1.2 - Instructional assistants and paraprofessionals are essential for student learning. There is support has helped students grow in their test scores in both math and reading (Local 2025 data and CAD 24).

1.3 - Reading Specialist - our reading specialist serves 37 students all of whom have shown growth since working with the specialist (Local iReady data).

1.4 - Math Specialist - our math specialist serves over 40 students, at the beginning 23 students were testing in the red on iReady (2 or more grade levels below grade level)

1.5 - Afterschool tutoring has been successful in supporting ----- students throughout the year.  
The school was able to increase math and reading scores of students with disabilities by 20 points and maintain the overall student scores. Because of this, the school is no longer in Differentiated Assistance.

1.6 - Math Training - Removed due to lack of funding.

1.7 - 1 math teacher was supported with BTSA training which allowed them to help students make progress on their CAASPP and iReady testing.

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

Removing Action 1.6 - no money allocated for this Action and we are unable to find the necessary training.

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

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	iReady Math and Reading Diagnostic Assessment K-6.	Purchase a site license for K-6 reading and math diagnostic and instruction from iReady. By providing iReady school wide, all students benefit, but it also ensures that all students with disabilities receive the same instructional support as those without academic challenges. Metrics 1.3 & 1.4 are being used to measure the % of K-6 students who score at or above standard on the iReady ELA and Math Diagnostic assessments (CA Dashboard). This action will support students with disabilities and unduplicated pupils from moving out of the Red Indicator on the Dashboard.	\$19,784.00	No
1.2	Classroom Support (General)	Provide Instructional Assistants for all classes TK-3rd grade & Middle School. This action will support students with disabilities and unduplicated pupils from moving out of the Red Indicator on the Dashboard.	\$344,186.00	Yes

Action #	Title	Description	Total Funds	Contributing
<b>1.3</b>	Credentialed Reading Intervention Specialist	Provide 1 FT Credentialed Reading Specialist (Local Assignment, EC 44258.3)	\$106,579.00	Yes
<b>1.4</b>	Credentialed Math Intervention Specialist	Provide 1 FT Credentialed Math Intervention Specialist (Local Assignment, EC 44258.3)	\$105,217.00	Yes
<b>1.5</b>	F/T Middle School Math support/Tutor	Provide middle school math support and after school math tutoring school wide.	\$47,086.00	Yes
<b>1.7</b>	Professional Development for Teachers	Utilize Title II funding to supporting beginning teachers with induction to clear their credential through BTSA.	\$11,100.00	No

# Goals and Actions

## Goal

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

### State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)  
 Priority 3: Parental Involvement (Engagement)  
 Priority 5: Pupil Engagement (Engagement)  
 Priority 6: School Climate (Engagement)

### An explanation of why the LEA has developed this goal.

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

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	% of families who feel engaged and a part of decision making; including participation in programs for unduplicated pupils and students with disabilities (Parent Survey).	Overall- No data SWD - No Data SED - No Data	No data - question was not asked on this year's survey.		90% Overall 90% SWD 90% SED (Parent Survey 2027).	N/A
2.2	% of families who feel satisfied w/ NCSA's	96% Overall 96% SWD	95% Overall 97% SWD		90% Overall 90% SWD	-1% Overall +1% SWD

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	overall program (Parent Survey).	96% SED (Parent Survey 2024).	97% SED (Parent Survey 2025).		90% SED (Parent Survey 2027).	+1% SED (Parent Survey 2025)
2.3	% of families who report NCSA has an environment that is inclusive & respectful of all families (Parent Survey).	95% Overall 89% SWD 97% SED (Parent Survey 2024).	97% Overall 86% SWD 95% SED (Parent Survey 2025).		90% Overall 90% SWD 90% SED (Parent Survey 2027).	+2% Overall -3% SWD -2% SED (Parent Survey 2025).
2.4	% of staff who feel engaged and positive about working at NCSA (Staff Survey)	96% All Staff (Staff Survey 2024)	97% All Staff (Staff Survey 2025)		95% All Staff (Staff Survey 2027)	+1% Increase
2.5	% of staff who feel part of decision making (Staff Survey)	80% All Staff (Staff Survey 2024)	80% all staff feel part of decision making (Staff Survey 2024).		90% All Staff (Staff Survey 2027)	No change
2.6	% of staff who feel knowledgeable about the school Safety Plan (Staff survey)	98% All Staff (Staff Survey 2024)	98% of all staff feel knowledgeable about the school Safety Plan (Staff survey 2024)		99% All Staff (Staff Survey 2027)	No change
2.7	% of 4th-8th grade students who report overall satisfaction with school (Student Survey).	81% of students report overall satisfaction with school (2024 4th-8th Grade Survey)	80% of students report overall satisfaction with school (2025 4th-8th Grade Survey)		85% 4th-8th Grade (2027 4th-8th Grade Survey)	-1% Decrease
2.8	% of middle school students report that NCSA has an environment that is inclusive & respectful of all students (Middle School Student Survey).	90% of students report that NCSA has an environment that is inclusive & respectful of all students (2024 MS Student Survey)	90% of students report that NCSA has an environment that is inclusive & respectful of all		95% of students report that NCSA has an environment that is inclusive & respectful of all	No change

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			students (2025 MS Student Survey)		students (2027 MS Student Survey)	
2.9	% of middle school students participating in a student club or leadership group (Local Club Data).	33% Overall Of the 33%... 7% SWD 43% SED 10% Hispanic 11% TOMR 76% White (Local Club Data 2024)	41% Overall Of the 28%... 11% SWD 45% SED 12% Hispanic 4 % TOMR 84% White (Local Club Data 2025)		Increase by 10% the amount of middle school unduplicated students who participate in clubs or leadership (Local Club Data 2027)	+8% Increase
2.10	% of Facilities in “good” repair measured by Facility Inspection Tool (FIT).	100% facilities are in “good” repair (2024 FIT).	100% facilities are in “good” repair (2024 FIT).		Maintain 100% facilities are in “good” repair (2027 FIT).	No change
2.11	% of students who are chronically absent (CAD).	34.6% of students were chronically absent (2023 CAD).  SWD - Red SED - Red Hispanic - Red TOMR - Orange White - Red	11.4% of students were chronically absent (2024CAD).  SWD - Orange SED - Yellow Hispanic - Yellow TOMR - Yellow White - Yellow		Reduce by 20% the number of students who are chronically absent. (2026 CAD)	- 23.2% decrease in chronic absenteeism.
2.12	Overall attendance percentage (PADC Data Report).	90.98% ADA (2023 PADC Data Report).	94.8% ADA (2024 PADC Data Report).		96% ADA based on (2026 PADC Data Report).	+4% increase in ADA
2.13	% of students who are suspended (CAD).	4.5% Overall - Orange 10.3% SWD - Red SED - Yellow	2.8% Overall - Green		Overall percentage will be reduced by 2%, the % of	-2.3% decrease in overall suspensions

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Hispanic - Yellow TOMR - Green White - Orange (2023 CAD)	7.7% SWD - Orange SED - Yellow Hispanic - Green TOMR - Yellow White - Yellow (2024 CAD)		students with disabilities will reduce by 7% and all subgroups should be in the Green (2026 CAD).	-3.4% decrease in suspensions of SWDs All subgroups stayed the same or better.
2.14	Expulsion rate % (CALPADS)	0% Expulsion rate (CALPADS 2023)	0% Expulsion rate (CALPADS 2024)		Maintain 0% Expulsion Rate (CALPADS 2026)	No change
2.15	Middle school dropout rate % (CALPADS)	0% middle school drop out rate (CALPADS 2023)	0% middle school drop out rate (CALPADS 2024)		Maintain 0% middle school drop out rate (CALPADS 2026)	No change

## Goal Analysis [2024-25]

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

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

All actions were implemented as planned and appear to be effective. Data remains consistent across the board with some small increases and/or decreases in metrics (see below). Having a counselor and youth advocate helps maintain student mental health and overall happiness at school. Tutoring/Academic Support has been effective in helping and average of 15 students per day to access their education - 75% of whom are socio-economically disadvantaged (SED) youth.

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

Actions:  
 2.1 Decreased statutory costs  
 2.2 Reduced daily hours supporting students.  
 2.3 Decreased statutory costs



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

The actions have been effective thus far, as indicated by and increase or a maintenance of each metric with the exception of 2.7.  
Metric 2.1 - Parent survey did not contain a question regarding this metric so there is no baseline data yet. The survey in 2026 will include this question.  
Small increase/decrease in metrics 2.2, 2.3, 2.4 - but the data is still better than the year 3 targeted outcome.  
Metrics 2.5 and 2.6 - no new data - the staff survey is different every other year, so those questions were not asked.  
Metric 2.7 is still below targeted outcome and did decrease by 1%.  
Metric 2.9 Increased by +8%  
No change on metrics 2.8, 2.10, 2.14 and 2.15 but all are still above year 3 outcome.  
Significant improvement on metrics 2.11, 2.12, 2.13, 2.14 & 2.15

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

No changes to the goal, metrics or targeted outcomes.

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

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Provide Counseling Services (General Education)	Continue to employ a full time licensed PPS to offer counseling for students in general education.	\$116,776.00	Yes
2.2	Student Engagement	Continue to staff youth advocate and student engagement coordinator to assist with student engagement, discipline and restorative justice groups for unduplicated pupils.	\$83,816.00	Yes
2.3	Attendance Recovery	Hire an after school tutor to support student attendance recovery and monitor student independent studies.	\$45,848.00	Yes

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$459946	\$0

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
8.071%	0.000%	\$0.00	8.071%

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

## Required Descriptions

### LEA-wide and Schoolwide Actions

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

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

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

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

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

### Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
-------------------	--------------------	---	------------------------------------

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

N/A

### Additional Concentration Grant Funding

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

Not Applicable - NCSA does not receive concentration grant funding.

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

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	5698564	459946	8.071%	0.000%	8.071%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$721,836.00	\$19,784.00	\$0.00	\$138,772.00	\$880,392.00	\$860,608.00	\$19,784.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	iReady Math and Reading Diagnostic Assessment K-6.	All	No			All Schools K-6	Forever	\$0.00	\$19,784.00		\$19,784.00			\$19,784.00	
1	1.2	Classroom Support (General)	Foster Youth Low Income	Yes	School wide	Foster Youth Low Income	All Schools K-3 and 6-8		\$344,186.00	\$0.00	\$344,186.00				\$344,186.00	
1	1.3	Credentialed Reading Intervention Specialist	Low Income	Yes	School wide	Low Income	K-5		\$106,579.00	\$0.00	\$29,397.00			\$77,182.00	\$106,579.00	
1	1.4	Credentialed Math Intervention Specialist	Low Income	Yes	School wide	Low Income	1st-5th		\$105,217.00	\$0.00	\$54,727.00			\$50,490.00	\$105,217.00	
1	1.5	F/T Middle School Math support/Tutor	Low Income	Yes	School wide	Low Income	6th-8th6-8		\$47,086.00	\$0.00	\$47,086.00				\$47,086.00	
1	1.7	Professional Development for Teachers	All	No			All Schools		\$11,100.00	\$0.00				\$11,100.00	\$11,100.00	
2	2.1	Provide Counseling Services (General Education)	Foster Youth Low Income	Yes	School wide	Foster Youth Low Income			\$116,776.00	\$0.00	\$116,776.00				\$116,776.00	
2	2.2	Student Engagement	Low Income	Yes	School wide	Low Income			\$83,816.00	\$0.00	\$83,816.00				\$83,816.00	
2	2.3	Attendance Recovery	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income			\$45,848.00	\$0.00	\$45,848.00				\$45,848.00	

# 2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
5698564	459946	8.071%	0.000%	8.071%	\$721,836.00	0.000%	12.667 %	<b>Total:</b>	\$721,836.00
								<b>LEA-wide Total:</b>	\$0.00
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$721,836.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Classroom Support (General)	Yes	Schoolwide	Foster Youth Low Income	All Schools K-3 and 6-8	\$344,186.00	
1	1.3	Credentialed Reading Intervention Specialist	Yes	Schoolwide	Low Income		\$29,397.00	
1	1.4	Credentialed Math Intervention Specialist	Yes	Schoolwide	Low Income	1st-5th	\$54,727.00	
1	1.5	F/T Middle School Math support/Tutor	Yes	Schoolwide	Low Income	6th-8th	\$47,086.00	
2	2.1	Provide Counseling Services (General Education)	Yes	Schoolwide	Foster Youth Low Income		\$116,776.00	
2	2.2	Student Engagement	Yes	Schoolwide	Low Income		\$83,816.00	
2	2.3	Attendance Recovery	Yes	Schoolwide	English Learners Foster Youth Low Income		\$45,848.00	



# 2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$887,789.00	\$1,014,128.27

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	iReady Math and Reading Diagnostic Assessment K-6.	No	\$19,189.00	\$19,189.00
1	1.2	Classroom Support (General)	Yes	\$404,064.00	\$535,006.00
1	1.3	Credentialed Reading Intervention Specialist	Yes	\$100,688.00	\$100,880.00
1	1.4	Credentialed Math Intervention Specialist	Yes	\$100,421.00	\$99,613.00
1	1.5	F/T Middle School Math support/Tutor	Yes	\$59,799.00	\$59,799.00
1	1.6	Teacher Training	No	0	0
1	1.7	Professional Development for Teachers	No	\$11,160.00	\$11,864.27
2	2.1	Provide Counseling Services (General Education)	Yes	\$113,635.00	\$113,377.00
2	2.2	Student Engagement	Yes	\$44,292.00	\$40,475.00
2	2.3	Attendance Recovery	Yes	\$34,541.00	\$33,925.00

# 2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$443,559.00	\$733,717.00	\$865,569.00	(\$131,852.00)	165.430%	195.110%	29.680%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Classroom Support (General)	Yes	\$404,064.00	\$535,006.00	91.10%	120.61%
1	1.3	Credentialed Reading Intervention Specialist	Yes	\$17,289.00	\$23,698.00	3.90%	5.34%
1	1.4	Credentialed Math Intervention Specialist	Yes	\$60,097.00	\$59,289.00	13.55%	13.36%
1	1.5	F/T Middle School Math support/Tutor	Yes	\$59,799.00	\$59,799.00	13.48%	13.48%
2	2.1	Provide Counseling Services (General Education)	Yes	\$113,635.00	\$113,377.00	25.62%	25.56%
2	2.2	Student Engagement	Yes	\$44,292.00	\$40,475.00	9.99%	9.12%
2	2.3	Attendance Recovery	Yes	\$34,541.00	\$33,925.00	7.79%	7.64%

# 2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$5,259,621.00	\$443,559.00	0%	8.433%	\$865,569.00	195.110%	211.567%	\$0.00	0.000%

# Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

## Introduction and Instructions

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

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

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

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

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

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

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

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

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

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

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

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

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

# Plan Summary

## ***Purpose***

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

## **Requirements and Instructions**

### **General Information**

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

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

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

### **Reflections: Annual Performance**

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

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

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

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

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

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
  - If the LEA has unexpended LREBG funds the LEA must provide the following:
    - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
    - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
      - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
      - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
        - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
    - Actions may be grouped together for purposes of these explanations.
    - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
  - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

### **Reflections: Technical Assistance**

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

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

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

**Comprehensive Support and Improvement**

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

**Schools Identified**

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

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

**Support for Identified Schools**

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

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

**Monitoring and Evaluating Effectiveness**

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

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

**Engaging Educational Partners**

***Purpose***

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

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

**Requirements**

***Requirements***

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

- Teachers,



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

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

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

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

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

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

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

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

- For school districts, see [Education Code Section 52062](#);
  - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

## Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

### Educational Partners

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

### Process for Engagement

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

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

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

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

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

## Goals and Actions

### *Purpose*

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

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

### *Requirements and Instructions*

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

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

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

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

**Requirement to Address the LCFF State Priorities**

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

Respond to the following prompts, as applicable:

**Focus Goal(s)**

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

**Broad Goal**

Description

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

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

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

#### Type of Goal

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

#### State Priorities addressed by this goal.

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

#### An explanation of why the LEA has developed this goal.

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

### **Maintenance of Progress Goal**

#### Description

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

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

#### Type of Goal

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

#### State Priorities addressed by this goal.

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

#### An explanation of why the LEA has developed this goal.

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

### **Measuring and Reporting Results:**

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
  - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
  - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
  - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
  - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none"><li>• Enter the metric number.</li></ul>
Metric



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

## Baseline

- Enter the baseline when completing the LCAP for 2024–25.
  - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
  - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
  - Indicate the school year to which the baseline data applies.
  - The baseline data must remain unchanged throughout the three-year LCAP.
    - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
    - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

## Year 1 Outcome

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

## Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

### Target for Year 3 Outcome

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

### Current Difference from Baseline

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

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

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

### Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

## Actions:

Complete the table as follows. Add additional rows as necessary.

### Action #

- Enter the action number.

### Title

- Provide a short title for the action. This title will also appear in the action tables.

### Description

- Provide a brief description of the action.
  - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
  - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
  - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

### Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

### Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
  - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

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

## Required Actions

### For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
  - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
  - Professional development for teachers.
  - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

### For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

### For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
  - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
  - These required actions will be effective for the three-year LCAP cycle.

### For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
  - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
  - Identify the action as an LREBG action;
  - Include an explanation of how research supports the selected action;
  - Identify the metric(s) being used to monitor the impact of the action; and
  - Identify the amount of LREBG funds being used to support the action.

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

### ***Purpose***

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

### **Statutory Requirements**

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

**LEA-wide and Schoolwide Actions**

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

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

**For School Districts Only**

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

***Requirements and Instructions***

Complete the tables as follows:



- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

#### Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

#### Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

#### LCFF Carryover — Percentage

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

#### LCFF Carryover — Dollar

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

#### Total Percentage to Increase or Improve Services for the Coming School Year

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

#### **Required Descriptions:**

#### **LEA-wide and Schoolwide Actions**

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

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

#### **Identified Need(s)**

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.



An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis**

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

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

**Metric(s) to Monitor Effectiveness**

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

**Note for COEs and Charter Schools:** In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

**Limited Actions**

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

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

**Identified Need(s)**

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s)**

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

## **Metric(s) to Monitor Effectiveness**

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## **Additional Concentration Grant Funding**

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

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

Provide the following descriptions, as applicable to the LEA:

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

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

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

## Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

## ***Total Planned Expenditures Table***

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.  
  
See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

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

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

## ***Contributing Actions Table***

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

## ***Annual Update Table***

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

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

## ***Contributing Actions Annual Update Table***

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

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

## ***LCFF Carryover Table***

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

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

***Calculations in the Action Tables***

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

**Contributing Actions Table**

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

**Contributing Actions Annual Update Table**

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**



- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
  - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
  - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

## **LCFF Carryover Table**

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

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

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

- **13. LCFF Carryover — Percentage (12 divided by 9)**

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

California Department of Education  
November 2024

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

Wednesday, May 28, 2025

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

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

**Roll Call:**

**Public Forum:** *Members of the public who wish to comment during the Board meeting will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board of Directors may limit the total time for public comment to a reasonable time.*

**Plaudits:**

**Action Items**

1. Approve Agenda

**Consent Agenda**

2. Approve May 1, 2025 Minutes - *See attached*

**Reports**

3. Director's FYI Report – Holly Pettitt
4. Board and Committee Reports
  - a. Nomination & Recruitment
  - b. Finance - *No meeting (Budget vs. Actuals attached)*

**Discussion Items**

5. Discuss 2025-26 DRAFT Local Control Accountability Plan
6. Discuss Proposed NCSA & Raven Springs Adopted Budget and Multi-Year Projections - *See attached*
7. Discuss letter received from NCBOE - *See attached*

**Action Items**

8. Approve B-4 Parent and Student Treatment Monitoring Report Summary - *See attached*
9. Approve 2025-26 Psychologist & MH Salary Schedule - *See attached*
10. Approve 2025-26 Certificated Salary Schedule (Change in Stipends) - *See attached*
11. Approve Expanded Learning Opportunities Program (ELOP) Plan - *See attached*
12. Approve Application for Title I Program Funding (Title I, II, IV & SRSA/REAP Funding) - *See attached*
13. Review & Accept 2023-24 Taxes (NCSA & Raven Springs) - *See attached*
14. Approve Policies:
  - a. 608 Accounting Policies & Procedures - *See attached*
  - b. 610 Purchasing Policies & Procurement Procedures - *See attached*
15. Approve NCSOS Treasury Loan of \$500,000 (in-lieu property tax correction)

**Discussion Items**

16. Discussion: Understanding and Supporting Diverse Student Populations - Mental Health - *See attached*

**Closed Session**

17. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: one case.

**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  
Regular Meeting Minutes**

Thursday, May 1, 2025

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

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

**Roll Call:** LeeAnne Haglund, Lauren Hesterman, Meshawn Simmons, Jon Lefeber, Abby Oas, Andrew Todd and Qayyuma Didomenico (arrived 5:04), Elissa Spencer (arrived 5:07) Jaylee McGregor (arrive 5:10)

**Guests:** Holly Pettitt, Melissa Brokenshire, Toni Holman, Cindy Jurado, Angie Defeder, Jeff Hinline, Russel Davidson, Bear Thomas, Joey King

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

**Plaudits:** As listed in director's reeport in addition to Nancy N. and special shout out to Val for all her wonderful ideas and changes with state testing

**Action Items**

1. Approve Agenda  
Lauren Hesterman motioned to approve the agenda with the change of moving action item 11 to be 3rd item on the agenda 2nd: Meshawn Simmons  
Unanimous assent

**Consent Agenda**

2. Approve March 27, 2025 Minutes - *See attached*  
Moved: Jon Lefeber 2nd: Andrew Todd  
Unanimous assent

**Action Item**

3. Approve Architectural Proposals for Building 2 and 4 from Russell Davidson Architectural Firm  
Meshawn Simmons moved to approve Architectural Proposals for Building 2 and 4 from Russell Davidson Architectural Firm up to the amount of \$100,000 for the schematic existing conditions  
2nd: Qayyuma Didomenico  
Unanimous assent

**Reports**

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

**Discussion Items**

5. Discuss 2025-26 Adopted Budget - *handout*
6. Discuss Independent Study and Attendance for Next Year - *See attached*
7. Board Members Needed for 8th Grade Presentations Monday, June 2nd 8:45-12:45
8. Discuss Moving Board Meeting from May 29th to May 28th due to Showcase
9. Discuss Restructuring of School Administration

**Action Items**

10. Approve Contract with Piziali to Build Accessible Pathway at Building 3  
Moved: Elissa Spencer motioned to approve contract with Piziali to Build Accessible Pathway at Building 3 with amended schedule and progress payments included 2nd: Qayyuma Didomenico

11. Approve 2025-26 Certificated Salary Schedule
12. Approve 2025-26 Classified Administrative Salary Schedule
13. Approve 2025-26 Certificated Administrative Salary Schedule
14. Approve 2025-26 Classified Classroom Hourly Salary Schedule
15. Approve 2025-26 Classified Administrative Hourly Salary Schedule  
 Moved: Meshawn Simmons moved to approve Items 11 through 15, the 2025-26 Certified Salary Schedule, 2025-26 Classified Administrative Salary Schedule, 2025-26 Certificated Administrative Salary Schedule, 2025-26 Classified Classroom Hourly Salary Schedule and 2025-26 Classified Administrative Hourly Salary Schedule 2nd: Jaylee McGregor  
 Unanimous assent
16. Approve Renewal of NCSA Lease with RavenSprings LLC  
 Moved: Lauren 2nd: Jon  
 Unanimous assent
17. Approve Application for SB740 Grant for Lease Reimbursement  
 Moved: Meshawn 2nd: Jaylee  
 Unanimous assent
18. Approve Policies
  - a. 315 Special Education Policy
  - b. 502 NCSA Employee Handbook
  - c. 617 Workplace Violence Prevention Plan
  - d. UCP Complaint Policy (Revised Compliance Coordinator)
 Moved: Qayyuma Didomenico moved to approve Policy 315 Special Education Policy, 502 NCSA Employee Handbook, 617 Workplace Violence Prevention Plan, and UCP Compliance Policy.  
 2nd: Lauren Hesterman  
 Unanimous assent

**Adjournment 7:02 p.m.**

Submitted by: Abby Oas, Board Secretary

5/1/25

Approved by the NCSA Charter Council

---

LeeAnne Haglund, Board Chair

Date

---

Abby Oas, Board Secretary

Date

## Charter School Renewal Cover Sheet

**Instructions:** Authorizing local educational agencies (LEAs) should complete and submit this cover sheet upon its renewal of a charter school.

### Section 1. Charter School Information

*Complete this section as it pertains to the charter school.*

1. Charter School Name: NEVADA CITY SCHOOL OF THE ARTS

2. Charter School Number: 0869

3. County-District-School Code: 29-10298-0114330

4. Administrator Name: MS. HOLLY PETTITT

5. Administrator Email: DIRECTOR@NCSOTA.ORG

6. Administrator Phone: (530) 273-7736 EXT. 201

### Section 2. Authorizing Local Educational Agency Information

*Complete this section as it pertains to the charter school's authorizing LEA.*

1. LEA Name: NEVADA COUNTY OFFICE OF EDUCATION 2. County: NEVADA

3. Superintendent Name: SCOTT W. LAY

4. Superintendent Email: SLAY@NEVCO.ORG

5. Superintendent Phone: (530) 478-6400 EXT. 2006

6. Date LEA Approved Renewal: 5/14/25

7. Approved Charter Term: 7/1/25 to 6/30/32

### Section 3. Renewal Information

*Select the option that best pertains to the renewal of the charter school:*

- ☐ 1. The charter school was previously operating outside the geographical boundaries of the charter authorizer; charter school submitted a request for renewal of the charter petition to the school district in which the charter school is located in order to continue operating, pursuant to California *Education Code (EC)* sections 47605(a)(5)(A), 47607 and 47605.1.

Previous Authorizing LEA Name:

County:

- ☐ 2. A resource center is currently operating outside of the boundaries of the authorizing LEA under a currently-approved charter school that is operating within the boundaries of the authorizing school district. The charter school under which the resource center is currently operating submitted a petition to physically locate and operate within the boundaries of the school district in which the resource center is currently located (i.e., transferring charter school), as defined by *EC* sections 47605.1(c)(5)(A) and 47612.7(b).

Previous School District Name:  County:

- ☐ 3. The charter school was renewed on appeal by the county office of education in which the charter school is located, as defined by *EC* Section 47605(j)(1).

Denying School District Name:

- ☐ 4. The charter school was operating under the California State Board of Education (SBE) and was renewed by the governing board of the school district or county office of education in which the charter school is located, as defined by *EC* Section 47605.9(c).
- ☐ 5. The charter school was operating under the SBE and was renewed by the SBE, and a local school district or county office of education was assigned as the chartering authority, as defined by *EC* Section 47605.9(c).
- ☒ 6. The charter school was renewed by its previous authorizing LEA; the charter school did not experience a change in authorizing LEAs.

## Section 4. Performance Level

*Indicate the renewal criterion that pertains to the charter school.*

The authorizing LEA has determined, based on the renewal criteria laid out under *EC* sections 47607(c)(2), 47607(c)(7), 47607.2(a), or 47607.2(b) that the charter school falls under the following performance level:

- ☒ **High Performing**
- ☐ **Middle Performing**
- ☐ **Low Performing**
- ☐ **Dashboard Alternative School Status (DASS) School**

## Section 5. Certifications

By signing below, I hereby certify to the best of my knowledge and belief that the information is correct and true. The authorizing LEA's governing board has reviewed and approved the charter renewal petition pursuant to relevant *EC* sections and *California Code of Regulations*, Title 5 sections in their entirety.



MAY 14, 2025

1. Authorizing LEA Superintendent Signature

2. Date



# Nevada City School of the Arts

## Budget vs. Actuals: 2024-25 - 2nd Interim Budget - FY25 P&L Classes

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State				
8011 Charter Schools General Purpose Entitlement - State Aid	2,181,664.00	2,468,366.00	-286,702.00	88.38 %
8011-09 LCFF - Prior Year	-891.00		-891.00	
<b>Total 8011 Charter Schools General Purpose Entitlement - State Aid</b>	<b>2,180,773.00</b>	<b>2,468,366.00</b>	<b>-287,593.00</b>	<b>88.35 %</b>
8012 Education Protection Account Entitlement	675,297.00	895,407.00	-220,110.00	75.42 %
8096 Charter Schools in Lieu of Property Taxes	989,498.00	1,983,835.00	-994,337.00	49.88 %
<b>Total 8000 Revenue - State</b>	<b>3,845,568.00</b>	<b>5,347,608.00</b>	<b>-1,502,040.00</b>	<b>71.91 %</b>
8100 Federal Revenue				
8181 Special Education - Entitlement	-14,662.00	73,977.00	-88,639.00	-19.82 %
8181-09 Special Education Federal PY		-19,638.00	19,638.00	
8182 Special Education Reimbursement		100,000.00	-100,000.00	
8220 Child Nutrition - Federal	260,539.53	364,046.28	-103,506.75	71.57 %
8290 Every Student Succeeds Act (ESSA)	145,250.00	138,666.00	6,584.00	104.75 %
8296 Other Federal Revenue		3,000.00	-3,000.00	
<b>Total 8100 Federal Revenue</b>	<b>391,127.53</b>	<b>660,051.28</b>	<b>-268,923.75</b>	<b>59.26 %</b>
8300 Other State Revenues				
8380 Special Ed	264,196.00	322,792.00	-58,596.00	81.85 %
8382 Special Education - Prior Year (State)	2,838.00	44,448.00	-41,610.00	6.38 %
8520 Child Nutrition - State	270,045.20	274,124.83	-4,079.63	98.51 %
8545 School Facilities Apportionments	383,969.04	586,584.54	-202,615.50	65.46 %
8550 Mandated Cost Reimbursements	8,674.00	8,674.00	0.00	100.00 %
8560 State Lottery Revenue	46,998.82	124,247.76	-77,248.94	37.83 %
8560-09 PY State Lottery Revenue	1,279.54	1,279.54	0.00	100.00 %
<b>Total 8560 State Lottery Revenue</b>	<b>48,278.36</b>	<b>125,527.30</b>	<b>-77,248.94</b>	<b>38.46 %</b>
8590 All Other State Revenue	352,468.56	451,840.54	-99,371.98	78.01 %
<b>Total 8300 Other State Revenues</b>	<b>1,330,469.16</b>	<b>1,813,991.21</b>	<b>-483,522.05</b>	<b>73.34 %</b>
8600 Other Local Revenue				
8634 Food Service Sales	152,665.35	271,656.17	-118,990.82	56.20 %
8634-04 Bitney Prep	9,600.00		9,600.00	
<b>Total 8634 Food Service Sales</b>	<b>162,265.35</b>	<b>271,656.17</b>	<b>-109,390.82</b>	<b>59.73 %</b>
8650 Leases and Rentals	0.00		0.00	
8650-11 Cell Tower Lease	-2,278.13		-2,278.13	
8650-KC Kitchen/Cafeteria Lease	600.00		600.00	
<b>Total 8650 Leases and Rentals</b>	<b>-1,678.13</b>		<b>-1,678.13</b>	
8660 Interest	7,734.55	5,000.00	2,734.55	154.69 %
8676 After School Program Revenue	145,507.77	195,000.00	-49,492.23	74.62 %
8693 Field Trips	2,125.53		2,125.53	
8693-35 TK Field Studies	720.66	270.00	450.66	266.91 %
8693-36 Kindergarten Field Studies	1,431.61	1,309.50	122.11	109.32 %
8693-37 1st Grade Field Studies	1,963.02	1,691.25	271.77	116.07 %
8693-38 2nd Grade Field Studies	405.26	592.50	-187.24	68.40 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8693-39 3rd Grade Field Studies	3,415.90	1,602.75	1,813.15	213.13 %
8693-40 4th Grade Field Studies	10,307.12	10,453.00	-145.88	98.60 %
8693-41 5th Grade Field Studies	5,000.98	1,108.50	3,892.48	451.15 %
8693-42 6th Grade Field Studies	4,095.68	1,717.50	2,378.18	238.47 %
8693-06 6th Grade Scholarships	-57.50		-57.50	
<b>Total 8693-42 6th Grade Field Studies</b>	<b>4,038.18</b>	<b>1,717.50</b>	<b>2,320.68</b>	<b>235.12 %</b>
8693-43 7th Grade Field Studies	9,970.37	15,309.00	-5,338.63	65.13 %
8693-44 8th Grade Field Studies	9,804.85	17,460.00	-7,655.15	56.16 %
8693-08 8th Grade Scholarships	-225.00		-225.00	
<b>Total 8693-44 8th Grade Field Studies</b>	<b>9,579.85</b>	<b>17,460.00</b>	<b>-7,880.15</b>	<b>54.87 %</b>
<b>Total 8693 Field Trips</b>	<b>48,958.48</b>	<b>51,514.00</b>	<b>-2,555.52</b>	<b>95.04 %</b>
8699 All Other Local Revenue	119,160.42	3,500.00	115,660.42	3,404.58 %
8703 Artistic Showcase Revenue	-25.00		-25.00	
8705 Instrument Rentals	350.00	200.00	150.00	175.00 %
8709 Middle School Dances	1,133.14		1,133.14	
8710 LLC Payment for Services	153,240.10	183,888.07	-30,647.97	83.33 %
8802 Donations - Grants	2,500.00		2,500.00	
8803 Fundraising		130,000.00	-130,000.00	
8804 Fundraising - AGC				
8804-24 AGC 2023-24	334.00		334.00	
8804-25 AGC 2024-25	235,491.14	140,000.00	95,491.14	168.21 %
<b>Total 8804 Fundraising - AGC</b>	<b>235,825.14</b>	<b>140,000.00</b>	<b>95,825.14</b>	<b>168.45 %</b>
8806 Credit Card Rebates	1,595.02	1,800.00	-204.98	88.61 %
8811 Fundraising Activities				
8811-02 Small Misc Fundraisers	3,430.31	2,000.00	1,430.31	171.52 %
8811-03 Read a Thon	18,291.20	17,000.00	1,291.20	107.60 %
<b>Total 8811 Fundraising Activities</b>	<b>21,721.51</b>	<b>19,000.00</b>	<b>2,721.51</b>	<b>114.32 %</b>
8812 Free Money	1,026.97	2,000.00	-973.03	51.35 %
8813 Jogathon	759.00	20,000.00	-19,241.00	3.80 %
8814 Afterschool Sports Revenue	1,000.00		1,000.00	
8814-BB Boys Basketball	235.92	1,388.00	-1,152.08	17.00 %
8814-BV Boys Volleyball	20.00	200.00	-180.00	10.00 %
8814-CC Cross Country	700.75	541.61	159.14	129.38 %
8814-GB Girls Basketball	951.84	1,176.00	-224.16	80.94 %
8814-GV Girls Volleyball	379.60	400.00	-20.40	94.90 %
8814-MB Mountain Bike Club	953.61	1,294.39	-340.78	73.67 %
8814-TF Track & Field	297.71	1,280.00	-982.29	23.26 %
<b>Total 8814 Afterschool Sports Revenue</b>	<b>4,539.43</b>	<b>6,280.00</b>	<b>-1,740.57</b>	<b>72.28 %</b>
8816 Farm to School Funds	1,530.84		1,530.84	
<b>Total 8600 Other Local Revenue</b>	<b>906,144.59</b>	<b>1,029,838.24</b>	<b>-123,693.65</b>	<b>87.99 %</b>
Uncategorized Revenue		100,000.00	-100,000.00	
<b>Total Income</b>	<b>\$6,473,309.28</b>	<b>\$8,951,488.73</b>	<b>\$ -2,478,179.45</b>	<b>72.32 %</b>
<b>GROSS PROFIT</b>	<b>\$6,473,309.28</b>	<b>\$8,951,488.73</b>	<b>\$ -2,478,179.45</b>	<b>72.32 %</b>
Expenses				
1000 Certificated Salaries				
1100 Teachers Salaries	1,504,652.63	1,700,432.00	-195,779.37	88.49 %
1101 Teacher - Stipends	27,069.81	28,515.00	-1,445.19	94.93 %
1102 Reading Specialist	68,135.60	75,303.00	-7,167.40	90.48 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
1103 Teacher - Substitute Pay	57,259.34	38,080.00	19,179.34	150.37 %
1105 Math Intervention Specialist	68,947.78	35,793.00	33,154.78	192.63 %
1106 Teacher Trainings	4,627.22	4,554.00	73.22	101.61 %
<b>Total 1100 Teachers Salaries</b>	<b>1,730,692.38</b>	<b>1,882,677.00</b>	<b>-151,984.62</b>	<b>91.93 %</b>
1300 Certificated Admin Salaries	223,819.18	257,085.00	-33,265.82	87.06 %
1930 Certificated General Education Counselor	84,506.85	93,291.00	-8,784.15	90.58 %
<b>Total 1000 Certificated Salaries</b>	<b>2,039,018.41</b>	<b>2,233,053.00</b>	<b>-194,034.59</b>	<b>91.31 %</b>
2000 Classified Salaries				
2100 Classified - Instructional Aide	367,660.62	591,535.00	-223,874.38	62.15 %
2103 Classified - Paraprofessional	213,393.41	159,109.00	54,284.41	134.12 %
2200 Classified - Art/Movement/Music	112,198.37	122,012.00	-9,813.63	91.96 %
2201 Classified - Custodian	133,008.69	123,856.00	9,152.69	107.39 %
2203 Classified - Electives	67,524.04	79,374.00	-11,849.96	85.07 %
2300 Classified - Admin Salaries	92,612.70	105,843.00	-13,230.30	87.50 %
2400 Classified - Clerical & Office	436,222.55	470,963.00	-34,740.45	92.62 %
2401 Classified - Development	54,721.38	62,539.00	-7,817.62	87.50 %
2600 Classified Stipends	15,350.00	13,550.00	1,800.00	113.28 %
2900 Classified - Other Salaries	11,290.38	4,125.00	7,165.38	273.71 %
2905 Classified - Afterschool Care	199,527.28	223,869.00	-24,341.72	89.13 %
2928 Classified - Food Services	241,312.38	267,690.00	-26,377.62	90.15 %
2930 Classified - Facilities Wages	118,521.67	137,308.00	-18,786.33	86.32 %
2931 Classified - Construction Management	2,825.00		2,825.00	
2932 Classified - Forest Management	275.00		275.00	
2935 Classified - Substitutes	3,831.44	1,050.00	2,781.44	364.90 %
2935-01 Classified - Elective Substitutes	1,500.00		1,500.00	
2935-02 Aide Substitutes	627.39	9,900.00	-9,272.61	6.34 %
2935-03 Paraprofessional Substitutes		6,930.00	-6,930.00	
2935-04 Classified - Aftercare Substitutes	113.73	1,980.00	-1,866.27	5.74 %
2935-05 Office Substitutes		2,640.00	-2,640.00	
2935-06 Facilities Substitutes		4,520.00	-4,520.00	
<b>Total 2935 Classified - Substitutes</b>	<b>6,072.56</b>	<b>27,020.00</b>	<b>-20,947.44</b>	<b>22.47 %</b>
<b>Total 2000 Classified Salaries</b>	<b>2,072,516.03</b>	<b>2,388,793.00</b>	<b>-316,276.97</b>	<b>86.76 %</b>
3000 Employee Benefits				
3100 ER - STRS	384,495.31	421,604.95	-37,109.64	91.20 %
3300 ER - OASDI	124,436.42	148,105.14	-23,668.72	84.02 %
3301 ER - Medicare	54,056.29	60,319.04	-6,262.75	89.62 %
3400 ER - Health & Welfare Benefits	412,254.32	531,379.15	-119,124.83	77.58 %
3402 ER Benefits - Health and Welfare (Class'd)	-327.34		-327.34	
3500 ER - SUI	9,111.78	2,337.65	6,774.13	389.78 %
3600 EE Benefits - Workers Comp	76,914.86	51,590.48	25,324.38	149.09 %
3700 EE Benefits - 403b Retirement	31,149.38	33,375.44	-2,226.06	93.33 %
<b>Total 3000 Employee Benefits</b>	<b>1,092,091.02</b>	<b>1,248,711.85</b>	<b>-156,620.83</b>	<b>87.46 %</b>
4000 Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials		500.00	-500.00	
4101 Math Curriculum	1,011.59	1,500.00	-488.41	67.44 %
4102 LA Curriculum	4,345.40	5,000.00	-654.60	86.91 %
4103 Science Curriculum	245.64	1,000.00	-754.36	24.56 %
4104 Social Studies Curriculum	1,126.02	1,000.00	126.02	112.60 %
<b>Total 4100 Approved Textbooks &amp; Core Curricula Materials</b>	<b>6,728.65</b>	<b>9,000.00</b>	<b>-2,271.35</b>	<b>74.76 %</b>

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4300 Materials & Supplies	365.00	1,000.00	-635.00	36.50 %
4315 Custodial Supplies	18,494.43	18,000.00	494.43	102.75 %
4325 Science Supplies	108.29		108.29	
4325-25 Science Supplies - Middle School	267.13	500.00	-232.87	53.43 %
<b>Total 4325 Science Supplies</b>	<b>375.42</b>	<b>500.00</b>	<b>-124.58</b>	<b>75.08 %</b>
4326 Art & Music Supplies				
4326-09 Main Lesson Music Supplies	2,914.36	3,500.00	-585.64	83.27 %
4326-20 Main Lesson Art Supplies	7,364.60	12,000.00	-4,635.40	61.37 %
4326-24 Electives Supplies	2,603.93	3,500.00	-896.07	74.40 %
4326-30 Industrial Arts Program	811.21	1,500.00	-688.79	54.08 %
<b>Total 4326 Art &amp; Music Supplies</b>	<b>13,694.10</b>	<b>20,500.00</b>	<b>-6,805.90</b>	<b>66.80 %</b>
4330 Office Supplies	13,138.20	15,500.00	-2,361.80	84.76 %
4335 Movement Supplies	2,819.90	2,000.00	819.90	141.00 %
4340 Professional Development Supplies	318.43	1,000.00	-681.57	31.84 %
4345 Director's Incentives	296.48	1,500.00	-1,203.52	19.77 %
4346 Teacher Supplies	2,904.42	500.00	2,404.42	580.88 %
4346-01 1st Grade Supplies - Sarah Patton	192.54	250.00	-57.46	77.02 %
4346-02 2nd Grade Supplies - Hannah	249.65	271.61	-21.96	91.91 %
4346-03 3rd Grade Supplies - Khara	562.69	562.69	0.00	100.00 %
4346-04 4th Grade Supplies - Kelly	33.51	250.00	-216.49	13.40 %
4346-05 5th Grade Supplies - Dani Y	173.93	250.00	-76.07	69.57 %
4346-06 6th Grade Supplies - Devin	78.24	300.00	-221.76	26.08 %
4346-07 7th Grade Supplies - Audra	235.97	300.00	-64.03	78.66 %
4346-08 8th Grade Supplies - Emily/Camille	292.25	300.00	-7.75	97.42 %
4346-10 Kindergarten Supplies - Carmen	357.59	500.00	-142.41	71.52 %
4346-11 1st Grade Supplies - Danielle	222.23	250.00	-27.77	88.89 %
4346-12 2nd Grade Supplies - Megan	386.25	500.00	-113.75	77.25 %
4346-13 3rd Grade Supplies - Caari	250.00	250.00	0.00	100.00 %
4346-14 4th Grade Supplies - Lori	33.51	250.00	-216.49	13.40 %
4346-16 6th Grade Supplies - Erin A	256.81	300.00	-43.19	85.60 %
4346-17 7th Grade Supplies - Ron	304.48	300.00	4.48	101.49 %
4346-18 8th Grade Supplies - Cheri	291.71	300.00	-8.29	97.24 %
4346-19 TK Supplies - Jessica	501.30	501.30	0.00	100.00 %
4346-20 Kindergarten Supplies - Shawna	166.37	250.00	-83.63	66.55 %
4346-21 Reading Specialist Supplies - Katie	250.00	250.00	0.00	100.00 %
4346-22 Special Ed Supplies	1,068.91		1,068.91	
4346-26 SPED Supplies - Lauren	263.81	263.81	0.00	100.00 %
4346-27 SPED Supplies - Irene	250.00	250.00	0.00	100.00 %
4346-28 SPED Supplies - Erika		250.00	-250.00	
4346-29 SPED Supplies - Ania	245.03	250.00	-4.97	98.01 %
4346-30 SPED Supplies - Scott	12.38	250.00	-237.62	4.95 %
4346-31 SPED Supplies - Michelle K	266.24	266.24	0.00	100.00 %
4346-36 SPED Supplies - Leslie		250.00	-250.00	
<b>Total 4346-22 Special Ed Supplies</b>	<b>2,106.37</b>	<b>1,780.05</b>	<b>326.32</b>	<b>118.33 %</b>
4346-23 RavenWolf AFS Program	15,375.05	7,500.00	7,875.05	205.00 %
4346-24 5th Grade Supplies - Carrie C-H	214.38	250.00	-35.62	85.75 %
4346-25 Math Specialist Supplies - Nancy	238.04	250.00	-11.96	95.22 %
4346-32 TK Supplies - Shannon	467.37	500.00	-32.63	93.47 %
4346-35 Summer School Supplies		500.00	-500.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 4346 Teacher Supplies</b>	<b>26,144.66</b>	<b>17,415.65</b>	<b>8,729.01</b>	<b>150.12 %</b>
4351 Yearbook		200.00	-200.00	
4352 Maintenance Supplies	19,368.80	20,868.42	-1,499.62	92.81 %
4353 Safety & Emergency Supplies	7,113.52	1,500.00	5,613.52	474.23 %
4356 AGC Supplies	5,734.56	5,734.56	0.00	100.00 %
4357 Fundraising Supplies		1,500.00	-1,500.00	
4357-01 Read a Thon supplies	541.62		541.62	
<b>Total 4357 Fundraising Supplies</b>	<b>541.62</b>	<b>1,500.00</b>	<b>-958.38</b>	<b>36.11 %</b>
4359 Jogathon Supplies		350.00	-350.00	
4359-01 Jogathon Restricted Funds Purchases		500.00	-500.00	
<b>Total 4359 Jogathon Supplies</b>		<b>850.00</b>	<b>-850.00</b>	
4360 Afterschool Sports	620.61	1,500.00	-879.39	41.37 %
4361 3/4/5 Performances				
4361-01 Middle School Dances	943.42	943.42	0.00	100.00 %
<b>Total 4361 3/4/5 Performances</b>	<b>943.42</b>	<b>943.42</b>	<b>0.00</b>	<b>100.00 %</b>
4362 Artistic Showcase		1,000.00	-1,000.00	
4363 Student Leadership & House Challenges	680.89	1,000.00	-319.11	68.09 %
4363-01 Attendance Incentive Program	175.00	1,000.00	-825.00	17.50 %
4364 Playground	4,234.63	2,693.78	1,540.85	157.20 %
4367 Theater Plays - Classroom	223.54		223.54	
4368 Positive Discipline Supplies	757.16	500.00	257.16	151.43 %
4369 Kocim Pakan Project Supplies	1,644.67	100.00	1,544.67	1,644.67 %
<b>Total 4300 Materials &amp; Supplies</b>	<b>117,685.04</b>	<b>116,805.83</b>	<b>879.21</b>	<b>100.75 %</b>
4400 Noncapitalized Equipment				
4410 Classroom Furniture, Equipment & Supplies	10,264.20	10,264.20	0.00	100.00 %
4420 Computers (individual items less than \$5k)	44,985.27	47,595.49	-2,610.22	94.52 %
4430 Non Classroom Related Furniture, Equipment & Supplies	2,111.45	2,081.96	29.49	101.42 %
<b>Total 4400 Noncapitalized Equipment</b>	<b>57,360.92</b>	<b>59,941.65</b>	<b>-2,580.73</b>	<b>95.69 %</b>
4700 Child Nutrition Program	389,556.08	307,370.20	82,185.88	126.74 %
4710 All Other Food	7,158.46	5,150.00	2,008.46	139.00 %
4710-FC Forest Charter Food Purchases	0.00		0.00	
<b>Total 4710 All Other Food</b>	<b>7,158.46</b>	<b>5,150.00</b>	<b>2,008.46</b>	<b>139.00 %</b>
4720 Cafeteria Supplies	65,011.29	188,629.80	-123,618.51	34.47 %
<b>Total 4700 Child Nutrition Program</b>	<b>461,725.83</b>	<b>501,150.00</b>	<b>-39,424.17</b>	<b>92.13 %</b>
<b>Total 4000 Books &amp; Supplies</b>	<b>643,500.44</b>	<b>686,897.48</b>	<b>-43,397.04</b>	<b>93.68 %</b>
5000 Services & Other Operating Expenses				
5100 Subagreements for Services	1,119,092.78	1,115,394.00	3,698.78	100.33 %
5200 Travel & Conferences	0.00		0.00	
5210 Conference Fees	43,786.65	67,088.00	-23,301.35	65.27 %
5215 Travel - Mileage, Parking, Tolls	2,036.34	1,332.09	704.25	152.87 %
5220 Travel and Lodging	16,231.63	12,052.38	4,179.25	134.68 %
5225 Travel - Meals & Entertainment	1,516.83	1,397.68	119.15	108.52 %
<b>Total 5200 Travel &amp; Conferences</b>	<b>63,571.45</b>	<b>81,870.15</b>	<b>-18,298.70</b>	<b>77.65 %</b>
5300 Dues & Memberships	4,542.00	8,147.00	-3,605.00	55.75 %
5305 Dues & Membership - Professional	499.00		499.00	
5310 Subscriptions	61,226.15	62,285.13	-1,058.98	98.30 %
<b>Total 5300 Dues &amp; Memberships</b>	<b>66,267.15</b>	<b>70,432.13</b>	<b>-4,164.98</b>	<b>94.09 %</b>
5400 General Liability Insurance	77,635.60	89,711.75	-12,076.15	86.54 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5500 Operations & Housekeeping				
5510 Utilities - Gas and Electric				
5510-03 Bldg #3	5,802.45	8,732.00	-2,929.55	66.45 %
5510-08 Bldg #8	49,301.43	43,800.00	5,501.43	112.56 %
5510-09 Bldg #9	83,371.69	107,160.00	-23,788.31	77.80 %
<b>Total 5510 Utilities - Gas and Electric</b>	<b>138,475.57</b>	<b>159,692.00</b>	<b>-21,216.43</b>	<b>86.71 %</b>
5515 Janitorial, Gardening Services & Supplies	1,081.77	1,500.00	-418.23	72.12 %
5520 Security	3,022.22	3,050.00	-27.78	99.09 %
5525 Utilities - Waste	21,129.26	22,200.00	-1,070.74	95.18 %
<b>Total 5500 Operations &amp; Housekeeping</b>	<b>163,708.82</b>	<b>186,442.00</b>	<b>-22,733.18</b>	<b>87.81 %</b>
5600 Rentals, Leases, & Repairs				
5605 Equipment Leases	35,321.67	35,014.20	307.47	100.88 %
5610 Rent	658,625.00	718,500.00	-59,875.00	91.67 %
5615 Building	57,707.84	43,307.00	14,400.84	133.25 %
5617 Repairs and Maintenance	22,710.01	12,000.00	10,710.01	189.25 %
5617-24 Music Electives Services	640.00	2,000.00	-1,360.00	32.00 %
<b>Total 5617 Repairs and Maintenance</b>	<b>23,350.01</b>	<b>14,000.00</b>	<b>9,350.01</b>	<b>166.79 %</b>
5618 Auto	3,583.24	4,187.00	-603.76	85.58 %
5618-01 Gas	1,353.19	1,500.00	-146.81	90.21 %
<b>Total 5618 Auto</b>	<b>4,936.43</b>	<b>5,687.00</b>	<b>-750.57</b>	<b>86.80 %</b>
5631 Other Rentals, Leases and Repairs 1	20,702.60	26,359.00	-5,656.40	78.54 %
<b>Total 5600 Rentals, Leases, &amp; Repairs</b>	<b>800,643.55</b>	<b>842,867.20</b>	<b>-42,223.65</b>	<b>94.99 %</b>
5800 Services & Other Operating Expenses - Other	2,272.63	1,986.00	286.63	114.43 %
5801 Kocim Pakan Project Services	114.17		114.17	
5803 Accounting Fees	15,108.25	19,415.50	-4,307.25	77.82 %
5805 Administrative Fees	5,043.83		5,043.83	
5806 Assemblies		2,800.00	-2,800.00	
5809 Banking Fees	1,635.60	3,200.00	-1,564.40	51.11 %
5810 Merchant Service Fees	831.02	5,000.00	-4,168.98	16.62 %
5812 Business Services		2,160.00	-2,160.00	
5815 Consultants - Instructional	8,560.00	6,450.00	2,110.00	132.71 %
5820 Consultants - Non Instructional		4,000.00	-4,000.00	
5824 District Oversight Fees	50,538.00	50,538.00	0.00	100.00 %
5826 Director's Contingency		1,000.00	-1,000.00	
5829 Enrichment Programs	1,380.00	1,380.00	0.00	100.00 %
5830 Field Trips Expenses	3,012.02		3,012.02	
5830-35 TK Field Studies	638.00	360.00	278.00	177.22 %
5830-36 Kindergarten Field Studies	1,410.00	1,746.00	-336.00	80.76 %
5830-37 1st Grade Field Studies	1,564.38	2,255.00	-690.62	69.37 %
5830-38 2nd Grade Field Studies	560.14	790.00	-229.86	70.90 %
5830-39 3rd Grade Field Studies	3,421.28	2,137.00	1,284.28	160.10 %
5830-40 4th Grade Field Studies	12,663.00	13,937.33	-1,274.33	90.86 %
5830-41 5th Grade Field Studies	6,583.54	1,478.00	5,105.54	445.44 %
5830-42 6th Grade Field Studies	2,884.00	2,290.00	594.00	125.94 %
5830-43 7th Grade Field Studies	7,862.66	20,412.00	-12,549.34	38.52 %
5830-44 8th Grade Field Studies	22,214.90	23,280.00	-1,065.10	95.42 %
<b>Total 5830 Field Trips Expenses</b>	<b>62,813.92</b>	<b>68,685.33</b>	<b>-5,871.41</b>	<b>91.45 %</b>
5833 Fines and Penalties		500.00	-500.00	
5836 Fingerprinting	1,753.25	2,500.00	-746.75	70.13 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5839 Fundraising Expenses		200.00	-200.00	
5839-70 AGC Services	646.00	646.00	0.00	100.00 %
5839-71 AMOT Services		300.00	-300.00	
<b>Total 5839 Fundraising Expenses</b>	<b>646.00</b>	<b>1,146.00</b>	<b>-500.00</b>	<b>56.37 %</b>
5841 Party Expenses	410.00	500.00	-90.00	82.00 %
5845 Legal Fees	35,734.83	10,000.00	25,734.83	357.35 %
5848 Permits & Other Fees	913.68	913.68	0.00	100.00 %
5851 Marketing & Student Recruiting	972.57	200.00	772.57	486.29 %
5854 Erate Services	3,400.00	3,400.00	0.00	100.00 %
5857 Payroll Fees	27,525.53	28,073.89	-548.36	98.05 %
5860 Printing & Reproduction	1,759.68	1,550.00	209.68	113.53 %
5874 Afterschool Sports Services	3,146.75	3,015.00	131.75	104.37 %
5874-74 Uniforms	513.12		513.12	
<b>Total 5874 Afterschool Sports Services</b>	<b>3,659.87</b>	<b>3,015.00</b>	<b>644.87</b>	<b>121.39 %</b>
5875 Staff Recruiting	12.16	150.00	-137.84	8.11 %
5877 Student Activities				
5877-55 8th Grade Graduation	4,850.00	3,900.00	950.00	124.36 %
5877-56 Middle School Dances	200.00	200.00	0.00	100.00 %
5877-87 Artistic Showcase services	5,615.00	4,080.00	1,535.00	137.62 %
5877-88 Yearbook services		900.00	-900.00	
5877-90 Theater Plays - Classroom	21,337.00	26,500.00	-5,163.00	80.52 %
<b>Total 5877 Student Activities</b>	<b>32,002.00</b>	<b>35,580.00</b>	<b>-3,578.00</b>	<b>89.94 %</b>
5881 Student Information System	11,490.57	11,500.00	-9.43	99.92 %
5887 Technology Services		1,500.00	-1,500.00	
<b>Total 5800 Services &amp; Other Operating Expenses - Other</b>	<b>268,577.56</b>	<b>267,143.40</b>	<b>1,434.16</b>	<b>100.54 %</b>
5900 Communications				
5910 Communications - Internet / Website Fees	2,292.14	5,920.00	-3,627.86	38.72 %
5915 Postage and Delivery	1,520.64	3,000.00	-1,479.36	50.69 %
<b>Total 5900 Communications</b>	<b>3,812.78</b>	<b>8,920.00</b>	<b>-5,107.22</b>	<b>42.74 %</b>
<b>Total 5000 Services &amp; Other Operating Expenses</b>	<b>2,563,309.69</b>	<b>2,662,780.63</b>	<b>-99,470.94</b>	<b>96.26 %</b>
7000 Other Outflows				
7438 Long term debt - Interest Land				
7438-02 Short-Term Notes Payable	12,014.65		12,014.65	
<b>Total 7438 Long term debt - Interest Land</b>	<b>12,014.65</b>		<b>12,014.65</b>	
<b>Total 7000 Other Outflows</b>	<b>12,014.65</b>		<b>12,014.65</b>	
<b>Total Expenses</b>	<b>\$8,422,450.24</b>	<b>\$9,220,235.96</b>	<b>\$ -797,785.72</b>	<b>91.35 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -1,949,140.96</b>	<b>\$ -268,747.23</b>	<b>\$ -1,680,393.73</b>	<b>725.27 %</b>
<b>NET INCOME</b>	<b>\$ -1,949,140.96</b>	<b>\$ -268,747.23</b>	<b>\$ -1,680,393.73</b>	<b>725.27 %</b>

# Raven Springs LLC

## Budget vs. Actuals: 2nd Interim Budget 2024-25 - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8650 Leases & Rentals	2,615.00	2,500.00	115.00	104.60 %
8650-01 Building 1	23,866.00	25,872.00	-2,006.00	92.25 %
8650-04 Building 9 - Suite 224	1,050.00	450.00	600.00	233.33 %
8650-05 Building 5	29,425.00	34,650.00	-5,225.00	84.92 %
8650-06 Building 6	45,830.88	45,830.88	0.00	100.00 %
8650-10 Building 10		1,500.00	-1,500.00	
8650-11 Cell Tower Lease	43,975.58	45,168.00	-1,192.42	97.36 %
8650-12 Building 12	9,600.00	9,600.00	0.00	100.00 %
8650-13 Bldg 13 Lease - Cottage		0.00	0.00	
8650-9A Building 9 - Suite A	11,550.00		11,550.00	
8650-9B Building 9 - Suite B		9,000.00	-9,000.00	
8650-9C Curious Forge Lease	34,249.83	34,249.83	0.00	100.00 %
8650-9S Cosmic Shark Lease	4,449.60	4,320.00	129.60	103.00 %
8650-9T Building 9 - Storage	6,136.92	4,860.00	1,276.92	126.27 %
8650-9W Building 9 - Suite 225	878.08	2,274.00	-1,395.92	38.61 %
8650-9Y Building 9 - Suite 214	2,500.00	1,900.00	600.00	131.58 %
8650-AS ArtSpace	7,000.00		7,000.00	
8650-GM Building 9 - Gym	2,350.00	1,000.00	1,350.00	235.00 %
8650-JPA JPA Office Rental		12,600.00	-12,600.00	
8650-NC NCSOTA Lease	718,500.00	718,500.00	0.00	100.00 %
8650-PL Parking Lot		0.00	0.00	
<b>Total 8650 Leases &amp; Rentals</b>	<b>943,976.89</b>	<b>954,274.71</b>	<b>-10,297.82</b>	<b>98.92 %</b>
8660 Interest	3,698.97		3,698.97	
8900 Other Revenues/Income	612.75		612.75	
<b>Total Income</b>	<b>\$948,288.61</b>	<b>\$954,274.71</b>	<b>\$ -5,986.10</b>	<b>99.37 %</b>
<b>GROSS PROFIT</b>	<b>\$948,288.61</b>	<b>\$954,274.71</b>	<b>\$ -5,986.10</b>	<b>99.37 %</b>
Expenses				
4000 Business Supplies & Materials				
4300 Supplies & Materials				
4330 Office Supplies		100.00	-100.00	
4352 Maintenance Supplies	1,691.57	11,000.00	-9,308.43	15.38 %
4352-01 Water Treatment Supplies	6,670.92	6,300.00	370.92	105.89 %
<b>Total 4352 Maintenance Supplies</b>	<b>8,362.49</b>	<b>17,300.00</b>	<b>-8,937.51</b>	<b>48.34 %</b>
<b>Total 4300 Supplies &amp; Materials</b>	<b>8,362.49</b>	<b>17,400.00</b>	<b>-9,037.51</b>	<b>48.06 %</b>
<b>Total 4000 Business Supplies &amp; Materials</b>	<b>8,362.49</b>	<b>17,400.00</b>	<b>-9,037.51</b>	<b>48.06 %</b>
5000 Services & Other Operating Expenses				
5400 Insurance	94,822.90	126,439.00	-31,616.10	74.99 %
5500 Operations & Housekeeping				
5510 Utilities - Gas & Electric				
5510-04 Bldg #4	5,962.32	7,200.00	-1,237.68	82.81 %
5510-07 Bldg #7	7,529.33	8,300.00	-770.67	90.71 %



# Raven Springs LLC

## Budget vs. Actuals: 2nd Interim Budget 2024-25 - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5510-09 Bldg #9	71,401.30	73,830.00	-2,428.70	96.71 %
5510-10 Bldg #10	544.78	600.00	-55.22	90.80 %
5510-11 Bldg #11	8,999.13	11,400.00	-2,400.87	78.94 %
5510-14 Bldg #14	7,087.74	7,200.00	-112.26	98.44 %
<b>Total 5510 Utilities - Gas &amp; Electric</b>	<b>101,524.60</b>	<b>108,530.00</b>	<b>-7,005.40</b>	<b>93.55 %</b>
5515 Landscaping	44,170.00	48,384.00	-4,214.00	91.29 %
5520 Security - Gray Electric	10,198.92	10,200.00	-1.08	99.99 %
5530 Utilities - Water	24,441.48	28,862.00	-4,420.52	84.68 %
<b>Total 5500 Operations &amp; Housekeeping</b>	<b>180,335.00</b>	<b>195,976.00</b>	<b>-15,641.00</b>	<b>92.02 %</b>
5600 Rentals, Leases & Repairs				
5615 Repairs & Maintenance - Building	29,335.74	41,538.00	-12,202.26	70.62 %
5618 Repairs & Maintenance - Auto		2,000.00	-2,000.00	
5618-01 Property Vehicles - Gas	5,544.48	8,000.00	-2,455.52	69.31 %
5631 Rental, Leases & Repairs	12,724.85	50,060.00	-37,335.15	25.42 %
<b>Total 5600 Rentals, Leases &amp; Repairs</b>	<b>47,605.07</b>	<b>101,598.00</b>	<b>-53,992.93</b>	<b>46.86 %</b>
5800 Other Services & Operating Expenses	183,888.12	183,888.00	0.12	100.00 %
5804 Property Taxes	25,428.76	25,429.00	-0.24	100.00 %
5809 Bank Charges & Fees	12,760.52	13,014.00	-253.48	98.05 %
5812 QuickBooks Payments Fees	803.59		803.59	
5848 Licenses & Other Fees	17,336.76	18,373.00	-1,036.24	94.36 %
<b>Total 5800 Other Services &amp; Operating Expenses</b>	<b>240,217.75</b>	<b>240,704.00</b>	<b>-486.25</b>	<b>99.80 %</b>
5910 Utilities - Phone/Internet	7,133.97	4,793.00	2,340.97	148.84 %
5910-01 Bldg #1	-1,500.00		-1,500.00	
5910-05 Bldg #5	-22.72		-22.72	
5910-07 Bldg #7	361.77		361.77	
5910-09 Bldg #9	-971.23		-971.23	
<b>Total 5910 Utilities - Phone/Internet</b>	<b>5,001.79</b>	<b>4,793.00</b>	<b>208.79</b>	<b>104.36 %</b>
<b>Total 5000 Services &amp; Other Operating Expenses</b>	<b>567,982.51</b>	<b>669,510.00</b>	<b>-101,527.49</b>	<b>84.84 %</b>
7299 Contribution to NCSA		100,000.00	-100,000.00	
7438 Debt Service				
7438-01 Interest for land	79,407.68	96,600.00	-17,192.32	82.20 %
7438-02 Interest for Construction Loan	21,490.93	31,680.00	-10,189.07	67.84 %
<b>Total 7438 Debt Service</b>	<b>100,898.61</b>	<b>128,280.00</b>	<b>-27,381.39</b>	<b>78.65 %</b>
<b>Total Expenses</b>	<b>\$677,243.61</b>	<b>\$915,190.00</b>	<b>\$ -237,946.39</b>	<b>74.00 %</b>
<b>NET OPERATING INCOME</b>	<b>\$271,045.00</b>	<b>\$39,084.71</b>	<b>\$231,960.29</b>	<b>693.48 %</b>
<b>NET INCOME</b>	<b>\$271,045.00</b>	<b>\$39,084.71</b>	<b>\$231,960.29</b>	<b>693.48 %</b>

CASH FLOW REPORT

CHARTER: Nevada City School of the Arts  
FISCAL YEAR: 2024/25  
REPORT PERIOD: 2024-25 Estimated Unaudited Actuals

Date actuals are posted through: 4/30/2025

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On- Behalf / Other Non- Cash	Total Activity	Current Budget
BEGINNING CASH BALANCE / BFB		671,282	1,191,860	820,808	487,933	464,683	82,010	472,942	387,208	238,875	247,193	574,795	141,239					671,282
RECEIPTS																		
Principal Apportionment	8011-8019	0	156,946	156,946	484,892	282,502	282,502	484,892	282,502	151,457	421,974	151,457	0	2,856,070	507,703	0	3,363,773	3,363,733
Property Taxes	8020-8099	0	0	0	0	0	373,529	0	0	310,568	305,401	7,785	196,863	1,194,146	789,689	0	1,983,835	1,983,835
Federal	8100-8299	0	0	0	0	0	38,557	86,300	107,641	37,314	37,140	39,033	44,454	390,439	269,612	0	660,051	660,051
State	8300-8599	0	34,153	33,418	130,491	60,697	353,605	93,751	144,000	94,672	259,211	226,911	59,063	1,489,973	324,019	0	1,813,991	1,813,991
Local	8600-8799	71,067	-49,398	158,411	182,032	58,729	33,978	48,456	71,514	61,664	233,569	68,805	68,368	1,007,195	27,014	3	1,034,212	1,029,838
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	100,000
All Other	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		71,067	141,701	348,775	797,415	401,928	1,082,171	713,399	605,657	655,674	1,257,296	493,991	368,747	6,937,822	2,018,037	3	8,955,863	8,951,449
DISBURSEMENTS																		
Cert Salaries	1000-1999	6,331	112,764	206,963	219,755	217,316	214,277	214,453	216,601	215,928	207,473	202,429	202,429	2,236,719	-3,665	0	2,233,054	2,233,054
Classified Salaries	2000-2999	49,965	118,075	207,831	205,419	204,238	197,107	203,169	212,172	223,247	218,496	212,621	212,621	2,264,959	123,833	0	2,388,792	2,388,792
Employee Benefits	3000-3999	22,849	70,777	107,398	109,971	106,272	107,852	115,316	115,550	115,926	110,758	102,155	111,442	1,196,266	52,445	0	1,248,711	1,248,711
Books/Supplies	4000-4999	70,855	65,606	64,469	75,084	53,904	40,544	55,329	49,748	62,838	40,048	51,337	51,337	681,100	5,797	0	686,897	686,897
Services	5000-5999	380,638	230,518	205,254	260,587	252,982	149,741	212,360	284,414	104,628	219,695	175,000	155,000	2,630,815	31,966	0	2,662,781	2,662,781
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	1,490	1,554	1,442	1,463	1,470	1,328	1,470	1,470	1,470	14,955	142	-15,097	0	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		530,638	597,741	793,711	872,306	836,265	710,961	802,090	879,956	723,895	797,940	745,012	734,299	9,024,814	210,518	-15,097	9,220,235	9,220,235
NET SURPLUS/(DEFICIT)		-459,570	-456,039	-444,936	-74,892	-434,337	371,210	-88,690	-274,299	-68,221	459,355	-251,021	-365,552	(2,086,992)	1,807,520	15,100	(264,372)	(268,786)
ASSET/LIABILITY TRANSACTIONS																		
Accounts Receivable	9200	10,430	4,078	-89	7,326	-361	5,029	1,068	548	-1,442	-9,052	6,813	0	24,348	-24,348	0	0	0
Accrued AR	9210	923,497	126,856	67,407	19,904	27,167	5,094	94,621	88,644	0	58,999	0	0	1,412,189	-1,412,189	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	76,516	2,599	4,705	4,787	4,747	4,756	4,669	4,828	4,945	1,545	0	-77,200	36,897	-36,897	0	0	0
Prepays (Health Benefits)	9330-01	-32,662	-1,014	857	-401	-2,553	2,758	-2,530	17,144	6,152	5,562	-17,672	-77,293	-101,653	101,653	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	39,417	-1,609	114,970	-80,467	20,932	59,340	-158,422	30,079	0	165,417	-165,417	0	0	0
Credit Card Payable	9620	6,476	6,016	13,041	-17,985	13,632	-4,560	-5,906	-11,389	3,089	-17,648	-7,852	-5,576	-28,663	28,663	0	0	0
Accrued AP	9501	-183	0	0	2,280	-2,280	0	0	0	0	0	0	0	52,873	52,689	-52,689	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	-149	211	211	-375	214	220	-366	200	153	115	-115	0	0	0
Payroll SDI Liability	9547	-11,621	2,329	4,236	-3,670	4,257	4,268	-8,303	4,632	4,756	-9,286	4,007	2,839	-1,555	1,555	0	0	0
STRS Retirement Liability	9555	-34,844	28,428	278	759	9,080	-176	806	1,039	104	-2,459	-2,367	4,611	5,259	-5,259	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	-80,145	0	0	-112,000	0	0	0	0	0	0	-192,146	192,146	0	0	0
Unearned/Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ASSETS (Adjustments to Reconcile)		980,775	(109,505)	112,688	52,268	52,289	20,348	3,582	126,592	77,164	(131,127)	13,209	(99,594)	1,098,688	(1,098,688)	0	0	0
LIABILITIES																		
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	7,511	0	0	0
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	0	0	0	0	0	-195,118	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
TOTAL LIABILITIES		(626)	194,492	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(195,744)	(626)	(7,511)	7,511	0	0	0
TOTAL INCREASE (DECREASE)		520,578	(371,052)	(332,874)	(23,250)	(382,674)	390,932	(85,734)	(148,333)	8,318	327,602	(433,556)	(465,771)	(995,815)	716,342	15,100		402,495
ENDING CASH BALANCE		1,191,860	820,808	487,933	464,683	82,010	472,942	387,208	238,875	247,193	574,795	141,239	(324,533)				406,909	

**NEVADA CITY SCHOOL OF THE ARTS**  
**2025-26 Adopted Budget**  
**Statements of Revenues, Expenditures and Changes in Fund Balance**

	2022-23 Audited Actuals	2023-24 Unaudited Actuals	2024-25 2nd Interim Budget	2025-26 Adopted Budget	Change From Prior Budget
Enrollment	442.0	472.0	476.8	490.0	13.20
Attendance %	90.18%	94.0%	95.0%	96.0%	1.0%
Average Daily Attendance (ADA)	455.12	443.68	452.96	470.40	17.44
Unduplicated Pupil Percentage (UPP)	48.82%	47.89%	46.08%	44.30%	-1.78%
<b>REVENUES</b>					
Total State Aid Revenue 8000-8099	\$4,070,086	\$ 5,081,387	\$5,347,608	\$ 5,697,950	\$350,342
Total Federal Revenue 8100-8299	\$1,045,497	\$ 1,349,308	\$660,051	\$ 589,809	\$ (70,242)
Total Other State Revenue 8300-8599	\$2,538,683	\$ 2,293,524	\$1,813,991	\$ 1,858,871	\$44,880
All Other Local Revenue 8600-8899	\$643,787	\$ 559,146	\$1,029,838	\$ 808,237	(\$221,602)
Other Revenues/Income 8900-8999	(\$1,818)	\$200,000	\$100,000	\$450,000	\$350,000
<b>TOTAL REVENUES</b>	<b>\$8,296,235</b>	<b>\$ 9,483,366</b>	<b>\$8,951,489</b>	<b>\$ 9,404,867</b>	<b>\$ 453,378</b>
<b>EXPENDITURES</b>					
Certificated salaries	\$2,125,714	\$2,274,786	\$2,233,054	\$2,603,030	\$369,975
Classified salaries and wages	\$1,816,089	\$2,113,663	\$2,388,792	\$2,221,021	(\$167,771)
Health benefits and statutory employer costs	\$1,277,704	\$1,234,285	\$1,248,711	\$1,284,333	\$35,622
Books and supplies	\$605,859	\$671,246	\$686,897	\$591,407	(\$95,491)
Services	\$2,342,835	\$2,611,117	\$2,612,243	\$2,451,405	(\$160,837)
County oversight fees	\$42,112	\$50,814	\$50,538	\$56,980	\$6,442
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$8,210,314</b>	<b>\$8,955,910</b>	<b>\$9,220,236</b>	<b>\$9,208,175</b>	<b>(\$12,060)</b>
Average total expenditures per ADA					
2018-19 Capital Outlay & Project Expenses	\$0	\$0	\$0	\$0	\$0
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b>\$85,921</b>	<b>\$ 527,456</b>	<b>(\$268,747)</b>	<b>\$196,692</b>	<b>\$465,439</b>
<b>DEPRECIATION EXPENSE</b>	\$14,926	\$14,926	\$14,926	\$14,926	\$0
Audit Adjustments	\$0	\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$70,995</b>	<b>\$512,530</b>	<b>(\$283,673)</b>	<b>\$181,766</b>	<b>\$465,439</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Required reserve - 5% of expenditures	\$410,516	\$410,090	\$461,012	\$460,409	(\$603)
Designated - Special Ed - 2% of expenditures	\$164,206	\$164,036	\$184,405	\$184,164	(\$241)
Designated - JPA contingency reserve	\$13,786	\$13,786	\$13,786	\$13,786	\$0
Designated - Supplemental PY Fund Balance Carryover	\$0	\$0	\$0	\$0	\$0
Designated - ELOP Program Fund Balance	\$188,159	\$56,796	\$56,796	\$56,796	\$0
Designated - ESSER III Fund Balance	\$35,952	\$0	\$0	\$0	\$0
Designated - Title II Professional Development	\$11,691	\$0	\$0	\$0	\$0
Designated - Restricted Lottery Fund Balance	\$48,167	\$61,686	\$61,686	\$61,686	\$0
Designated - Educator Effectiveness Fund Balance	\$63,411	\$0	\$0	\$0	\$0
Designated - Art & Music Grant Funding	\$0	\$0	\$0	\$0	\$0
Designated - Learning Recovery Grant	\$294,728	\$22,160	\$22,160	\$22,160	\$0
Designated - Child Nutrition Program	\$0	\$138,857	\$138,857	\$138,857	\$0
Designated - Supply Chain Assistance Grant	\$0	\$16,414	\$16,414	\$16,414	\$0
Designated - KIT Training Grant	\$4,011	\$2,332	\$2,332	\$2,332	\$0
Designated - KIT Infrastructure Grant	\$152,405	\$75,685	\$75,685	\$75,685	\$0
Designated - Classified Professional Development Grant	\$0	\$0	\$0	\$0	\$0
Designated - Jog-a-Thon reserved funding	\$26,204	\$26,204	\$0	\$0	\$0
Investment in Raven Springs LLC	\$3,442,286	\$3,442,286	\$3,442,286	\$3,442,286	\$0
<b>Undesignated/General Fund Balance</b>	<b>\$121,668</b>	<b>\$611,592</b>	<b>\$218,099</b>	<b>\$684,382</b>	<b>\$466,283</b>
<b>Ending Fund Balance</b>	<b>\$4,977,190</b>	<b>\$5,489,720</b>	<b>\$4,693,518</b>	<b>\$5,158,956</b>	<b>\$465,439</b>
<b>FUND BALANCE, BEGINNING OF YEAR</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
Audit Adjustment	\$0	\$0	\$0	\$0	\$0
Net change (from above)	\$70,995	\$512,530	(\$283,673)	\$181,766	\$465,439
<b>FUND BALANCE, END OF YEAR</b>	<b>\$4,977,190</b>	<b>\$5,489,720</b>	<b>\$4,693,518</b>	<b>\$5,158,956</b>	<b>\$465,439</b>

NEVADA CITY SCHOOL OF THE ARTS  
Multi Year Budget Projections- Four Years Ended June 30, 2029

2025-26 Adopted Budget

		Prior Budget		Current Year 1		Year 2		Year 3		Year 4	
		2024-25	Adopted	2025-26		2026-27		2027-28		2028-29	
<b>Enrollment</b>		<b>476.0</b>		<b>490.0</b>		<b>489.0</b>		<b>486.0</b>		<b>486.0</b>	
ADA	95.39%	455.12	96.00%	470.40	96%	469.44	96%	466.56	96%	466.56	
<b>Revenue</b>		<b>Rates</b>	<b>1.07%</b>	<b>COLA</b>	<b>2.30%</b>	<b>COLA</b>	<b>3.52%</b>	<b>COLA</b>	<b>3.63%</b>	<b>COLA</b>	<b>3.49%</b>
Local Control Funding Formula		\$ 11,912	\$2,357,458	\$ 12,113	\$2,546,702	\$ 12,527	\$2,633,556	\$ 13,002	\$2,732,809	\$ 13,458	\$2,828,830
	4-6	\$ 11,912	\$1,666,145	\$ 12,113	\$1,699,007	\$ 12,527	\$1,768,223	\$ 13,002	\$1,834,901	\$ 13,458	\$1,899,396
	7-8	\$ 11,912	\$1,236,018	\$ 12,113	\$1,334,380	\$ 12,527	\$1,356,725	\$ 13,002	\$1,371,837	\$ 13,458	\$1,419,989
TK Add On - LCFF			\$87,987		\$117,861		\$122,017		\$126,435		\$130,853
Total State Aid Revenue 8000-8099			<b>\$5,347,608</b>		<b>\$5,697,950</b>		<b>\$5,880,521</b>		<b>\$6,065,982</b>		<b>\$6,279,068</b>
Total Federal Revenue 8100-8299			660,051		589,809		589,809		589,809		589,809
Total Other State Revenue 8300-8599			1,813,991		1,858,871		1,699,911		1,703,656		1,706,976
All Other Local Revenue 8600-8899			1,029,838		808,237		665,142		661,134		667,290
Surplus from LLC			100,000		450,000	\$ -	300,000	\$ -	300,000	\$ -	300,000
<b>Total Revenue</b>			<b>8,951,489</b>		<b>9,404,867</b>		<b>9,135,383</b>		<b>9,320,581</b>		<b>9,543,142</b>
<b>Personnel Costs</b>											
Certificated Salaries	369,975	2,233,054		2,603,030		2,603,030		2,603,030		2,603,030	
Increases		-				-		-		-	
Decreases		-			0.0%	-	0.0%	-	0.0%	-	0.0%
<b>Total Certificated Salaries</b>		<b>2,233,054</b>		<b>2,603,030</b>		<b>2,603,030</b>		<b>2,603,030</b>		<b>2,603,030</b>	
Classified Salaries	(167,771)	2,388,792		2,221,021		2,221,021		2,143,122		2,207,422	
Increases		-			3.0%	65,242	3.0%	64,300	3.0%	66,200	
Decreases		-			0.0%	(143,141)	0.0%		0.0%		
<b>Total Classified Salaries</b>		<b>2,388,792</b>		<b>2,221,021</b>		<b>2,143,122</b>		<b>2,207,422</b>		<b>2,273,622</b>	
Benefits	27.02%	1,248,711	26.62%	1,284,333	26.44%	1,254,871	26.78%	1,288,214	27.18%	1,325,443	
<b>Total Personnel Costs</b>		<b>5,870,557</b>		<b>6,108,384</b>		<b>6,001,023</b>		<b>6,098,665</b>		<b>6,202,094</b>	
<b>Program Costs</b>											
Books and supplies		69%		66%		67%		67%		68%	
Special education JPA services		686,897		591,407		560,357		565,857		560,357	
Other services (facilities/admin/programs)		1,115,394		1,000,996	1.0%	1,011,006	1.0%	1,021,116	1.0%	1,031,327	
Raven Springs LLC Lease		778,349		731,909	2.0%	610,459	2.0%	572,211	2.0%	569,754	
NCSos oversight	1.0%	718,500	1.0%	718,500	1.0%	718,500	1.0%	718,500	1.0%	718,500	
		50,538		56,980		58,805		60,660		62,791	
<b>Total Program Costs</b>		<b>3,349,678</b>		<b>3,099,792</b>		<b>2,959,127</b>		<b>2,938,344</b>		<b>2,942,728</b>	
<b>Total Expenses</b>		<b>9,220,236</b>		<b>9,208,175</b>		<b>\$ 8,960,150</b>		<b>9,037,009</b>		<b>\$ 9,144,822</b>	
<b>Annual Operating Surplus (Deficit)</b>		<b>(268,747)</b>		<b>196,692</b>		<b>175,233</b>		<b>283,572</b>		<b>398,320</b>	
<b>Beginning Fund Balance</b>		<b>\$ 4,977,190</b>		<b>\$ 4,977,190</b>		<b>\$ 5,158,956</b>		<b>\$ 5,319,264</b>		<b>\$ 5,587,910</b>	
Depreciation		(14,926)		(14,926)		(14,926)		(14,926)		(14,926)	
Annual operating surplus (deficit) from above		(268,747)		196,692		175,233		283,572		398,320	
Audit Adjustments		0		0							
<b>Ending Fund Balance</b>		<b>\$ 4,693,518</b>		<b>5,158,956</b>		<b>\$ 5,319,264</b>		<b>\$ 5,587,910</b>		<b>\$ 5,971,304</b>	

**RAVEN SPRINGS, LLC**  
**2025-26 Adopted Budget**  
**Multi-Year Projection**

**RAVEN SPRINGS, LLC**  
**Multi Year Budget Projections- Three Years Ended June 30, 2028**

	Prior Budget	Current Year 1	Year 2	Year 3
	2024-25	2025-26	2026-27	2027-28
<b>Revenue</b>				
Leases & Rental Revenue	954,275	1,841,953	1,841,953	1,841,953
Interest & Other Local Revenue (prop tax & misc)	-	-	\$ -	\$ -
Local - Other (Construction Loan)	-	-	\$ -	\$ -
<b>Total Revenue</b>	<b>954,275</b>	<b>1,841,953</b>	<b>1,841,953</b>	<b>1,841,953</b>
<b>Program Costs</b>				
Supplies	17,400	17,400	2.0% 17,748	2.0% 18,103
Services	644,082	1,178,708	2.0% 1,162,282	2.0% 1,185,528
Property Taxes	25,429	25,429	0.0% 25,429	0.0% 25,429
Debt Service (Interest)	128,280	128,280	121,280	114,280
<b>Total Program Costs</b>	<b>815,191</b>	<b>1,349,817</b>	<b>1,326,739</b>	<b>1,343,339</b>
<b>Total Expenses</b>	<b>815,191</b>	<b>1,349,817</b>	<b>\$ 1,326,739</b>	<b>1,343,339</b>
<b>Xfer Surplus to NCSA</b>	<b>\$100,000</b>	<b>\$450,000</b>	<b>\$300,000</b>	<b>\$ 300,000</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>39,084</b>	<b>42,137</b>	<b>215,214</b>	<b>198,614</b>
Depreciation for Land & Building Values Other Sources	\$ 392,010	\$392,010	\$ 376,184	\$ 366,393
<b>FINAL Net Income/(Loss)</b>	<b>\$ (352,926)</b>	<b>(\$349,873)</b>	<b>(\$160,970)</b>	<b>(\$167,779)</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,566,625</b>	<b>\$ 2,566,625</b>	<b>\$ 2,216,751</b>	<b>\$ 2,055,781</b>
In-kind Contribution from NCSA	\$ -	\$ -	\$ -	\$ -
Adjustments (PY Fund Balance Corrections)				
<b>Annual operating surplus (deficit) from above</b>	<b>(352,926)</b>	<b>(349,873)</b>	<b>(160,970)</b>	<b>(167,779)</b>
<b>Debt Service Ratio</b>	<b>0.80</b>	<b>0.83</b>	<b>1.55</b>	<b>1.45</b>
<b>Ending Fund Balance</b>	<b>\$ 2,213,698</b>	<b>2,216,751</b>	<b>\$ 2,055,781</b>	<b>\$ 1,888,002</b>

**RAVEN SPRINGS, LLC**  
**2025-26 Adopted Budget**  
**Multi-Year Projection**

	2022-23 Audited Actuals	2023-24 Unaudited Actuals	2024-25 2nd interim Budget	2025-26 Adopted Budget	Change From Prior Budget
<b>REVENUES</b>					
All Other Local Revenue 8600-8899	859,319	950,612	954,275	1,841,953	887,678
Other Revenues/Income 8900-8999	<u>158</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>\$ 859,478</b>	<b>\$ 950,612</b>	<b>\$ 954,275</b>	<b>\$ 1,841,953</b>	<b>\$ 887,678</b>
<b>EXPENDITURES</b>					
Classified salaries and wages	0	0	0	0	0
Health benefits and statutory employer costs	0	0	0	0	0
Supplies	27,277	28,284	17,400	17,400	0
Services	442,379	601,360	644,082	1,178,708	534,626
Property Taxes/Debt Service	<u>148,594</u>	<u>109,729</u>	<u>153,709</u>	<u>153,709</u>	<u>0</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 618,250</b>	<b>\$ 739,372</b>	<b>\$ 815,191</b>	<b>\$ 1,349,817</b>	<b>\$ 534,626</b>
Xfter Surplus to NCSA	0	0	100,000	450,000	350,000
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b>\$ 241,228</b>	<b>\$ 211,240</b>	<b>\$ 39,084</b>	<b>\$ 42,137</b>	<b>\$ 3,053</b>
<b>DEPRECIATION EXPENSE</b>	\$370,222	\$392,806	\$385,148	\$385,148	0
<b>OTHER SOURCES - In Kind Contribution Revenue</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (128,994)</b>	<b>\$ (181,566)</b>	<b>\$ (346,064)</b>	<b>\$ (343,011)</b>	<b>\$ 3,053</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Required reserve - 5% of expenditures	31,864	36,969	40,760	67,491	26,731
Designated - Construction Projects 7% of Expenditures	0	51,756	57,063	94,487	37,424
Undesignated Fund Balance	<u>2,558,343</u>	<u>2,477,900</u>	<u>2,122,737</u>	<u>2,061,635</u>	<u>(61,102)</u>
<b>Ending Fund Balance</b>	<b><u>\$2,590,207</u></b>	<b><u>\$2,410,170</u></b>	<b><u>\$2,220,560</u></b>	<b><u>\$2,223,613</u></b>	<b><u>\$3,053</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</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)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Audit Adjustments	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net change (from above)	<b>\$ (128,994)</b>	<b>\$ (181,566)</b>	<b>\$ (346,064)</b>	<b>\$ (343,011)</b>	<b>\$ 3,053</b>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$2,748,190</u></b>	<b><u>\$2,566,624</u></b>	<b><u>\$2,220,560</u></b>	<b><u>\$2,223,613</u></b>	<b><u>\$3,053</u></b>



Toni Holman <secretary@ncsota.org>

---

## NCBOE Board Meeting of May 14, 2025 - Letter by Chris Enss presented by Judy Woods during public comment

1 message

---

**Samie White** <swhite@nevco.org>

Fri, May 16, 2025 at 11:06 AM

To: Holly Pettitt <director@ncsota.org>

Cc: Scott Lay <slay@nevco.org>, Toni Holman <secretary@ncsota.org>

Hi Holly,

FYI...On May 14, 2025, the Nevada County Board of Education held a regular board meeting. During public comment, the attached letter from Chris Enss, was presented by Judy Wood.

We're sure there was a miscommunication. NCSA wouldn't hold a closed session of the NCSA Board for DEI, as allowable closed session topics are very specific.

Let us know if you have any questions.

Samie White

Executive Assistant to the Superintendent | Board Secretary

Nevada County Superintendent of Schools

380 Crown Point Circle

Grass Valley, CA 95945

530.478.6400 ext. 2003



2025 May 14 Judy Woods presented Chris Enss letter to NCBOE.pdf

99K

# Chris Enss

Have Stories, Will Travel  
Best Selling Books • Old West Entertainment  
Western Documentaries • Screenplays



**To the Attention of the Nevada County Board of Education:**

**My name is Chris Enss and I'm a New York Times bestselling author who writes books about women of the American West. I've had the pleasure of penning more than fifty books on the subject. In addition to writing, I am a public speaker. I travel the country talking to students at schools, audiences at museums and attendees at conferences about the great accomplishments of those brave ladies who helped settle the frontier.**

**I'm also a white woman.**

**My skin color, or lack thereof, shouldn't have anything to do with my ability as an author or speaker, but since November 2024, I've been turned down for four jobs because I'm "not a person of color." The most recent incident occurred last month. I was contacted by a representative of the Nevada City School of the Arts who informed me, "We do a closed DEI session at the end of our monthly board meetings" and that "this year, we are inviting different people to come and talk with us about different local histories and experiences." The DEI comment gave me cause for concern, but I've written a great deal about Nevada County and felt I could contribute.**

**The school contact and I then spoke on the phone about the possible presentation and she again mentioned the importance of their DEI policy. I understood where she was going with the statement and informed her that I was a white woman but was perfectly qualified to speak about the 19<sup>th</sup> Amendment written in Nevada County. She thanked me for letting her know and then explained she would have to speak with the board and get back to me. On March 23, she sent an email letting me know they'd decided to go with someone else who was more suitable to their DEI policy.**

**I quickly emailed her back noting, "I'm not surprised. I knew you and the program you represent were racist when you made a point of noting DEI."**

**Author and archeologist Timothy Ives calls this brand of racial paranoia as "white settler colonial guilt." The rise in white guilt in recent years may superficially resemble karma or poetic justice to those with leftist sensibilities. But anyone concerned with the well-being of society should recognize that it is merely yet another mechanism by which human individuality is suppressed and group preconceptions are reinforced.**

**I have shared this letter with state congressional leaders and with members of the senate.**

**DEI programs unfairly discriminate against certain groups by prioritizing other groups based on identity. That's what happened to me and it isn't right.**

A stylized, handwritten signature in black ink, appearing to read 'Chris Enss'.



School Director's Monitoring Report  
**Executive Limitations Policy: B-4 Student and Parent Treatment**  
Board of Directors Meeting: **May 28, 2025**

**I report compliance with all parts of this policy with the exception of B.4 - (e) & (f)**

Unless indicated otherwise all information is accurate as of **May 26, 2025**  
I certify that the information contained in this report and attachments is true.

Signed , School Director

---

**B.4 - The School Director must not be unresponsive to the needs of parents and students.**

**Interpretation:**

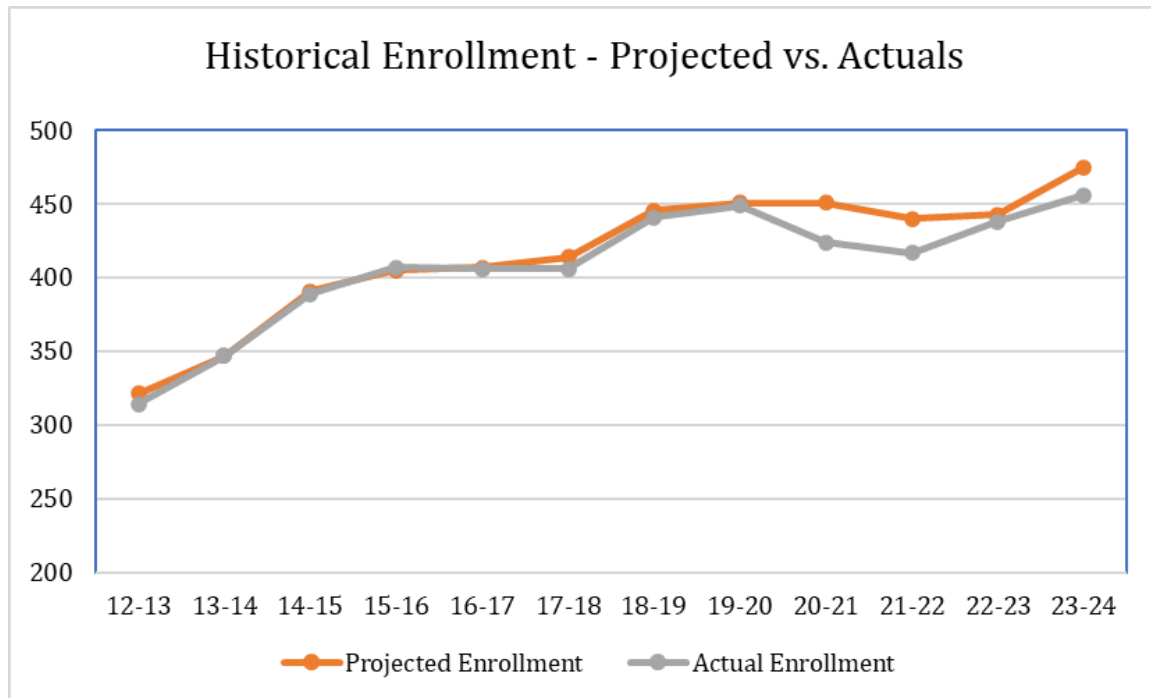
As a school, NCSA exists to meet students' educational needs and create an environment that nurtures students' academic and social growth. In the sub-policies below, the board specifies particular ways the school should meet student and parent needs. The overall result of all activities designed to meet student needs should be maintaining enrollment, and a growing percentage of those students and parents that express satisfaction with their school experience.

**Operational Definitions:**

- a) Student enrollment will stay consistent from year to year.
- b) Parent survey results will be at an overall 90% satisfaction rate or higher.(Q.20).
- c) Overall Parent survey results for providing equitable conditions for learning will be 90% or higher. (Q.18)
- d) Middle school student survey results will be at an Overall 75% satisfaction rate or higher
- e) Student Survey results indicate SD/AP 90% responsive to reports of bullying.
- f) Student Surveys from Students of Color and White students both indicate that NCSA creates a respectful environment for all students.

**Data:**

- a) **Student Enrollment** – see graph below for a year to year comparison. We had space for 490, but again TK did not fill up. We increased enrollment from a low of 438 in 22/23 to 475 this year. We are fully enrolled for next year (490) and do not anticipate any significant reductions in enrollment. We currently have waitlists in every grade.



b) **Parent and Student Satisfaction**

Number of Parent Responses:

21-22	22-23	23-24	24-25
177	136	198 + 218 CHKS	196 + CHKS

**Overall, how satisfied are you with your child's experience at NCSA?**

	21-22	22-23	23-24	24-25
Satisfied	96.6%	97%	96%	96%
Unsatisfied	3.8%	2%	3%	3%

**c) Equitable Conditions (Q.18)**

<b>24-25</b>	<b>SA/A</b>	<b>Strongly Agree</b>	<b>Agree</b>	<b>Disagree</b>	<b>Strongly Disagree</b>	<b>No Opinion</b>	<b>+/- from 23/24</b>
Adults at this school treat students with respect.	<b>97%</b>	48.47%	47.45%	2.04%	1.02%	1.02%	+1%
Classroom discipline at the school is consistent/fair.	<b>85%</b>	26.53%	48.98%	11.73%	3.57%	9.18%	-3%
Good teaching is important at this school.	<b>96%</b>	55.61%	40.82%	2.55%	0.51%	0.50%	0%
I feel respected at this school.	<b>96%</b>	55.61%	39.29%	3.57%	0.50%	1.02%	0%
I know how my child is doing in school before I get my child's report card.	<b>86%</b>	37.24%	46.94%	12.24%	2.04%	1.53%	+3%
My child has a close relationship with at least one adult at the school.	<b>92%</b>	49.90%	40.31%	6.63%	0%	3.57%	+4%
My child likes to go to school.	<b>88%</b>	40.82%	47.45%	8.16%	2.55%	1.02%	+1%
Teachers are accessible when I have a concern.	<b>99%</b>	59.69%	37.76%	0.51%	0.00%	2.04%	+4%
NCSA helps students learn to resolve conflicts.	<b>92%</b>	39.29%	47.45%	5.10%	1.53%	6.63%	0%
NCSA creates an environment that is equitable, inclusive and respectful of all cultures, genders, races and abilities.	<b>96%</b>	51.02%	43.37%	3.06%	0.51%	2.04%	-1%
This school values parent feedback.	<b>94%</b>	47.96%	45.92%	3.57%	0.51%	2.04%	+3%
<b>Average</b>	<b>93%</b>						<b>+2%</b>

\* Did not average in “no opinion”

**d) Student Engagement/Overall Satisfaction**

	<b>21-22 Mostly/Very Happy</b>	<b>22-23 Mostly/Very Happy</b>	<b>24-25 Mostly/Very Happy</b>
Overall I am happy that I attend NCSA	74%	76%	80%

I am glad we are seeing growth here - not as much as I would have liked, but at least it is increasing.

e) **Responsiveness to Bullying (Students)**

	21-22 Strongly/ Somewhat Agree	22-23 Strongly/ Somewhat Agree	23-24 Strongly/ Somewhat Agree	24-25 Strongly/ Somewhat Agree
Instances of bullying are handled well.	65%	64%	52%	51%
NCSA supports the social and emotional needs of its students (Conflict resolution, empathy, bullying, diversity, understanding, respect).	82%	77%	60%	73%

**FYI - Non-Compliant** - Students reported that bullying and the response to it is not going well. While it only decreased by 1%, it's still too low. I am not sure how effective our Wellness Committee has been in supporting students with reporting bullying and the overall handling of bullying. We need to continue to focus on this next year. One idea the team has is to empower several 8th graders to be Peer Mediators who students can report bullying directly to. This will be one of the goals next year to help improve in this area as it is consistently the lowest score every year.

f) **Respectful Environment**

All Students 23-24	True	False	+/-
I've seen biased vandalism or graffiti at school.	26.42%	73.58%	-12%
I've heard a student use a slur, racist name or other derogatory put-down about another student(s)	66.04%	33.96%	+19%
I've heard a student tease or ridicule another student(s).	84.91%	15.09%	+9%
I've heard a teacher or other adult in the school make unkind remarks about a particular group of students.	34.81%	65.19%	-1%

All Students 23-24	True	False	+/-
I've seen biased vandalism or graffiti at school.	33.56%	66.44%	+7%
I've heard a student use a slur, racist name or other derogatory put-down about another student(s)	76.39%	23.61%	+10%
I've heard a student tease or ridicule another student(s).	87.50%	12.50%	+2.6%
I've heard a teacher or other adult in the school make unkind remarks about a particular group of students.	42.66%	57.34%	+7.8%

**Non-Compliant** - name calling, slurs and teasing have increased by quite a lot. More so in 6th grade than any other. Next year we will have core classes every Friday led by Gabriel for our 6th Grade, Scott will do 7th and Gabriel will also do 8th grade. Obviously 6th grade needs more support with name calling, slurs, racism - more than any other grade we have worked with. Jai and Ms. Q. will do their anti-racist presentations in 8th and 6th next year and I am asking Scott to focus on bullying in 7th grade. I am also shocked by the nearly 43% of students who say they have heard an adult make unkind remarks about students. I will dig into this more - asking both Scott and Gabriel to discuss in their core classes.

<b>My school respects all races and cultures.</b>	<b>21-22 Strongly/ Somewhat Agree</b>	<b>22-23 Strongly/ Somewhat Agree</b>	<b>23-24 Strongly/ Somewhat Agree</b>	<b>24-25 Strongly/ Somewhat Agree</b>
All Students	92%	91%	90%	90%
Students of Color	90%	90%	82%	83%

**B4.1 The School Director must not provide inadequate information about what parents and students may or may not expect from NCSA.**

**Interpretation:**

It is essential that there are methods of clear communication from the school in order for parents and the school to work together to provide an excellent education for students

**Operational Definition:**

- a) The school will have a monthly newsletter emailed to all parents listing activities and information regarding the school.
- b) All main lesson teachers will send a Monthly Note to families that describes the material to be studied for the week, field trip information, homework news and any other pertinent information parents may need to know.
- c) All teachers will receive a responsiveness score of 90% or higher on the parent survey.
- d) The School Director will email and send a letter and call each week updating parents about general school items or issues of importance.
- e) The school will hold new parent meetings once a month from January – April to inform prospective parents NCSA's general program
- f) NCSA will update the enrollment policy each year to ensure overall compliance with Ed Code and charter law.
- g) NCSA will ensure parents are given all appropriate and mandatory information regarding the school's expectations and rules at the beginning of each year.
- h) All policies and CGC meetings and Agendas are listed on the school's website.

**Data:**

- a) The Canvas is sent once a month now.
- b) There were comments on the survey about teachers not being as communicative as before. Parents still ask for weekly communication.
- c) **How often do you communicate with your child's teacher(s), whether in person, by phone, or by email, or in some other way?**

Answer Choices	21/22	22/23	23/24	24/25
Daily	5%	7%	7.54%	6.12%
Weekly	23%	32%	25.63%	34.18%
Monthly	37%	36%	37.69%	36.22%
Seldom	29%	23%	28.14%	22.96%
Never	1%	1%	1.01%	0.51%

**Please indicate your satisfaction with the classroom teacher's responsiveness to your concerns.**

Answer Choices	21-22	22-23	23-24	24-25
Excellent	66%	63%	69.35%	62.24%
Good	23%	22%	20.10%	25.51%
Adequate	7%	10%	7.04%	8.16%
Poor	.5	0%	0.00%	0.00%
N/A	2%	5%	3.52%	4.08%

- d) 95% Responsiveness score for teachers. Down 1% from 23-24.
- e) We no longer do the Sunday call and continue to have a high satisfaction rate for the Director's Note - 97%.
- f) We updated our Enrollment Policy in January 2025.
- g) Every year we send a Beginning of the Year (BOY) packet to all families listing our expectations of students, health information and a whole host of other information required of schools.
- h) Policies can be found at <http://www.ncsota.org/ncsa-policies>. Dates of upcoming CGC meetings, and minutes from past meetings can be found at <http://www.ncsota.org/parent-resources/governance-and-policies>.

**B4.2 The School Director must not operate without a system for soliciting and considering parents’ and students’ opinions, complaints and suggestions.**

**Interpretation:**

A parent and student comment system is an integral part of monitoring parent satisfaction as well as having regular meetings with parents to receive input about issues at the school. Schools morph over time and it’s important to keep up with current needs and issues. Continuous improvement over time is dependent on our ability to listen to and act on parent input.

**Operational Definitions:**

- a) Parents and students will be surveyed each year and the data compared.
- b) The School Director should receive a 90% or better rating of “Excellent-Adequate” on the parent survey.
- c) The school will have a system in which parents and students can offer requests, suggestions or other comments. Receipt of comments is evidence that the system is effective.
- d) The SD/AP will meet monthly with interested parents at the Parent Advisory Group meetings.

**Data:**

- a) All information is based on data collected from the 24-25 Parent General Satisfaction survey, the 4th-8th Grade Student survey and the student and parent CHKS survey (California Healthy Kids).
- b) **School Director/Assistant Principal Rating**

	22-23 Strongly Agree/Agree	23-24 Strongly Agree/Agree	24-25 Strongly Agree/Agree
Understanding the needs and concerns of parents	96%	94%	93%
Communicating clearly and effectively	97%	98%	95%
Keeping parents informed of necessary information	97%	97%	97%
Availability to meet	99%	97%	96%
Working with children	90%	95%	95%
Providing a safe school environment	88%**	94%	91%



Responding promptly to concerns	90%	95%	95%
Promoting the mission and vision of NCSA	97%	96%	96%

- c) We also receive suggestions in the suggestion boxes at both the UC and LC. For the actual number of suggestions received, see the “Total” row in the table below.

Comments/Suggestions since August 2021:

<b>Comment Type</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>24-25</b>
Positive Comments	1	1	2	0
Negative Comments	0	0	0	3
General Suggestions	3	14	12	10
<b>Total</b>	<b>4</b>	<b>15</b>	<b>14</b>	<b>13</b>

- d) Regular PAG Meetings were held and concerns addressed. 9/20,10/25,12/13, 1/17, 2/21, 3/21, 5/16 (No evening meetings - no one attended them last year)

Topics included:

- Field Trips
- Cultural Burning
- Clubs
- Survey Review
- Discipline/Behavior
- Forming a PTA - Welcoming Committee
- Changing Rooms
- Parents appreciate the New ALEKS math program
- Spanish Classes
- LCAP Goals
- Title 1
- HyperLink Consistency in note
- Fall Festival
- Planting to reduce pests
- Teacher/Staff Appreciation

### **B4.3 The School Director must not allow unsafe or unsecure facilities.**

#### **Interpretation:**

Students and parents should expect to be safe while on our campus and while using our facilities.

#### **Operational Definitions:**

- a) The school will pass all FIT and fire inspections.
- b) The school should have a comprehensive safety plan that is updated every year.
- c) The school shall perform Fire, Evacuation and Shelter in Place drills each year.
- d) All staff should be trained each year in August on emergency procedures.
- e) No students or parents will incur serious injury as a result of any negligence on the part of the school.
- f) 90% Score or higher on the Emotional Safety questions.

#### **Data:**

- a) Fire inspection was completed on 5/20/24. We passed with no violations noted in any building. The Five-year fire sprinkler inspection was completed in December of 2024. Testing found that two buildings needed to have sprinkler samples sent to a UL lab for testing. Jorgensen Company removed the required number of sprinklers for testing and shipped them to the lab. Jorgensen Company replaced the sprinklers with new ones. All the sample sprinkler heads passed, and no further action was required.
- b) Our Safety Plan was updated and approved at our March 27, 2025 meeting.
- c) All Fire Drills and Shelter in Place Drills have been completed in accordance with Ed code. A list of these can be viewed in the office. We need to add one more earthquake drill a year.
- d) All staff were re-trained in lock down emergencies, child abuse reporting, suicide prevention and sexual harassment. In addition, we added two more trainings regarding Bullying and Student Harassment. We also added an evacuation plan for fire to our Safety Plan and held a drill with teachers. We are added extra student training on sexual harassment, bullying and drug abuse.
- e) None
- f) Survey results - Q.21- 90% feel their children are emotionally safe.

**NEVADA CITY SCHOOL OF THE ARTS**  
**Psychologist & Mental Health Counselor Salary Schedule**  
Effective July 1, 2025

Step	Psych I/Counselor	Psych II/Counselor
1	\$77,379	
2	\$79,700	
3	\$82,091	
4		\$85,375
5		\$87,936
6		\$90,574
7		\$93,291
8		\$96,090
9		\$98,973
10		\$101,942
11		\$105,000
12		\$108,150
13		\$111,395
14		\$114,737
15		\$118,179

Notes:

Initial placement on the salary schedule will be determined by the School Director.

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

Salaries below 1.0 FTE will be prorated.

*Presented to the CGC for approval on 06/17/2021*

*4/26/22 - Increased to 186 days*

*6/16/22 - COLA Increase 5%*

*4/30/23 - 4% COLA Increase & Adjust Steps to be 3% increases*

# NEVADA CITY SCHOOL OF THE ARTS

## Certificated Salary Schedule

Effective July 1, 2025

Steps	Class I	Class II	Class III	Class IV	Class V
1	\$36.40	\$57,201	\$58,917	\$61,274	\$64,338
2	\$37.31	\$58,345	\$60,096	\$62,500	\$65,625
3	\$38.24	\$59,512	\$61,298	\$63,750	\$66,937
4	\$39.20	\$60,703	\$62,524	\$65,025	\$68,276
5	\$40.18	\$61,917	\$63,774	\$66,325	\$69,641
6	\$41.18	\$63,155	\$65,050	\$67,652	\$71,034
7	\$42.21	\$64,418	\$66,351	\$69,005	\$72,455
8	\$43.27	\$65,706	\$67,678	\$70,385	\$73,904
9	\$44.35	\$67,020	\$69,031	\$71,792	\$75,382
10	\$45.46	\$68,361	\$70,412	\$73,228	\$76,890
11	\$46.60	\$69,728	\$71,820	\$74,693	\$78,427
12	\$47.76	\$71,123	\$73,256	\$76,187	\$79,996
13	\$48.95	\$72,545	\$74,721	\$77,710	\$81,596
14	\$50.18	\$73,996	\$76,216	\$79,265	\$83,228
15	\$51.43	\$75,476	\$77,740	\$80,850	\$86,557
16	\$52.72	\$75,476	\$77,740	\$80,850	\$86,557
17	\$54.04	\$76,985	\$79,295	\$82,467	\$88,288
18	\$55.39	\$78,525	\$80,881	\$84,116	\$91,820
19	\$56.77	\$78,525	\$80,881	\$84,116	\$91,820
20	\$58.19	\$80,881	\$83,307	\$87,481	\$95,492

### Certificated Stipends

Advisory Committee Stipend - \$1,000

Field Study Overnight Stipend - \$50/night

Academic Tournament Stipend - \$50

CTE Credential with Master's Degree Stipend - \$1,000

Assessment Coordination Stipend - \$2,000

Supplemental Authorization Stipend - 3% increase to base salary

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

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

Class I	BA/Intern/Permit/CTE Credential	
Class II	BA plus 30 recognized semester units	3% Increase
Class III	BA plus 45 recognized semester units* or MA	3% Increase
Class IV	BA plus 60 recognized semester units* or MA plus 15 recognized semester units**	4% Increase
Class V	BA plus 75 recognized semester units* or MA plus 30 recognized semester units**	5% Increase
	*Units must be earned after the issuance of the BA	
	**Units must be earned after the issuance of the MA	

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

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

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

**Substitute Pay:** \$204/full day (\$27.20/hour), \$102/half day (\$27.20/hour)

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

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

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

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

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

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

*4/30/2018 - 1.56% market rate increase*

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

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

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

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

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

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

*6/13/2024 - Reduced advisory stipend and removed maximum step placement & Elective stipend*

*9/26/24 - Increase sub rate per county increase*

*5/1/25 - Increase & adjustments to columns & Steps, Add Class I CTE Hourly rates*

*5/28/25 - Added stipend for CTE Credential with Master's Degree & adjusted Tournament stipend*

# **Expanded Learning Opportunities Program Plan Guide**

## **EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE**

Prepared by: Expanded Learning Division

California Department of Education 1430 N Street, Suite 3400  
Sacramento, CA 95814-5901  
916-319-0923

**This Program Plan Template Guide is required by California Education Code (EC) Section 46120(b)(2)**

**Note: This cover page is an example, programs are free to use their own logos and the name of their program.**

## Name of Local Educational Agency and Expanded Learning Opportunities Program Site(s)

Name of Local Educational Agency or Equivalent:	Nevada City School of the Arts
Contact Name:	Megan Williamson
Contact Email:	megan.williamson@ncsota.org
Contact Phone:	530-273-7736 x1038

**Instructions:** Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Nevada City School of the Arts

### Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

### Definitions

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

"Expanded learning opportunities" has the same meaning as "expanded learning" as defined in EC Section 8482.1. "Expanded learning opportunities" does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

### Instructions

This Program Plan needs to be approved by the LEA's Governing Board in a public meeting and posted on the LEA's website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it

may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education's (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.

## 1—Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the schoolsite or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

NCSA's After school program, Ravenwolf, is located on the school campus and will have its own dedicated space as well as share one classroom for the TK students until 3:30. Then after 3:30 students will combine into a multi age community until the end of the day. The program employs 8-10 employees which is a ratio of 1:15/18 Allowing us to provide close supervision and ensure students' safety. All staff at Ravenwolf are trained in Positive Discipline methods and utilize mindfulness techniques to help students with self regulation. In addition, staff are trained in Trauma Informed Practices and suicide prevention to ensure the continued support of student mental health.

Safety procedures will include, but are not limited to, mandated reporting, suicide ideation, threat assessment, effective supervision, inappropriate touching, etc. Additionally, administration is available to support the after-school programs and can be called upon for assistance or guidance. In cases when administrators are not available, the Sheriff's Department will be contacted for consultation or support. Educational Partners will be required to go through a thorough background check, prior to working with students.

Students will be signed in at the start of their program each day that they attend. All students must be signed out to a parent/guardian or approved adult over the age of 18 on their enrollment form, in order to be dismissed from the program. The after-school program schedule will include times and locations with assigned staff and will be referenced with classroom rosters so that staff has an exact location for every child while on campus. Staff will continuously monitor classroom rosters, conducting headcounts before and after each transition. The safety procedures in place during the school day will be strictly adhered to, always.

After school programs will be included in each school's safety plan and staff will be trained on safety protocols prior to the start of the school year. Monthly emergency evacuation drills will be implemented, and staff will know the locations of fire extinguishers on their campus. Earthquake and lockdown drills will be conducted two times per school year. A current and easily accessible list of emergency contacts for students will be maintained. Staff will have immediate access to printed student emergency contacts, and access to Synergy the Student Information System.

During the program, all staff will be expected to always maintain line of sight of all students. Students will be monitored by program staff when they need to leave program location for reasons such as, but not limited to, restroom breaks, or parent pick-up. Staff will have two-way radios to ensure prompt communication as part of emergency and safety procedures. In addition, Site Lead will have a site cell phone. Comprehensive staff training will occur prior to the school year. 5 or more professional development days prior to the school year starting, two (2) school wide PD days. NCSA Aftercare Admin will host monthly meetings, to discuss site specific protocols and revisit safety procedures as needed. All professional development days and staff meetings will dedicate a portion of the agenda/topics to discussing a safe and supportive environment, including safety protocols.

When addressing student injuries, staff will follow established protocols when dealing with accidents. In the event of any minor or major emergency, staff will immediately notify parents of the incident and involve the necessary support staff needed to assist the student. Support personnel include, but are not limited to, the school nurse, School Director, and paramedics. To effectively communicate with parents in the event of an emergency or student accident, the program will keep emergency contact information for each student on file, physically and securely in an office/designated space. Staff will also utilize Parent Square for immediate communication to parents. Staff will document any minor or major injury for parents and administrators.



## 2—Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

### Field Studies

In grades 3rd thru 6th grade all students attend multi-day overnight field trips. Students go to the following locations for these trips.

### Death Valley

Pigeon Point - 3 days

Mosaic Camp/Santa Cruz - 3 days

San Francisco - 3 days

Oregon Shakespeare Festival - 3 days

### Enrichment

In addition to the traditional arts and crafts activities and outdoor activities students are provided, all students will also have the ability to choose from the following after school enrichment programs: Lego Robotics, Kuk Sool Won, Orchestra, 2 sections of Rock Band, Fiddle Lessons, Lyrik Rose Theater, a weekly Spanish class, and math tutoring for 4th and 5th graders.

## 3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

The goals of the ELO-P align with NCSA's commitment to the 5 Dimensions of Engaged Teaching - Being Observant, Respectful, Open Hearted, Open Minded and Engaged - as well as social emotional learning (SEL) competencies of Self-Awareness, Self-Management, Responsible DecisionMaking, Relationship Skills, and Social Awareness.

Enrichment activities that promote active and engaged learning will promote the 5Ds. Students will develop SEL skills through participation in community building circles that build trust and communication, mindfulness practices to identify and regulate emotions, and restorative justice practices that invite students to repair harm. Students will engage in nutrition classes that will promote healthy lifestyles, and foster independence. Students will also have several opportunities to participate in athletics and physical fitness activities, which will also promote healthy lifestyles and support gross motor skill development.

## 4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

Student input is critical to program design. A diverse student advisory group will be established with students in 6th through 8th grade and will meet monthly with administrators. The advisory group will discuss upcoming activities and/or events, strategies to gather peer feedback, and share ideas for program/school improvement related to school day and after school. The advisory group will also participate in leadership development, along with service learning through NCSA curriculum, which provides access to issues-based lesson plans and more to help students take action on local and global issues while building skills like resilience, empathy and problem-solving. Monthly student survey feedback will also be gathered and focus groups and will be used to determine enrichment program selection and after school activities.

## 5—Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programming.

The program will align its wellness initiative with the school's health and wellness policies. Additionally, it will ensure that all students are engaged in regular physical activity, that healthy food choices are served and promoted, and that self-regulating and prosocial behaviors are fostered and practiced. One-third of the program schedule will be dedicated to supporting health and wellness through physical activity, nutrition, self-care, and social emotional learning. At no cost to program participants, all students will be provided with a healthy snack. To establish healthy nutrition and reinforce healthy choices, the composition of these meals meets the Federal Free and Reduced Lunch guidelines for nutrition and portions.

## 6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

Staff will be provided with on-going training on equity and diversity to ensure the program creates an environment that promotes diversity and celebrates the students' cultural and unique backgrounds. NCSA also has an Anti-racist component that the students in the leadership/advisory group will participate in.

## 7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

School and Aftercare administrators will conduct regular site visits on a weekly basis and build intentional relationships with site administration, staff, parents, and students. Program Administration will work closely with school admin to ensure goals and focuses are being delivered with fidelity and provide support as guided through the Expanded Learning Quality Standards.

## 8—Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

Ravenwolf Aftercare supports Nevada City School of the Arts through quality child-centered school-age programs that provide a safe environment and a variety of opportunities that enrich the lives of students.

## 9—Collaborative Partnerships

Describe the program's collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

NCSA Collaborates with many outside educational partners - Music in the Mountains, Kuk Sool, local music teachers, Lyrik Rose Theater, a language program, SK8 Box, Sierra Harvest and YBONC.

## 10—Continuous Quality Improvement

Describe the program's Continuous Quality Improvement plan.

The CQI tool will be assessed semiannually by the school administrators, parents, and the Program Director to determine areas of focus for implementing the California Quality Standards. The CQI tool will be used to provide ratings on evaluation of each program. The CQI tool will be used as feedback for Ravenwolf on how well they are implementing the California State Quality Standards. The school administrators will use the CQI model of Asses, Plan, and Improve.

Asses (Data Analysis and Reflection)

1. Clear data trends
2. Areas of strength
3. Areas of improvement
4. Short-term and long-term goals

Plan

1. Specify objectives
2. Create a plan to meet objectives

Improve

1. Provide resources and collaboration for staff to meet objectives
2. Provide on-site training and professional development for staff in areas of focus that address the planned objectives

## 11—Program Management

Describe the plan for program management.

ELOP funding will allow our school to increase service offerings in academics, wellness and enrichment and give ALL students and families the flexibility to participate based on their needs and interests.

The design will increase access to educational and enrichment services current offerings. Currently, the cost of the program limits the number of students that access the program, based on funding level. By increasing access to educational and enrichment services, it will enhance our program vision and mission and goals of providing a safe environment and a variety of opportunities that enrich the lives of children and youth. Funding will promote active and engaged learning opportunities for all students. Education partnerships will allow for students to gain access to STEAM, visual and performing arts programs, cultural awareness, and service-learning opportunities. The funds will enable students the opportunity to enhance their horizons and expose them to continuous learning opportunities.

## General Questions

### Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

N/A

### Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

NCSA's current program already meets the pupil-to-staff ratio and will continue to follow the curriculum and program guidelines that we have already been offering for this younger age group. We will be implementing more developmentally appropriate activities in our afterschool program.

### Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

7:30-8:30 - morning enrichment  
8:30 School Starts  
1:00 - TK ends their school day and attends afterschool until 5:30  
2:00 - Kinder ends their school day and attends afterschool until 5:30  
2:30 - 1st-3rd Grade ends their school day and attends afterschool until 5:30  
3:15 - 4th-8th Grade ends their school day and attends afterschool until 5:30  
5:30 is the end of the afterschool/expanded opportunity day

**Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:**

**EC Section 46120(b)(2):**

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

**EC Section 46120(b)(1)(A):**

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

**EC Section 46120(b)(1)(B):**

For at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

**EC Section 46120(b)(3):**

[LEAs] shall prioritize services provided pursuant to this section at schoolsites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

**EC Section 46120(b)(4):**

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

**EC Section 46120(b)(6):**

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities programs offered across their attendance areas.

**EC Section 46120(c):**

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

**EC Section 8482.3(d):**

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

**EC Section 8482.6:**

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

**EC sections 8483.4 and 46120(b)(2)(D):**

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

**EC Section 8482.3(c)(1)(A–B):**

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

**2025-26 Title Program Funding:**

Title I/II/III/IV/V & Forest Service Funds	\$ 148,832.00	
Title I Part A - Reading Support		\$ 77,182.00
Title II Part A - Teacher PD		\$ 11,160.00
Title IV Part A - Student Support		\$ 10,000.00
REAP/SRSA - Prior Year & Current Year		\$ 50,490.00

CLIENT'S COPY

DRAFT



# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2024

---

**PREPARED FOR:**

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

---

**PREPARED BY:**

CHRISTY WHITE ASSOCIATES  
348 OLIVE STREET  
SAN DIEGO, CA 92103

---

**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

---

**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2025

Form **8879-TE****IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024**2023**Department of the Treasury  
Internal Revenue Service**Do not send to the IRS. Keep for your records.****Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

**NEVADA CITY SCHOOL OF THE ARTS**

EIN or SSN

**45-3591730**Name and title of officer or person subject to tax **HOLLY PETTITT  
CEO****Part I Type of Return and Return Information**

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

<b>1a</b> Form 990 check here	<input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> <u>9,660,967.</u>
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b> _____
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

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

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**30316735211**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **CHRISTY WHITE**

Date

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

OMB No. 1545-0047

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

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

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

**Part I - Identification**

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

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **MELISSA BROKENSHERE, BUSINESS MANAGER**  
**13032 BITNEY SPRINGS RD - NEVADA CITY, CA 95959**

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

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

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
☐ calendar year 20 \_\_\_\_ or  
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

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

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

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024****B** Check if applicable:

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

**C** Name of organization

NEVADA CITY SCHOOL OF THE ARTS

Doing business as

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

13032 BITNEY SPRINGS RD

Room/suite

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

NEVADA CITY, CA 95959

**F** Name and address of principal officer: HOLLY PETTITT

SAME AS C ABOVE

**D** Employer identification number

45-3591730

**E** Telephone number

(530) 273-7736

**G** Gross receipts \$

9,827,567.

**H(a)** Is this a group returnfor subordinates? ..... ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

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

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PUBLIC CHARTER SCHOOL SERVING K-8TH GRADE STUDENTS THROUGHOUT NEVADA COUNTY, CALIFORNIA.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) 3 9	
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 9	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 153	
	6	Total number of volunteers (estimate if necessary) 6 300	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 7,742,772.	9,268,884.
	9	Program service revenue (Part VIII, line 2g) 252,399.	321,186.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 166.	7,213.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 238,293.	63,684.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 8,233,630.	9,660,967.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 5,219,507.	5,679,818.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25) 0.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 3,005,733.	3,519,477.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 8,225,240.	9,199,295.
19	Revenue less expenses. Subtract line 18 from line 12 8,390.	461,672.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 7,110,868.	7,126,847.
	21	Total liabilities (Part X, line 26) 2,728,710.	2,283,017.
	22	Net assets or fund balances. Subtract line 21 from line 20 4,382,158.	4,843,830.

**Part II Signature Block**

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

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

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

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

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

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

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

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

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

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

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

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

**4a** (Code: ) (Expenses \$ **6,603,546.** including grants of \$ ) (Revenue \$ **321,186.** )

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

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

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

**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses **6,603,546.**

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	26
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X

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

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 153	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	<b>11a</b>	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	



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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

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

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

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

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HOLLY PETTITT CEO & SCHOOL DIRECTOR	40.00			X				115,636.	0.	21,971.
(2) MELISSA BROKENSHIRE CFO & BUSINESS MANAGER	40.00			X				90,602.	0.	0.
(3) LEEANNE HAGLUND BOARD CHAIR	2.00	X						0.	0.	0.
(4) LAUREN HESTERMAN VICE CHAIR	2.00	X						0.	0.	0.
(5) MESHAWN SIMMONS TREASURER	2.00	X						0.	0.	0.
(6) ABBY OAS SECRETARY	2.00	X						0.	0.	0.
(7) TRISHA ZAKON MEMBER	2.00	X						0.	0.	0.
(8) QAYYUMA DIDOMENICO MEMBER	2.00	X						0.	0.	0.
(9) ANDREW TODD MEMBER	2.00	X						0.	0.	0.
(10) JAYLEE MCGREGOR MEMBER	2.00	X						0.	0.	0.
(11) JON LEFEBER MEMBER	2.00	X						0.	0.	0.
(12) MEGHAN ARCHER MEMBER	2.00	X						0.	0.	0.
(13) LAURA LEBLEU MEMBER	2.00	X						0.	0.	0.

<b>1b Subtotal</b>	<b>206,238.</b>	<b>0.</b>	<b>21,971.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>
<b>d Total (add lines 1b and 1c)</b>	<b>206,238.</b>	<b>0.</b>	<b>21,971.</b>

1

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

## 1

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	208,017.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	8,983,438.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	77,429.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 49,950.				
	<b>h</b> <b>Total.</b> Add lines 1a-1f .....						
<b>Program Service Revenue</b>	<b>2 a</b> <b>AFTER SCHOOL PROGRAM</b>	<b>Business Code</b>	624410	259,367.	259,367.		
	<b>b</b> <b>STUDENT ACTIVITIES</b>		611710	61,819.	61,819.		
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g</b> <b>Total.</b> Add lines 2a-2f .....				321,186.		
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			7,213.		
<b>4</b> Income from investment of tax-exempt bond proceeds .....							
<b>5</b> Royalties .....							
<b>6 a</b> Gross rents .....		(i) Real	(ii) Personal				
<b>6a</b> 230,284.							
<b>b</b> Less: rental expenses .....		<b>6b</b> 166,600.					
<b>c</b> Rental income or (loss) .....		<b>6c</b> 63,684.					
<b>d</b> Net rental income or (loss) .....				63,684.			63,684.
<b>7 a</b> Gross amount from sales of assets other than inventory .....		(i) Securities	(ii) Other				
<b>7a</b>							
<b>b</b> Less: cost or other basis and sales expenses .....		<b>7b</b>					
<b>c</b> Gain or (loss) .....		<b>7c</b>					
<b>d</b> Net gain or (loss) .....							
<b>8 a</b> Gross income from fundraising events (not including \$ 208,017. of contributions reported on line 1c). See Part IV, line 18 .....		<b>8a</b>	0.				
<b>b</b> Less: direct expenses .....		<b>8b</b>	0.				
<b>c</b> Net income or (loss) from fundraising events .....			0.				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> .....	<b>Business Code</b>					
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e</b> <b>Total.</b> Add lines 11a-11d .....						
	<b>12</b> <b>Total revenue.</b> See instructions .....				9,660,967.	321,186.	0.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	247,870.	146,098.	101,772.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	4,108,814.	3,017,702.	1,091,112.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	664,778.	583,850.	80,928.	
<b>9</b> Other employee benefits	422,670.	250,926.	171,744.	
<b>10</b> Payroll taxes	235,686.	149,727.	85,959.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	4,994.		4,994.	
<b>c</b> Accounting	15,875.		15,875.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	419,407.	419,407.		
<b>12</b> Advertising and promotion	1,138.		1,138.	
<b>13</b> Office expenses	35,231.	35,231.		
<b>14</b> Information technology	5,549.	5,549.		
<b>15</b> Royalties				
<b>16</b> Occupancy	388,064.	181,384.	206,680.	
<b>17</b> Travel	17,504.	11,838.	5,666.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	39,635.	18,200.	21,435.	
<b>20</b> Interest	99,249.		99,249.	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	407,732.		407,732.	
<b>23</b> Insurance	213,052.		213,052.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>SPECIAL ED SERVICES</b>	1,069,769.	1,069,769.		
<b>b</b> <b>BOOKS AND SUPPLIES</b>	751,740.	663,327.	88,413.	
<b>c</b> <b>CHARTER AUTHORIZER FEES</b>	50,538.	50,538.		
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	9,199,295.	6,603,546.	2,595,749.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	915.	1	380,392.
	2 Savings and temporary cash investments .....	1,107,213.	2	586,186.
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	1,429,550.	4	1,587,371.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	16,016.	9	178,310.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 6,747,081.		
	b Less: accumulated depreciation .....	10b 2,366,279.	10c	4,380,802.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	0.	15	13,786.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	7,110,868.	16	7,126,847.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	211,941.	17	221,257.
	18 Grants payable .....		18	
	19 Deferred revenue .....	382,908.	19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....	2,133,861.	23	2,052,882.
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	0.	25	8,878.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	2,728,710.	26	2,283,017.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions .....	4,382,158.	27	4,843,830.
	28 Net assets with donor restrictions .....		28	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	32 <b>Total net assets or fund balances</b> .....	4,382,158.	32	4,843,830.
	33 <b>Total liabilities and net assets/fund balances</b> .....	7,110,868.	33	7,126,847.

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	9,660,967.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	9,199,295.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	461,672.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	4,382,158.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	4,843,830.

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

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

Form 990 (2023)

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public Inspection**

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number	
--------------------------------	--

45-3591730

<b>Part I</b>	<b>Reason for Public Charity Status.</b> (All organizations must complete this part.) See instructions.
---------------	---

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

**f** Enter the number of supported organizations

**g** Provide the following information about the supported organization(s).

g. Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	%
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
<b>b 33 1/3% support test - 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
<b>17a 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
<b>b 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV** Supporting Organizations (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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

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

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

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

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

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

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

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2023 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023			
<b>a</b> From 2018			
<b>b</b> From 2019			
<b>c</b> From 2020			
<b>d</b> From 2021			
<b>e</b> From 2022			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2019			
<b>b</b> Excess from 2020			
<b>c</b> Excess from 2021			
<b>d</b> Excess from 2022			
<b>e</b> Excess from 2023			

**Part VI**

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

DRAFT

**Schedule B**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)



Name of organization

Employer identification number

NEVADA CITY SCHOOL OF THE ARTS

45-3591730

**Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	THEOPHILUS FOUNDATION 13315 BUTTERMILK BND SAN JUAN, CA 95960	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	OSTIN KIT COLBERT 3566 19TH STREET SAN FRANCISCO, CA 94110	\$ 49,950.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	KELLY MCMICHAEL AND TOM WHYTE 16177 DEL MAR WAY PENN VALLEY, CA 95946	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

45-3591730

**Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
<u>2</u>	<u>44 SHARES OF AVGO STOCK</u> _____ _____ _____	\$ <u>49,950.</u>	<u>12/18/23</u>
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
_____	_____ _____ _____ _____	\$ _____	_____

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

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

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

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

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

b Assets included in Form 990, Part X .....

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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

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

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

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

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

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

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

a Board designated or quasi-endowment \_\_\_\_\_ %

b Permanent endowment \_\_\_\_\_ %

c Term endowment \_\_\_\_\_ %

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

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

(i) Unrelated organizations? \_\_\_\_\_

(ii) Related organizations? \_\_\_\_\_

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

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

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

**Part VI Land, Buildings, and Equipment**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,439,912.		1,439,912.
b Buildings		4,895,111.	2,191,101.	2,704,010.
c Leasehold improvements		149,252.	154,934.	-5,682.
d Equipment		39,152.	20,244.	18,908.
e Other		223,654.		223,654.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,380,802.

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

1.	(a) Description of liability	(b) Book value
	(1) Federal income taxes	
	(2) RENTAL SECURITY DEPOSITS	8,878.
	(3)	
	(4)	
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		8,878.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	9,827,567.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	9,827,567.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-166,600.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	-166,600.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	9,660,967.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	9,365,895.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	166,600.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	166,600.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	9,199,295.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	9,199,295.

**Part XIII Supplemental Information**

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

**PART X, LINE 2:**

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

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

RENTAL EXPENSES -166,600.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

RENTAL EXPENSES 166,600.

**Part XIII** Supplemental Information *(continued)*

DRAFT



**SCHEDULE E  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schools**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

**Part I**

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

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

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

- 6a Does the organization receive any financial aid or assistance from a governmental agency? .....
- b Has the organization's right to such aid ever been revoked or suspended? .....
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II .....

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

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

Schedule E (Form 990) 2023

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

**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

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

DRAFT

Department of the Treasury  
Internal Revenue Service

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

**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

# 2023

**Open to Public Inspection**

45-3591730

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		READ-A-THON	AGC	4	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts .....	20,083.	161,070.	26,864.	208,017.
	2 Less: Contributions .....	20,083.	161,070.	26,864.	208,017.
	3 Gross income (line 1 minus line 2) .....				
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....				
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				
11 Net income summary. Subtract line 10 from line 3, column (d) .....					

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

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

Name \_\_\_\_\_

Address \_\_\_\_\_

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

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

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

Name \_\_\_\_\_

Address \_\_\_\_\_

- 16** Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

☐ Director/officer

☐ Employee

☐ Independent contractor

- 17** Mandatory distributions:

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

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

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

**Part IV** Supplemental Information *(continued)*

DRAFT

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number

45-3591730

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	44	49,950.	FMV
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ( ..... )				
26 Other ( ..... )				
27 Other ( ..... )				
28 Other ( ..... )				

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part V, Donee Acknowledgement .....

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it  
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for  
exempt purposes for the entire holding period? .....

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions? .....

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II.

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) 2023

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

DRAFT



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number  
45-3591730

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

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

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

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

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

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

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

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

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

NEVADA CITY SCHOOL OF THE ARTS

Employer identification number  
45-3591730

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
RAVEN SPRINGS LLC - 45-3591730 13024 BITNEY SPRINGS RD NEVADA CITY, CA 95959	PROPERTY HOLDING	CALIFORNIA	870,756.	4,613,754.	NEVADA CITY SCHOOL OF THE ARTS

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

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

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

Schedule R (Form 990) 2023

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

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

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

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

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

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

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

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

[illegible]

**Part VII** Supplemental Information

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

DRAFT

## 2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

[illegible]

# TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

JUNE 30, 2024

---

**PREPARED FOR:**

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

---

**PREPARED BY:**

CHRISTY WHITE ASSOCIATES  
348 OLIVE STREET  
SAN DIEGO, CA 92103

---

**TO BE SIGNED AND DATED BY:**

NOT APPLICABLE

---

**AMOUNT OF TAX:**

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

---

**OVERPAYMENT:**

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

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

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

---

**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**



2023

California Exempt Organization  
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 07/01/2023, and ending (mm/dd/yyyy) 06/30/2024

Corporation/Organization name

NEVADA CITY SCHOOL OF THE ARTS

Additional information. See instructions.

California corporation number

2992877

FEIN

45-3591730

Street address (suite or room)

13032 BITNEY SPRINGS RD

City

NEVADA CITY

State

CA

ZIP code

95959



Foreign country name

Foreign province/state/county

Foreign postal code

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

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

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	•	1	502,356	00
	2	Gross dues and assessments from members and affiliates	•	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	•	3	9,268,884	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B	•	4	9,771,240	00
	5	Cost of goods sold	•	5		00
	6	Cost or other basis, and sales expenses of assets sold	•	6		00
	7	Total costs. Add line 5 and line 6	•	7		00
	8	Total gross income. Subtract line 7 from line 4	•	8	9,771,240	00
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	•	9	9,028,941	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	•	10	742,299	00
<b>Payments</b>	11	Total payments	•	11		00
	12	Use tax. See General Information K	•	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	•	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	•	14		00
	15	Penalties and interest. See General Information J	•	15		00
	16	<b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result	•	16		00
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Signature of officer 		Title <b>CEO</b>	Date	• Telephone	
<b>Paid Preparer's Use Only</b>	Preparer's signature 		Date	Check if self-employed <input type="checkbox"/>	• PTIN	
	Firm's name (or yours, if self-employed) and address <b>CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA 92103</b>				• Firm's FEIN <b>P02370487</b>	
					• Telephone <b>27-2956198</b>	
					• Telephone <b>(619) 270-8222</b>	
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

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

328951 12-26-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions .....	•	1		00
	2	Interest .....	•	2	5,385	00
	3	Dividends .....	•	3		00
	4	Gross rents .....	•	4	0	00
	5	Gross royalties .....	•	5		00
	6	Gross amount received from sale of assets (See instructions) .....	•	6		00
	7	Other income ..... <b>SEE STATEMENT 1</b> .....	•	7	496,971	00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 .....	•	8	502,356	00
	9	Contributions, gifts, grants, and similar amounts paid .....	•	9		00
	10	Disbursements to or for members .....	•	10		00
	11	Compensation of officers, directors, and trustees ..... <b>SEE STATEMENT 2</b> .....	•	11	247,870	00
	12	Other salaries and wages .....	•	12	4,108,814	00
	13	Interest .....	•	13	334	00
	14	Taxes .....	•	14	235,686	00
	15	Rents .....	•	15	814,429	00
	16	Depreciation and depletion (See instructions) .....	•	16	14,926	00
	17	Other expenses and disbursements ..... <b>SEE STATEMENT 3</b> .....	•	17	3,606,882	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 .....	•	18	9,028,941	00

**Schedule L Balance Sheet**

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash .....		667,901		• 671,282
2 Net accounts receivable .....		1,424,921		• 1,582,742
3 Net notes receivable .....				•
4 Inventories .....				•
5 Federal and state government obligations .....				•
6 Investments in other bonds .....				•
7 Investments in stock .....				•
8 Mortgage loans .....				•
9 Other investments ..... <b>STMT 4</b> .....		3,442,286		• 3,442,286
10 a Depreciable assets .....	149,252		149,252	
b Less accumulated depreciation .....	140,008	9,244	154,934	-5,682
11 Land .....		104,265		• 104,265
12 Other assets ..... <b>STMT 5</b> .....		677,869		• 185,287
13 <b>Total assets</b> .....		6,326,486		5,980,180
<b>Liabilities and net worth</b>				
14 Accounts payable .....		211,941		• 216,877
15 Contributions, gifts, or grants payable .....				•
16 Bonds and notes payable ..... <b>STMT 6</b> .....		51,324		• 43,813
17 Mortgages payable .....				•
18 Other liabilities ..... <b>STMT 7</b> .....		1,086,030		
19 Capital stock or principal fund .....				•
20 Paid-in or capital surplus. Attach reconciliation .....				•
21 Retained earnings or income fund .....		4,977,191		• 5,719,490
22 <b>Total liabilities and net worth</b> .....		6,326,486		5,980,180

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

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

1 Net income per books .....	• 742,299	7 Income recorded on books this year not included in this return. Attach schedule .....	•
2 Federal income tax .....	•	8 Deductions in this return not charged against book income this year. Attach schedule .....	•
3 Excess of capital losses over capital gains .....	•	9 Total. Add line 7 and line 8 .....	
4 Income not recorded on books this year. Attach schedule .....	•	10 Net income per return. Subtract line 9 from line 6 .....	742,299
5 Expenses recorded on books this year not deducted in this return. Attach schedule .....	•		
6 Total. Add line 1 through line 5 .....	742,299		

CA 199	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
MANAGEMENT SERVICES TO LLC		175,785.
AFTER SCHOOL PROGRAM		259,367.
STUDENT ACTIVITIES		61,819.
TOTAL TO FORM 199, PART II, LINE 7		496,971.

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 2
NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
HOLLY PETTITT 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	CEO & SCHOOL DIRECTOR 40.00	146,098.
MELISSA BROKENSHIRE 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	CFO & BUSINESS MANAGER 40.00	101,772.
LEEANNE HAGLUND 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	BOARD CHAIR 2.00	0.
LAUREN HESTERMAN 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	VICE CHAIR 2.00	0.
MESHAWN SIMMONS 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	TREASURER 2.00	0.
ABBY OAS 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	SECRETARY 2.00	0.
TRISHA ZAKON 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.
QAYYUMA DIDOMENICO 13032 BITNEY SPRINGS RD NEVADA CITY, CA 95959	MEMBER 2.00	0.

NEVADA CITY SCHOOL OF THE ARTS		45-3591730
ANDREW TODD	MEMBER	0.
13032 BITNEY SPRINGS RD	2.00	
NEVADA CITY, CA 95959		
JAYLEE MCGREGOR	MEMBER	0.
13032 BITNEY SPRINGS RD	2.00	
NEVADA CITY, CA 95959		
JON LEFEBER	MEMBER	0.
13032 BITNEY SPRINGS RD	2.00	
NEVADA CITY, CA 95959		
MEGHAN ARCHER	MEMBER	0.
13032 BITNEY SPRINGS RD	2.00	
NEVADA CITY, CA 95959		
LAURA LEBLEU	MEMBER	0.
13032 BITNEY SPRINGS RD	2.00	
NEVADA CITY, CA 95959		

TOTAL TO FORM 199, PART II, LINE 11	247,870.
-------------------------------------	----------

CA 199	OTHER EXPENSES	STATEMENT 3
--------	----------------	-------------

DESCRIPTION	AMOUNT
OTHER OCCUPANY EXPENSES	141,797.
LESS LLC EXPENSES	-413,395.
SPECIAL ED SERVICES	1,069,769.
BOOKS AND SUPPLIES	751,740.
CHARTER AUTHORIZER FEES	50,538.
UTILITIES AND OPERATING EXPENSES	166,600.
PENSION PLAN CONTRIBUTIONS	664,778.
OTHER EMPLOYEE BENEFITS	422,670.
LEGAL FEES	4,994.
ACCOUNTING FEES	15,875.
OTHER PROFESSIONAL FEES	419,407.
ADVERTISING AND PROMOTION	1,138.
OFFICE EXPENSES	35,231.
INFORMATION TECHNOLOGY	5,549.
TRAVEL	17,504.
CONFERENCES AND CONVENTIONS	39,635.
INSURANCE	213,052.
TOTAL TO FORM 199, PART II, LINE 17	3,606,882.

CA 199	OTHER INVESTMENTS	STATEMENT 4
DESCRIPTION	BEG. OF YEAR	END OF YEAR
CAPITAL CONTRIBUTION TO RAVEN SPRINGS LLC	3,442,286.	3,442,286.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	3,442,286.	3,442,286.

CA 199	OTHER ASSETS	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
RIGHT-OF-USE ASSET	623,266.	0.
SECURITY DEPOSIT	13,786.	13,786.
PREPAID EXPENSES	16,016.	146,700.
DUE FROM RELATED ENTITY	24,801.	24,801.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	677,869.	185,287.

CA 199	BONDS AND NOTES PAYABLE	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ON-BILL FINANCING LOAN	51,324.	43,813.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	51,324.	43,813.

CA 199	OTHER LIABILITIES	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	382,908.	0.
LEASE LIABILITY	703,122.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,086,030.	0.

TAXABLE YEAR  
**2023**

**Corporation Depreciation  
and Amortization**

CALIFORNIA FORM  
**3885**

Attach to Form 100 or Form 100W.

**FORM 199**

**FEIN 45-3591730**

Corporation name

California corporation number

**NEVADA CITY SCHOOL OF THE ARTS**

**2992877**

**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California .....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service .....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation .....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0- .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost) .....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from prior taxable years .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12 .....	13	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 1 BUILDINGS	VARIOUS	149,252	140,008	SL	30.00	4,975	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h) .....					15	4,975

**Part III Summary**

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g) .....	16	4,975
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22 .....	17	4,975
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) .....	18	0

**Part IV Amortization**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20	Total. Add the amounts in column (g) .....					20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44 .....					21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 .....					22

TAXABLE YEAR  
**2023****California e-file Return Authorization for  
Exempt Organizations**FORM  
**8453-EO**

Exempt Organization name

Identifying number

**NEVADA CITY SCHOOL OF THE ARTS****45-3591730****Part I Electronic Return Information** (whole dollars only)

<b>1</b>	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	<b>1</b>	<b>9,771,240</b>
<b>2</b>	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	<b>2</b>	<b>9,771,240</b>
<b>3</b>	Total expenses and disbursements (Form 199, line 9)	<b>3</b>	<b>9,028,941</b>
<b>4</b>	Tax due (Form 109, line 23)	<b>4</b>	
<b>5</b>	Overpayment (Form 109, line 24)	<b>5</b>	

**Part II Settle Your Account Electronically for Taxable Year 2023****6** ☐ Direct Deposit of refund (Form 109 only.)**7** ☐ Electronic funds withdrawal **7a** Amount**7b** Withdrawal date (mm/dd/yyyy)**Part III Schedule of Estimated Tax Payments for Taxable Year 2024** (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
<b>8</b> Amount				
<b>9</b> Withdrawal Date				

**Part IV Banking Information** (Have you verified the exempt organization's banking information?)**10** Routing number \_\_\_\_\_**11** Account number \_\_\_\_\_**12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**

Signature of officer

Date

**CEO**

Title

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

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

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

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

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

STATE COPY

DRAFT



# TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

JUNE 30, 2024

---

**PREPARED FOR:**

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

---

**PREPARED BY:**

CHRISTY WHITE ASSOCIATES  
348 OLIVE STREET  
SAN DIEGO, CA 92103

---

**TO BE SIGNED AND DATED BY:**

NOT APPLICABLE

---

**AMOUNT OF TAX:**

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

---

**OVERPAYMENT:**

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

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

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

---

**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**

2023

California Exempt Organization  
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 07/01/2023, and ending (mm/dd/yyyy) 06/30/2024

Corporation/Organization name

RAVEN SPRINGS LLC

Additional information. See instructions.

California corporation number

8247285

FEIN

45-3591730

Street address (suite or room)

13024 BITNEY SPRINGS RD

City

NEVADA CITY

State

CA

ZIP code

95959

Foreign country name

Foreign province/state/county

Foreign postal code

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

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

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	870,756	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3		00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B	4	870,756	00
	5	Cost of goods sold	5		00
<b>Expenses</b>	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
<b>Payments</b>	8	Total gross income. Subtract line 7 from line 4	8	870,756	00
	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	1,151,383	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-280,627	00
	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
<b>Sign Here</b>	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
<b>Paid Preparer's Use Only</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Title CEO	Date	<input type="checkbox"/> Telephone	
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	<input type="checkbox"/> PTIN	
	Firm's name (or yours, if self-employed) and address CHRISTY WHITE ASSOCIATES 348 OLIVE STREET SAN DIEGO, CA 92103	Firm's FEIN 27-2956198 Telephone (619) 270-8222			
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

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

328951 12-26-23

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions .....	•	1		00
	2	Interest .....	•	2	1,828	00
	3	Dividends .....	•	3		00
	4	Gross rents .....	•	4	868,928	00
	5	Gross royalties .....	•	5		00
	6	Gross amount received from sale of assets (See instructions) .....	•	6		00
	7	Other income .....	•	7		00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 .....	•	8	870,756	00
	9	Contributions, gifts, grants, and similar amounts paid .....	•	9		00
	10	Disbursements to or for members .....	•	10		00
	11	Compensation of officers, directors, and trustees ..... <b>SEE STATEMENT 1</b> .....	•	11	0	00
	12	Other salaries and wages .....	•	12		00
<b>Expenses and Disbursements</b>	13	Interest .....	•	13	98,915	00
	14	Taxes .....	•	14	10,813	00
	15	Rents .....	•	15	6,846	00
	16	Depreciation and depletion (See instructions) .....	•	16	392,806	00
	17	Other expenses and disbursements ..... <b>SEE STATEMENT 2</b> .....	•	17	642,003	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 .....	•	18	1,151,383	00

**Schedule L Balance Sheet**

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash .....		440,227	•	295,296
2 Net accounts receivable .....		4,629	•	4,629
3 Net notes receivable .....			•	
4 Inventories .....			•	
5 Federal and state government obligations .....			•	
6 Investments in other bonds .....			•	
7 Investments in stock .....			•	
8 Mortgage loans .....			•	
9 Other investments .....			•	
10 a Depreciable assets .....	4,926,557		5,157,917	
b Less accumulated depreciation .....	1,818,539	3,108,018	2,211,345	2,946,572
11 Land .....		1,335,647	•	1,335,647
12 Other assets ..... <b>STMT 3</b> .....		79,856	•	31,610
13 <b>Total assets</b> .....		4,968,377		4,613,754
<b>Liabilities and net worth</b>				
14 Accounts payable .....		24,801	•	29,181
15 Contributions, gifts, or grants payable .....			•	
16 Bonds and notes payable .....			•	
17 Mortgages payable .....		2,082,537	•	2,009,069
18 Other liabilities ..... <b>STMT 4</b> .....		13,786		8,878
19 Capital stock or principal fund .....			•	
20 Paid-in or capital surplus. Attach reconciliation ...			•	
21 Retained earnings or income fund .....		2,847,253	•	2,566,626
22 <b>Total liabilities and net worth</b> .....		4,968,377		4,613,754

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

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

1 Net income per books .....	•	-280,627	7 Income recorded on books this year not included in this return. Attach schedule ...	•	
2 Federal income tax .....	•		8 Deductions in this return not charged against book income this year. Attach schedule .....	•	
3 Excess of capital losses over capital gains .....	•		9 Total. Add line 7 and line 8 .....		
4 Income not recorded on books this year. Attach schedule .....	•		10 Net income per return. Subtract line 9 from line 6 .....		-280,627
5 Expenses recorded on books this year not deducted in this return. Attach schedule .....	•				
6 Total. Add line 1 through line 5 .....		-280,627			

---



---

CA 199                      COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES                      STATEMENT 1

---

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
NEVADA CITY SCHOOL OF THE ARTS	SOLE-MEMBER OF LLC 0.00	0.

TOTAL TO FORM 199, PART II, LINE 11	0.
-------------------------------------	----

---



---



---



---

CA 199                                      OTHER EXPENSES                                      STATEMENT 2

---

DESCRIPTION	AMOUNT
MATERIALS AND SUPPLIES	28,284.
OTHER OCCUPANCY FEES	234,784.
INSURANCE	126,439.
PROFESSIONAL SERVICES	224,443.
OTHER OPERATING EXPENSES	28,053.
TOTAL TO FORM 199, PART II, LINE 17	642,003.

---



---



---



---

CA 199                                      OTHER ASSETS                                      STATEMENT 3

---

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES	0.	31,610.
LEASE RECEIVABLE	79,856.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	79,856.	31,610.

---



---



---



---

CA 199                                      OTHER LIABILITIES                                      STATEMENT 4

---

DESCRIPTION	BEG. OF YEAR	END OF YEAR
LEASE DEPOSITS	13,786.	8,878.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	13,786.	8,878.

---



---

TAXABLE YEAR  
**2023**

**Corporation Depreciation  
and Amortization**

CALIFORNIA FORM  
**3885**

Attach to Form 100 or Form 100W.

**FORM 199**

**FEIN 45-3591730**

Corporation name

California corporation number

**RAVEN SPRINGS LLC**

**8247285**

**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California .....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service .....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation .....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0- .....	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property (elected IRC Section 179 cost) .....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from prior taxable years .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12 .....	13	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 1 BLDG & IMPROVEMENTS							
	VARIOUS	4,026,483	1,788,713	SL	30.00	134,216	
2 EQUIPMENT							
	VARIOUS	24,509	15,979	SL	10.00	2,451	
3 VEHICLES							
	VARIOUS	13,847	13,847	SL	5.00	0	
TOTALS		4,064,839	1,818,539				
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h) .....						15	136,667

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g) .....	16	136,667
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22 .....	17	136,667
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) .....	18	0

**Part IV Amortization**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g) .....	20					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44 .....	21					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 .....	22					

TAXABLE YEAR  
**2023****California e-file Return Authorization for  
Exempt Organizations**FORM  
**8453-EO**

Exempt Organization name

Identifying number

**RAVEN SPRINGS LLC****45-3591730****Part I Electronic Return Information** (whole dollars only)

<b>1</b>	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	<b>1</b>	<b>870,756</b>
<b>2</b>	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	<b>2</b>	<b>870,756</b>
<b>3</b>	Total expenses and disbursements (Form 199, line 9)	<b>3</b>	<b>1,151,383</b>
<b>4</b>	Tax due (Form 109, line 23)	<b>4</b>	
<b>5</b>	Overpayment (Form 109, line 24)	<b>5</b>	

**Part II Settle Your Account Electronically for Taxable Year 2023****6** ☐ Direct Deposit of refund (Form 109 only.)**7** ☐ Electronic funds withdrawal **7a** Amount**7b** Withdrawal date (mm/dd/yyyy)**Part III Schedule of Estimated Tax Payments for Taxable Year 2024** (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
<b>8</b> Amount				
<b>9</b> Withdrawal Date				

**Part IV Banking Information** (Have you verified the exempt organization's banking information?)**10** Routing number \_\_\_\_\_**11** Account number \_\_\_\_\_**12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**

Signature of officer

Date

**CEO**

Title

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

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

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

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

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



# Nevada City School of the Arts



## ACCOUNTING POLICIES AND PROCEDURES



## Table of Contents

I. Introduction.....	3
II. Division of Responsibilities.....	4
Board of Directors.....	4
School Director.....	4
<del>Business Manager</del> Budget & Finance Administrator.....	4
Accountant.....	5
Accounting Technician.....	5
III. Chart of Accounts and General Ledger.....	<del>7</del> 6
IV. Cash Receipts .....	<del>8</del> 7
V. Inter-Account Bank Transfers.....	<del>9</del> 8
VI. Cash Disbursements & Expense Allocations.....	<del>10</del> 9
VII. Credit Card Policy and Charges .....	<del>13</del> 12
VIII. Accruals .....	<del>14</del> 13
IX. Bank Account Reconciliations .....	<del>15</del> 14
X. Petty Cash Fund .....	<del>16</del> 15
XI. Property and Equipment .....	<del>17</del> 16
XII. Personnel Records .....	<del>18</del> 17
XIII. Payroll Processing.....	<del>19</del> 18
XIV. End of Month and Fiscal Year-End Close .....	<del>20</del> 19
XV. Financial Reports.....	<del>21</del> 20
XVI. Fiscal Policy Statements.....	<del>22</del> 21





## I. Introduction

The purpose of this manual is to describe all accounting policies and procedures currently in use at Nevada City School of the Arts and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All Nevada City School of the Arts' staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the staff and approved by the School Director, ~~Business Manager~~Budget & Finance Administrator and Treasurer of the Board of Directors.



## II. Division of Responsibilities

*The following is a list of personnel who have fiscal and accounting responsibilities:*

### **Board of Directors**

1. Reviews and approves the annual budget and budget revisions
2. Reviews annual and periodic financial statements and information, including School Director's monitoring reports
3. Reviews School Director's performance annually and establishes the salary
4. School Director, Assistant Principal and the ~~Business Manager~~Budget & Finance Administrator will be appointed by the board to be authorized signers on the bank accounts
5. Reviews and approves all service contracts, equal to and over \$50,000
6. Reviews and advises School Director on reporting of Executive Limitations Policies
7. Determines whether the organization should have an audit and approves a contract with proposed auditor suggested by School Director and ~~Business Manager~~Budget & Finance Administrator

### **School Director**

1. Reviews and approves all financial reports including cash flow projections and updates
2. Sees that an appropriate budget is developed annually
3. Reviews and advises staff on internal controls and accounting policies and procedures
4. Reviews and signs all issued checks equal to and over \$1,000 and/or approves check signing procedures
5. Reviews and approves all service contracts up to \$50,000, but not over.
6. Reviews and approves all non-budgeted expenditures
7. Reviews and approves all grant submissions
8. Reviews all bank statement and bank reconciliations approved by ~~Business Manager~~Budget & Finance Administrator
9. Is on-site signatory for all bank accounts
10. Oversees the adherence to all internal controls

### **~~Business Manager~~Budget & Finance Administrator**

1. Approves all program expenditures within budgeted amounts
2. Reviews and monitors program budgets
3. Approves payroll processing and is responsible for all personnel files
4. Reviews and recommends all Personnel Policy revisions, as suggested by attorney
5. Approves and reviews cash flow and bank balances
6. Reviews and approves all reimbursements, purchase requisitions and fund requests within budget



7. Processes all inter-account bank transfers
8. Assists School Director with the development of annual and program budgets
9. Approves all incoming and outgoing invoices
10. Reviews all petty cash funds provided by Accountant
11. Monitors and manages all expenses to ensure most effective use of assets
12. Monitors grant reporting and appropriate release of temporarily restricted funds
13. Oversees all revenue and expense allocations
14. Monitors and makes recommendations for asset retirement and replacement
15. Reviews, revises, and maintains internal accounting controls and procedures
16. Reviews all financial reports

#### ***Accountant***

1. Overall responsibility for data entry into accounting system and integrity of accounting system data
2. Reviews invoices and prints checks for signature
3. Maintains general ledger and account reconciliations, including employee benefits, as needed
4. Prepares monthly and year-end financial reports for ~~Business Manager~~Budget & Finance Administrators approval
5. Reconciles all bank accounts
6. Reviews Field Studies Budgets with Accounting Technician
7. Reviews and monitors all expense & revenue coding for accuracy
8. Audits Bi-monthly payroll input by Payroll Technician
9. Prepares and processes payroll journal entry into QuickBooks and STRS reporting to NCSoS
10. Manages and oversees all personnel health benefits

#### ***Accounting Technician***

1. Processes invoices, inputs expenses into accounting software and prepares checks for signature
2. Reviews budget for accurate expense account coding per most recent approved budget
3. Mails vendor checks
4. Manages Purchasing and receiving
5. Receives and opens all incoming accounting department mail, excluding bank statements
6. Receives checks, cash, and credit card payments and inputs into accounting software for deposit
7. Manages Accounts Receivable and sends out monthly statements to customers (donors)
8. Processes monthly timesheets for first review before payroll entry



9. Assists ~~Business Manager~~Budget & Finance Administrator with leases



### III. Chart of Accounts and General Ledger

Nevada City School of the Arts has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). Account #'s is representative of object codes relating to SACS (Standardized Account Code Structure for government accounting). Class #'s is representative of resource codes for tracking of restricted and unrestricted funds. Department #'s is representative of the function/goal codes for tracking of program administration. The accountant is responsible for maintaining the Chart of Accounts and revising as necessary with the approval of the Business ManagerBudget & Finance Administrator. The Chart of Accounts is attached to this manual as an addendum.

The general ledger is automated and maintained using our accounting software. All input and balancing are the responsibility of the accountant with final approval by the Business ManagerBudget & Finance Administrator.

The Business ManagerBudget & Finance Administrator should review the general ledger on a periodic basis for any unusual transactions.



#### **IV. Cash Receipts**

Cash receipts generally arise from:

1. Apportionments and Grants, including State and Federal Funding
2. In-Lieu property taxes from local basic-aid school districts
3. Direct donor contributions
4. Fundraising activities

The principal steps in the cash receipts process are:

The Receptionist receives incoming mail and forwards it unopened to the Accounting Technician. The Accounting Technician opens and distributes the mail. The Accounting Technician enters all checks into the accounting software and stamps all checks "for deposit only". The checks are kept in a locked safe until deposited.

Daily, the Accounting Technician receives all cash, checks and credit card payments, enters them into the accounting software and prepares a deposit slip. The accountant reviews the deposit and takes it to the bank for deposit. A printed deposit slip is attached to the deposit. The deposits are put in a file with a printed deposit summary, any back up documentation and the deposit receipt from the bank.

All cash received will be counted, verified, and issued a receipt by the Receptionist(s) and/or Accounting Technician. The cash will immediately be posted using the appropriate allocation by the Accounting Technician. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited within 24 business hours.



## V. Inter-Account Bank Transfers

Twice monthly the ~~Business Manager~~Budget & Finance Administrator will transfer the payroll funds from the General Checking Account to the Payroll Account. The amount is determined by the Payroll Journal Entry prepared by the accountant.

Once quarterly the accountant will process ACH payments through the state payroll taxes (SUI & SDI) EDD (Employment Development Department) website. This is completed through an ACH transfer set up securely on the EDD website.

~~Business Manager~~Budget & Finance Administrator will transfer funds to and from Raven Springs and NCSA general checking accounts for bill payments or revenue pass through.



## VI. Cash Disbursements & Expense Allocations

Cash disbursements are generally made for:

1. Payments to vendors for supplies and services
2. Taxes/license fees
3. Staff training and development
4. Memberships and subscriptions
5. Meeting expenses
6. Employee reimbursements
7. Marketing/promotional materials
8. Program supplies and services

Checks are processed weekly. Invoices submitted to the Accounting Technician by Monday will be processed and paid by Friday of the same week. Checks can be prepared manually within one day, but this should be limited to emergency situations.

Requests for cash disbursements are submitted to Accounting in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee reimbursement request
4. Credit card purchases with receipts provided by authorized credit card holder

All invoices must have an account code written on them and approved by the requestor prior to being submitted to accounting.

Every employee reimbursement or purchase request must be documented on the approved form with travel authorization, receipts, nature of business, and program allocation before approving for reimbursement as follows:

**Lodging** - Lodging arrangements should be preapproved by the ~~Business Manager~~Budget & Finance Administrator. If an employee is accompanied by a non-employee, such as a family member or a friend, and incurs additional costs as a result, those additional costs are the employee's responsibility. An itemized receipt must be provided from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose.

**Meals** – Employees traveling on approved NCSA business will receive a per diem meal allowance. This allowance should only be issued if travel requires an overnight stay. To qualify for a per diem meal cost, the following leave and return time limits apply:





If travel begins before 7:00 am and ends after 9:00 am - Breakfast Maximum of \$20.00

If travel begins before 7:00 am and ends after 2:00 pm - Breakfast and Lunch Maximum of \$45.00

If travel begins before 11:00 am and ends after 2:00 pm - Lunch Maximum of \$25.00

If travel begins before 11:00 am and ends after 7:00 pm - Lunch and Dinner Maximum of \$55.00

If travel begins before 5:00 pm and ends after 7:00 pm - Dinner Maximum of \$30.00

If travel begins before 7:00 am and ends after 7:00 pm - Breakfast, Lunch and Dinner Maximum of \$75.00

An itemized receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose.

**Other Expenditures** – an invoice or receipt and/or packing slip from the vendor detailing all supplies or services purchased (including the class/department for supplies or services) and the specific business purpose.

The Accounting Technician processes all payments and:

1. Verifies expenditure and amount
2. Verifies appropriate allocation information
3. Verifies that there is room in the budget, if over budget sends to Business Manager Budget & Finance Administrator and School Director for approval
4. Enters them into the Accounts Payable module
5. Prepares weekly Accounts Payable report
6. Submits payables, with attached backup documentation, to the Accountant for review
7. Mails check and appropriate backup documentation
8. Files all backup documentation with paystub attached in the appropriate file

The Accountant reviews all payments and:

1. Verifies account codes are correct
2. Verifies amounts are within budget
3. Verifies bank balances and prepares a weekly Accounts Payable Cash Flow Summary
4. Submits payables with all backup documentation to the Business Manager Budget & Finance Administrator
5. Prints checks approved by the Business Manager Budget & Finance Administrator



6. Submits checks, with attached backup documentation, to the ~~Business Manager~~Budget & Finance Administrator for signature. All checks equal to and in excess of \$1,000 require a second signature from the School Director or an authorized staff member (Arts Director)

The ~~Business Manager~~Budget & Finance Administrator approves all payments and:

1. Reviews account coding
2. Reviews if in budget, if not submits payable to the School Director for approval
3. Approves weekly Accounts Payable Cash Flow Summary
4. Signs checks



## VII. Credit Card Policy and Charges

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which Nevada City School of the Arts receives funds.

The receipts for all credit card charges will be given to the Accounting Technician within two (2) weeks of the purchase along with proper documentation. The Accounting Technician will verify all credit card charges with the monthly statements. All charges will be entered into the accounts payable module by the Accounting Technician with applicable allocation information for posting. A copy of all charges will be attached to the monthly credit card statement when submitted to the ~~Business Manager~~Budget & Finance Administrator and authorized card holder for approval and signing.

All credit card usage will be provided to the School Director for review and approval.



### **VIII. Accruals**

To ensure a timely close of the General Ledger, Nevada City School of the Arts may book accrual entries. Some accruals will be made as recurring entries.

Accruals to consider:

1. Monthly interest earned on checking accounts, certificates of deposits, apportionments and allocations from state & federal funding not received by end of year, etc.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, health benefits, etc.



## IX. Bank Account Reconciliations

1. All bank statements are given unopened to the accountant. The accountant reviews the statements for unusual balances and/or transactions and for timely reconciliation completes: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
2. The accountant will verify that voided checks, if returned, are appropriately defaced and filed.
3. The accountant will investigate, void and reissue any checks that are outstanding over six months.
4. The accountant will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.
5. The reconciliation report will be reviewed, approved, dated, and initialed by the ~~Business Manager~~Budget & Finance Administrator.



## **X. Petty Cash Fund**

Petty cash funds are maintained by the organization. The funds are to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.

1. The petty cash fund will not exceed \$100 for receptionist(s) and \$750 for the Aftercare Program and is kept in a locked file cabinet.
2. The accountant oversees the petty cash fund.
3. All disbursements made from petty cash are acknowledged in writing by the receiving party.
4. Once a month a petty cash reconciliation report is submitted to the Accounting Technician. The Accounting Technician verifies all receipts and cash balance. All receipts are processed through payables to replenish the petty cash.
5. No checks will be cashed by the petty cash fund.



## XI. Property and Equipment

Property and equipment include items such as:

1. Office furniture and equipment
2. Computer hardware
3. Computer software
4. Building & Land improvements

It is the organization's policy to capitalize all items which have a unit cost equal to or greater than three thousand dollars (\$3,000). Items purchased with a value or cost less than three thousand dollars (\$3,000) will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

Computer Hardware	3 years
Computer Software	3 years
Office Equipment	5 years
Office Furniture	5 years
Building Improvements	10 years
Land Improvements	10 years

1. A Fixed Asset Log is maintained by the Accountant and ~~Business Manager~~Budget & Finance Administrator including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.
2. The Log will be reviewed by the ~~Business Manager~~Budget & Finance Administrator.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. The ~~Business Manager~~Budget & Finance Administrator shall be informed in writing of any change in status or condition of any property or equipment.
5. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.



## XII. Personnel Records

1. All personnel files contain the following documents: an application and/or resume, date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, and termination data where applicable, a signed confidentiality agreement, a signed acknowledgement of receipt of Personnel Policies, an emergency contact form, and other forms as deemed appropriate by the ~~Business Manager~~Budget & Finance Administrator.
2. All employees will fill out an I-9 form and submit the allowable forms of identification to the Payroll Technician.
3. The completed I-9 forms will be kept in a secure location separate from the personnel files and stored electronically in the payroll portal.
4. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.





### XIII. Payroll Processing

1. Timesheets are to be provided to all staff on the approved form and submitted bi-monthly via clipboards to each building's staff room, or agreed general location available to the employee.
2. Timesheets are to be kept on a daily basis and completed in ink – unless prepared electronically.
3. Any corrections to timesheets are to be made by making a single line through the error and writing in the correction. Correction fluid and/or tape are not allowable.
4. Timesheets are to be signed and dated by the employee by the date due for submission to the Accounting Technician.
5. Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be accompanied by an Employee Change Form and signed by the supervisor or employee before the change can be made.
6. The Payroll Technician will input payroll in a timely manner and record sick time and any other information deemed necessary to properly reflect time worked or sick time taken.
7. The Payroll Technician will review timesheets and payroll entries then submit them to the accountant for auditing before processing payroll.
8. Paychecks will be direct deposited, mailed or distributed by the Payroll or Accounting Technician on the paycheck date.
9. If the employee requests that their check be turned over to a third party, the request must be made in writing prior to distribution.
10. Employees may choose direct deposit to a designated bank account. Their paycheck is deposited directly into the designated account on the payroll date. The employee will receive a verification stub.
11. The accountant will prepare all data sheets; The ~~Business Manager~~Budget & Finance Administrator will review and the School Director will approve all data sheets. The Payroll Technician will enter all new or changed data sheets into payroll.
12. The ~~Business Manager~~Budget & Finance Administrator will review payroll expenditures and allocations monthly or at budget revision cycles.
13. All quarterly federal and state payroll reports will be prepared and filed appropriately by the accountant and audited by the ~~Business Manager~~Budget & Finance Administrator.
14. All W-2 statements are issued to employees prior to January 31<sup>st</sup> of the following year for the prior calendar year through Coastal Payroll software.



#### XIV. End of Month and Fiscal Year-End Close

1. The ~~Business Manager~~Budget & Finance Administrator will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each month and fiscal year end, the ~~Business Manager~~Budget & Finance Administrator will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the ~~Business Manager~~Budget & Finance Administrator and School Director, no more entries or adjustments will be made into that month or year's ledgers.
5. At the end of the fiscal year, an outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the School Director, ~~Business Manager~~Budget & Finance Administrator, and the CGC Board for their review and approval. The CPA will then file the return with the Internal Revenue Service by the annual deadline.
6. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency.



## XV. Financial Reports

The accountant will prepare the monthly and annual financial reports for distribution to the ~~Business Manager~~Budget & Finance Administrator. The reports will include: balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, expenditure report and any other requested reports.

Periodic and annual financial reports will be submitted to the Board of Directors for review and approval.



## XVI. Fiscal Policy Statements

1. All cash accounts (except petty cash) owned by Nevada City School of the Arts will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
2. All capital expenditures which are up to and exceed three thousand dollars (\$3,000) will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. No salary advances will be made under without prior approval from the School Director.
5. No travel cash advances will be made except under special conditions and pre-approved by the School Director.
6. Reimbursements will be paid upon complete expense reporting and approval using the official Nevada City School of the Arts purchase requisition form. Reimbursements to the School Director will be authorized by the ~~Business Manager~~Budget & Finance Administrator.
7. Any donated item with a value exceeding (\$50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. The School Director, ~~Business Manager~~Budget & Finance Administrator and Assistant Principal are the signatories on Nevada City School of the Arts' bank accounts. Disbursements exceeding \$1,000 require a second signature by an authorized signer. Checks over \$50,000 require approval from the Board of Directors if not already an approved budgeted expense.
9. Bank statements will be reconciled monthly. All bank statements and reconciliations will be given to the ~~Business Manager~~Budget & Finance Administrator for review.
10. Correction fluid and/or tape will never be used in preparing timesheets or any accounting documents.
11. Accounting and personnel records will be kept in locked file cabinets in the finance office and only parties with financial and/or HR responsibility will have access to the keys.
12. 4907-4442-7027, v. 2



## **PURCHASING POLICIES & PROCUREMENT PROCEDURES**

Nevada City School of the Arts (NCSOTA) personnel shall adhere to the following purchasing policies, as established by the Charter Governance Council (CGC) at a duly held meeting on

### **Budget Approval**

Budgeted expenditures are approved during the budget adoption and revision process, as required by the Nevada County Superintendent of Schools (NCSoS.) The annual "adopted" budget is generally adopted in May for the following year, with revisions in November and February. The adopted budget and each revision must be approved by the ~~Business Manager~~Budget & Finance Administrator, the School Director, and the CGC on a timely basis and in accordance with NCSoS requirements and deadlines.

### **Payroll Expenditures**

The following NCSOTA personnel are authorized to approve payroll expenditures, as documented on employment contracts and other personnel forms, provided that such expenditures are within the parameters of the approved budget then in effect, or are within the limits described below:

Holly Pettitt, School Director

~~Melissa Brokenshire~~Cindy Jurado, Business ManagerBudget & Finance Administrator

The CGC shall approve all employment contracts through the budget approval process. Such approval may occur after the beginning of the contract start date, provided that the expenditures which occur prior to the approval date are within the parameters of the approved budget then in effect.

### **Non-Payroll Expenditures Approval**

The following NCSOTA employees are authorized to approve expenditures as follows:

Employee	Type of Expenditure	Limit
School Director	Any type – within budget	Budget
	Any type – not in budget	\$50,000
School <del>Business Manager</del> <u>Budget &amp; Finance Administrator</u>	Routine Expenditures -	
1	\$1,800, up to budget	
Main Lesson Teachers	Any type – emergency only - 2	\$500
	Classroom supplies	Budget
	Field studies	Budget
Lead Music Teacher	Music supplies	Budget
Movement Teacher	Movement supplies	Budget
	After-school sports supplies	Budget
Resource Teacher	Resource Center supplies	Budget
Assistant Principal	Art and electives supplies	Budget
	Electives services (instrument repair, etc.)	Budget

<sup>1</sup> Routine expenditures include utilities, janitorial and administrative supplies, copier lease payments, and other expenditures which are defined as "routine" by the School Director.

<sup>2</sup> In absence of the School Director only.

Food Services Coordinator	School Nutrition Program supplies	Budget
	Food procurement for SNP	\$10,000, See below
<u>Employee</u>	<u>Type of Expenditure</u>	<u>Limit</u>
Development Coordinator	Advertising	Budget
	Fundraising (AGC, AMOT, grants, etc.)	Budget
Lead Custodian	Janitorial supplies	Budget
Facilities Coordinator	School Maintenance supplies	\$250.00, up to budget
Admin Secretary	Admin/tech supplies	\$100.00, up to budget
Property Manager	Facility/Water Maintenance Supplies	Budget
Any expenditures that are outside the parameters described above require CGC approval prior to purchase or payment.		

In addition, the CGC shall regularly review reports presented to the finance committee. On a monthly basis, the ~~Business Manager~~Budget & Finance Administrator or Finance Committee Member shall present to the CGC a budget vs. actuals report from the preceding calendar month.

#### General Checking Account

NCSOTA may establish and maintain a checking account at Tri-Counties Bank in Grass Valley, California, for the purpose of depositing funds received by the school and use of general payables for operations. The account shall be funded with an initial cash balance transfer obtained from the NCSoS Treasury as of June 30, 2015. The account shall be in the name of "Nevada City School of the Arts".

Funds in this account, will be reconciled monthly by the accountant in the business office, approved by the ~~Business Manager~~Budget & Finance Administrator and reviewed by the School Director.

Authorized signers on this account shall consist of:

Holly Pettitt, School Director  
~~Melissa Brokenshire~~Cindy Jurado, Business ManagerBudget & Finance Administrator  
 Angie Maxson, Assistant Principal

Each disbursement check from this account greater than \$1000.00 shall require two signatures.

#### Payroll Checking Account

NCSOTA is authorized to establish and maintain a payroll checking account at Tri-Counties Bank in Grass Valley, CA for the purpose of funding semi-monthly payroll. The account shall be in the name of "Nevada City School of the Arts" and reconciled monthly by the accountant in the business office, approved by the ~~Business Manager~~Budget & Finance Administrator and reviewed by the School Director.

This account shall be maintained with a balance transfer equal the amount of payroll expense monthly.

Authorized signers on this account shall consist of:

Holly Pettitt, School Director  
~~Melissa Brokenshire~~Cindy Jurado, Business ManagerBudget & Finance Administrator

### Petty Cash

NCSOTA may disburse funds from the general checking account for purposes of maintaining petty cash at the school, up to a maximum balance of \$1,000. Petty cash shall be maintained in the school safe, or in another securely locked location, at all times.

### Credit Card

NCSOTA may obtain a business credit card in the name of the Nevada City School of the Arts, up to a maximum, combined, limit of ~~\$20,000~~ \$22,500.

Each credit card will bear the name of the individual authorized to use the card. NCSOTA is authorized to obtain credit cards bearing the name of the School Director, the ~~School Business Manager~~ Budget & Finance Administrator, the Property Manager, the Food Services Director, Facilities Coordinator, Aftercare Director and the Development Coordinator.

In order to prevent unauthorized expenditures, use of a credit card by someone other than the individual named on the card (i.e., sharing credit cards) is expressly prohibited. The ~~Business Manager~~ Budget & Finance Administrator are responsible for reviewing credit card charges to determine whether they are appropriate business expenses. Each authorized credit card holder is responsible for retaining all credit card receipts. All receipts must be submitted to the Accounting Technician within two (2) weeks of the purchase along with proper documentation. All authorized credit card holders who make unauthorized purchases shall be liable to NCSOTA for the amount of the purchase, plus interest.

### Class Budgets

All classroom budgets will not carryover from fiscal year to fiscal year and will need to be spent in the year the budget was approved. Receipts for expenses shall be submitted quarterly and will have an end of the year cutoff date in May.

### Staff Computers

The purpose of this policy is to provide a consistent, transparent and equitable set of guidelines regarding the purchase and replacement of computers within the school. NCSOTA has established a purchasing price of \$1,200 to purchase a new computer for staff. This computer can be Mac or PC whichever is preferable to the employee. All computers purchased will be recorded in an asset listing and will have a replacement cycle of 5 years.

### Record Keeping

Transaction ledgers, canceled/duplicate checks, payroll records, and any other necessary fiscal documents will be maintained by school staff in a secure location as required by NCSOTA's records retention policy.

4899-8636-5469, v. 2

### School Nutrition Procurement Procedures

Procurement is a multistep process for acquiring the best possible goods and services at the lowest possible price. NCSOTA will purchase goods and services for use in the School Nutrition Program in

**Commented [KR1]:** We can provide you a draft Records Retention Policy if you do not already have one.

compliance with Title 2, Code of Federal Regulations 2 CFR), sections 200.318-200.326, Title 7, Code of Federal Regulations (7 CFR), parts 210 and 220, and all applicable state and local rules. When making procurement decisions, NCSOTA will follow the following four fundamental principles of procurement:

1. Comply with the Buy American Provision by purchasing, to the maximum extent possible, agricultural commodities and products grown and processed in the United States.
2. Understand and comply with federal, state and local requirements
3. Ensure that full and open competition exists to the maximum extent possible as outlines in 2 CFR, Section 200.319 (a)
4. Award contracts to responsible and responsive bidders

#### **Methods of Procurement**

##### **1. Micropurchase Method (2CFR, Section 200.320[a])**

Micropurchases may be awarded without soliciting competitive quotations or comparing prices among qualified suppliers if the following two conditions are met:

- The aggregate value of a single transaction is \$10,000 or less up to \$50,000 with a self-certification.
- NCSOTA Staff considers the price to be reasonable based on research, experience, purchase history, or other information. Documentation (e.g., receipts and invoices) must be maintained for the prior three years plus the current program year or until the next California Department of Education (CDE) review, to document costs that are reasonable.

NCSOTA will distribute micropurchases equitably among qualified suppliers to the extent practical. NCSOTA will ensure that purchases are made at a variety of stores. NCSOTA will not limit its purchases to only one store unless it is not practical due to distance of another store from the school.

##### **2. Small Purchase Method (2 CFR, Section 200.320[a][2])**

The small purchase method is used to procure goods and services when the aggregate value of the purchase is equal to or less than the small purchase threshold adhered to by NCSOTA. NCSOTA has a small purchase threshold of \$50,000. Both federal and state have raised small purchase threshold to \$250,000. I would think since we can micropurchase up to \$50,000, our small purchase threshold should be raised.

NCSOTA will follow the following steps when conducting procurements using the small purchase method:

- **Step 1:** NCSOTA food service coordinator (FSC) will develop and provide a clear and accurate description of the technical requirements of the goods or services to be procured to potential sources per 2 CFR, Section 200.319(d)(2), including the requirement to comply with the Buy American Provision per 7 CFR, sections 210.21(d)



and 221.16(d). The same specifications will be provided to each potential vendor so that each vendor can provide price quotes on the same goods or services. These will all be reviewed with the School Director before requesting quotes from vendors.

- **Step 2:** Price or rate quotations will be obtained from a minimum of two responsible and responsive sources. Price quotes must be documented in writing per NCSOTA's policy. Price quotes provided verbally by a vendor must be documented by NCSOTA FSC and provided to the Business Office for record keeping and availability. All written quotes submitted by potential vendors will be retained by NCSOTA FSC with other related procurement documentation (e.g., invoices) for the term of the contract plus extensions and three additional school years or until the next review by the CDE.
- **Step 3:** NCSOTA FSC will evaluate the written quotes received based on the stated evaluation criteria in order to determine responsiveness.
- **Step 4:** NCSOTA FSC will award small purchases to the lowest priced responsible and responsive vendor.
- **Step 5:** NCSOTA FSC will monitor the contract to ensure goods or services solicited for are the ones received and all deliverables are met per 2 CFR, Section 200.318(b).

NCSOTA will periodically check and update procedures for any changes to the micropurchase and small purchase thresholds approved by the federal awarding agency, the US Department of Agriculture (USDA).

### 3. **Formal Purchase Methods (2 CFR, Section 200.320[c][d])**

The formal purchase method is used to procure goods and services when the estimated purchase price is above the federal small purchase threshold. Both Invitation for Bid (IFB) and Request for Proposal (RFP) methods may be used by NCSOTA.

The terms of formal contracts will be one year. Renewal options will be mutually agreed between NCSOTA and the awarded contractor.

NCSOTA will complete the following steps when conducting formal procurements:

- **Step 1:** NCSOTA will describe how it performs a cost or price analysis (2 CFR, Section 200.324) for every procurement in excess of the federal small purchase threshold including contract modifications. The method and degree of analysis are dependent on the facts surrounding the particular procurement situation, but as a starting point, NCSOTA will make independent estimates before receiving bids or proposals to ensure the bids or proposals received are reasonable.
- **Step 2:** NCSOTA will develop a written solicitation, which will incorporate:
  - A clear and accurate description of the technical requirements for the goods or services to be procured per 2 CFR, Section 200.319(d)(1).
  - The requirement to comply with the Buy American Provision per 7 CFR, sections 210.21(d) and 220.16(d). All requirements that the offerors must fulfill, and all other factors (IFBs and RFPs) and their relative importance (RFPs only) used in evaluating bids or proposals per 2 CFR, Sections 200.319(d)(2).

- Instructions for responding vendors.
- The general terms and conditions of the contract.
- **Step 3:** NCSOTA's FSC will publicly advertise the solicitation in print and on websites 14 days prior to the deadline for submission of bids and proposals.
- **Step 4:** NCSOTA's FSD and FSC will open bids resulting from IFBs at the time and place prescribed in the solicitation. RFPs will be opened according to NCSOTA's determination (2 CFR 200.320[b][2]).

NSCA and FSC will evaluate offers from responding firms by using the evaluation criteria outlined in the solicitation for both IFBs and RFPs. If there is not a minimum of two respondents, NCSOTA and FSC will review the solicitation to ensure that it is not limiting competition as outlined in 2 CFR, Section 200.319, and consider expanding advertising efforts before reissuing the solicitation or accepting the single bid.

The offers will be ranked based on cost only for IFBs, and on evaluation criteria (i.e., technical criteria) and cost for RFPs for all responsible and responsive responders. NCSOTA and FSC must describe their written method used to conduct a technical evaluation of all proposals received, as required by 2 CFR, Section 200.320(b)(2) for RFPs only. NCSOTA and FSC will negotiate the technical aspects of each RFP prior to negotiating the cost aspect of the RFP. Any or all bids may be rejected if there is sound documented reason.

- **Step 5:** Responsible and Responsive Contractors (2 CFR, Section 200.318[h]). NCSOTA will award contracts only to responsive and responsible contractors possessing the ability to conform to all of the SFA's stated terms and conditions and to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. NCSOTA defines responsive as the respondent conforms to all of NCSOTA's stated terms and conditions and defines responsible as the respondent is capable of performing successfully under the terms and conditions of the contract.
- **Step 6:** NCSOTA will award the contract to the responsible and responsive bidder who offers the lowest price for IFBs. All IFBs will result in a firm, fixed-price contract.

For RFPs, the NCSOTA will award the contract to the responsible and responsive respondent whose proposal is most advantageous to NCSOTA, with price and other factors considered. All RFPs will result in either a fixed-price or cost reimbursable contract. 2 CFR Section 200.324(d) prohibits the use of a cost plus a percentage of cost contracts.

- **Step 7:** NCSOTA will monitor the contract per 2 CFR, Section 200.318[b] by:
  - Overseeing deliveries to ensure that the goods solicited for were received.
  - Periodic on-site visits to ensure services solicited are being satisfactorily performed.
  - Reviewing the contract's terms, conditions, and deliverables monthly to ensure that they are being met and done so in accordance with all federal, state, and local rules.
  - Ensuring that discounts, rebates, and credits in cost reimbursable contracts are provided.

#### **4. Noncompetitive Procurement Method (2 CFR, Section 200.320[c])**

NCSOTA will only enter into a noncompetitive agreement when one or more of the following circumstances apply:

- The item is available only from a single source.
- Public urgency or emergency exists for the requirement will not permit a delay resulting from competitive solicitation.
- NCSOTA received prior approval from the CDE after submitting a written request to the CDE with justification for conducting a noncompetitive procurement.
- After solicitation from a number of sources, competition is determined inadequate.

#### **5. Purchasing Cooperatives and Intergovernmental Procurement (2 CFR, Section 200.318[e])**

NCSOTA may choose to make purchases through a cooperative agreement with a group of other schools to increase purchasing power or NCSOTA may piggyback on contracts awarded to a vendor from another school district when all procurement principles are followed.

While intergovernmental agreements can benefit NCSOTA, NCSOTA may only enter into an intergovernmental agreement with a local government (e.g., charter school, school district). NCSOTA may also join or piggyback onto a cooperative when that agreement was procured and awarded consistent with federal and state procurement regulations.

For cooperative purchasing, NCSOTA's FSC must ensure the solicitation and contract, proof of advertising, and bid award documents (e.g., evaluation documentation) from the lead entity adhere to federal, State, and local regulations, laws, and standards. NCSOTA's FSC must retain documentation for the term of the contract, plus any extensions, and three additional school years.

For piggybacking, NCSOTA's FSC must obtain prior written permission from the lead entity awarding the bid and the vendor who was awarded the bid. A copy of the solicitation and contract, including the piggyback clause, proof of advertising, and bid award documents (e.g., evaluation documentation) must be retained for the term of the contract plus extensions and three additional school years.

A copy of all documents listed above will be made available during a procurement review.

#### **6. Buy American Provision (7 CFR, sections 210.21[d] and 220.16 [d]; U.S. Department of Agriculture Policy Memorandum SP 38-2017) & CFR 220.16(d):**

Section 104(d) of the William F. Goodling Child Nutrition Reauthorization Act of 1998 (Public Law 105-336) added a provision, Section 12(n) to the National School Lunch Act (NSLA) (42 USC 1760(n)), requiring school food authorities (SFAs) to purchase, to the maximum extent practicable, domestic commodities or products. Section 12(n) of the NSLA defines a domestic commodity or

product as an agricultural commodity (i.e., meat/meat alternate, grain, fruit, vegetable, and fluid milk) or processed product (i.e., processed food product that includes components that contribute to a reimbursable meal, such as a chicken patty that contains a meat/meat alternate and grain component) that is processed in the United States using substantial agricultural commodities that are produced in the United States. Substantial means that over 51 percent of the final processed product consists of agricultural commodities that are grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowed under this provision as territories of the United States.

When funds are used from the nonprofit school food service account, SFAs must ensure that procurement transactions for food products comply with the Buy American Provision requirement in 7 *CFR*, sections 210.21(d) and 220.16(d), whether food products are purchased by SFAs or entities that are purchasing on their behalf.

**Note:** The SFA is not required to adhere to the domestic requirement for foods that are not creditable food components.

NCSOTA will ensure that the solicitation and contract language include the requirement for domestic agricultural commodities and products and retain records documenting any exceptions in advance of accepting deliveries. Implementation of the Buy American Provision by NCSOTA FSC will be ensured by:

- Including the Buy American Provision requirement in bid specifications, IFBs, RFPs, contracts, purchase orders, and other procurement documents issued.
- Monitoring the contract to ensure that the domestic products solicited are the ones received.
- Requiring suppliers to provide certification of domestic origin for all food products, from bids and proposals through receipts and invoices.
- Conducting monthly reviews on storage facilities to ensure the domestic products received are the ones solicited for and awarded.

**Limited exceptions to the Buy American provision.** There are limited exceptions to the Buy American provision which allow for the purchase of foods not meeting the “domestic” standard as described above (i.e., “non-domestic”) in circumstances when use of domestic foods is truly not practicable. These exceptions, as determined by the FSC, are:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

NCSOTA or vendor must document exceptions to the Buy American Provision requirement prior to accepting each and every nondomestic agricultural commodity or product. This documentation must be on file for at least the current year plus three years, and must be made available during an on-site administrative review and an off-site procurement review.

The documented exception will include the following:

- A description of the nondomestic item and an evaluation of if there are domestic sources for the product.
- Alternative domestic commodities or products that NCSOTA considered or the vendor offered, and the reason they were not substituted for the nondomestic item.
- A synopsis of what third-party verification (e.g., USDA Agricultural Marketing Service Run a Custom Report web page at <https://marketnews.usda.gov/mnp/fv-report-config-step1?type=termPrice>) was done by the vendor or NCSOTA to determine cost and availability.
- Documentation by the vendor or NCSOTA outlining the price of both domestic and nondomestic commodities or products, and reasoning for lack of availability to justify the exception.
- The dates that the: (1) vendor informed the NCSOTA of the nondomestic commodity or product, (2) NCSOTA agreed to accept this food item in advance of delivery, and (3) commodity or product was received by the NCSOTA.

#### **7. Small and Minority Businesses, Women's Business Enterprises (2 CFR, Section 200.321)**

NCSOTA FSC will ensure that minority businesses, women's business enterprises and labor surplus area firms are used when possible by taking the following affirmative steps:

- Placing qualified small and minority businesses and women's business enterprises on solicitation lists.
- Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources.
- Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises.
- Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises.
- Using the services and assistance, as appropriate, of organizations such as the Small Business Administration and the Minority Business Development of the Department of Commerce.
- Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section

#### **8. Duplication of Good or Services (2 CFR, Section 200.318[d])**

NCSOTA will avoid the acquisition of unnecessary or duplicative items by determining whether the goods or services are necessary and ensuring that their purchase does not duplicate items or bids that NCSOTA already has in place. The NCSOTA FSC will provide the NCSOTA purchasing staff with documentation justifying that the purchase of all goods and services requested are required and not

duplicative prior to conducting a procurement.

#### **9. Competition (2 CFR, Section 200.319[a][b][1-7])**

NCSOTA will conduct all procurement transactions in a manner providing full and open competition. Situations where competition is limited will be avoided by NCSOTA. Some of these situations include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business.
- Requiring unnecessary experience and excessive bonding.
- Noncompetitive pricing practices between firms or between affiliated companies.
- Organizational conflicts of interest.
- Specifying only a brand name product instead of allowing an equivalent product to be offered.
- Any arbitrary action in the procurement process.

When a procurement has been properly conducted, and there is only one respondent, NCSOTA will evaluate the scope of work or services requested to determine whether they were too restrictive by contacting potential respondents who did not participate, and by reviewing the requested services for possible modification.

NCSOTA will then resolicit. If, after the second solicitation, there is only one respondent, NCSOTA will move forward with that award.

NCSOTA will ensure objective contractor performance and eliminate unfair competitive advantage by excluding contractors that develop or draft specifications, requirements, statements of work, and IFBs and RFPs from competing for such procurements. NCSOTA will maintain documentation to prove that the appropriate procurement procedures were used, and that the final selection is the most efficient and economical for NCSOTA.

#### **10. Brand Name or Equivalent (2 CFR, Section 200.319[b][6])**

When using a brand name or product code in the specification, NCSOTA will adhere to the following procedures:

- NCSOTA will ensure that the description in the specification will always include a clause that an equivalent product is acceptable.
- A copy of the specified brand or code will be posted on the NCSOTA website by the FSC so vendors can verify that the product they are bidding on is actually an equal.
- Vendors bidding an item as an equal product to the brand name specified will be required to provide NCSOTA with a product specification sheet and a sample case of the product for

taste testing and verification by all NCSOTA food services staff and a selected number of students to ensure that the product is an equal product to the brand name specified.

**11. Clear and Accurate Description of Technical Requirements Required (2 CFR, Section 200.319[d][1-2])**

NCSOTA will have written procedures for procurement transactions. These procedures will ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service being procured and will not contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service being procured and minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. A brand name or equivalent description may be used as a means to define the performance or other salient requirements of procurement. The specific desired features of the named brand which must be met by offers must be clearly stated, along with all requirements which the offerors must fulfill, and all other factors to be used in evaluating bids or proposals.

**12. Bid Protest (2 CFR, Section 200.318[k])**

NCSOTA is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve NCSOTA of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

NCSOTA accepts a prospective bidder's protest to a bid award if the protesting party believes the award is not in compliance with the law, does not follow bid procedures, or does not meet bid specifications. A protest must be filed with NCSOTA's designated point of contact for that bid. Such protests must be made in writing and received by the NCSOTA Business Office within five working days of the bid award date and shall include all documents supporting or justifying the protest. The protesting party must mail or deliver copies of the protest to the NCSOTA Business Office. A bidder's failure to file the protest documents in a timely manner shall constitute a waiver of their right to protest the award of the contract.

**13. Termination for Cause and Convenience (2 CFR, 200, Appendix II[b])**

All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

**14. Maintenance of Records (2 CFR, Section 200.318[i])**

NCSOTA will maintain records sufficient to detail the history of the procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, a copy of the solicitation and contract, the basis for the contract price (the bidding history), rationale and approval for noncompetitive procurements, any contract amendments, billing and payment

records, and a history of contractor claims for the full term of the contract plus extensions and three additional school years, or until the next review by the CDE. The CDE and USDA reviewers shall have full access to and the right to examine all procurement documentation.

#### **15. Contract Management (2 *CFR*, Section 200.318[b])**

NCSOTA must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. NCSOTA will perform the following tasks to ensure compliance:

- Monitor the vendors compliance with the terms of the contract or purchase order.
- Review products and delivery invoices or receipts to ensure the items that were solicited and awarded, are the items that are received.
- Conduct periodic reviews of storage facilities, freezers, refrigerators, dry storage, and warehouses to ensure the products received comply with the Buy American Provision.

#### **16. Certifications (including, but not limited to Appendix II to Part 200 of 2 *CFR*)**

NCSOTA will require any successful respondent to provide proof of having and maintaining, during the life of any contract with NCSOTA, Public Liability and Property Damage Insurance to protect themselves and NCSOTA from all claims for personal injury, including accidental death, as well as from all claims for property damage arising from the operations any contract that NCSOTA enters into. (23 *CFR* Section 646.105[a])

NCSOTA will not enter into a contract with any company or individual that has been debarred or suspended. Vendors that are awarded contracts are required to submit a completed Debarment and Suspension Certificate, and Disclosure of Lobbying Activities. These forms must be completed prior to commencement of work.

NCSOTA will require that vendors and potential vendors certify that pursuant to Education Code Section 45125.1, it has conducted criminal background checks, through the California Department of Justice, of all employees providing services to the District, and that none have been convicted of drug related, sex offenses or any felonies, as specified in Penal Code Sections 1192.79(c) and 667.5(c), respectively.

#### **17. Continuing Education/Training Standards (7 *CFR*, sections 210.30[b][3],[c][1-5], [d][1-6], [e][1-2])**

NSCA operates the School Nutrition Programs (SNP) and must ensure that all SNP directors (*CFR*, Section 210.30[b][3]), SNP managers (7 *CFR*, Section 210.30[c][1-5]), and staff (7 *CFR*, Section 210.30[d][1-6]) with responsibility for SNP, complete their required annual trainings. The annual training should include, but is not limited to, the following topics as applicable: training in procurement procedures, the identification of reimbursable meals at the point of service, nutrition, health and safety standards, and any other specific topics identified by USDA Food and Nutrition Service as needed to address program integrity or other critical issues. Annual training requirements for SNP managers, directors, and staff are summarized under 7 *CFR*, Section 210.30[e][1-2].



On August 23, 2023, the USDA Food and Nutrition Service (FNS) released SP 21-2023, Initial Implementation Memorandum: Child Nutrition Program (CNP) Integrity Final Rule. This final rule is intended to strengthen and streamline the oversight, accountability, and program integrity across the CNPs including the National School Lunch Program (NSLP), School Breakfast Program (SBP), Special Milk Program, and Summer Food Service Program. Highlights of the final rule include:

- Focusing on overall integrity process improvements.
- Introducing targeted flexibilities in the NSLP and SBP that streamline monitoring requirements and lower administrative burden for state agencies.
- Improving the ability of FNS and state agencies to address the rare instances of severe or repeated violations of program requirements in the CNP.
- Adding annual procurement training.
- Extending the School Nutrition Program Administrative Review and Food Service Management Company contract review from three to five years.

4899-8636-5469, v. 2

I am writing to share my wholehearted support for the school counseling services provided at NCSA, and to honor the extraordinary compassion and professionalism of Counselor Scott Mertz.

After the sudden and tragic passing of my 11-year-old daughter Sage's father, Scott showed up for our family in ways that went far beyond the expectations of his role. On the very next day—his own birthday, while his mother waited at home with a homemade cake—Scott came to our house to support Sage in her grief. He found her crying in a hammock and simply sat with her, quietly and tenderly, for over an hour. In that sacred time, he helped her begin to process the loss, not by offering solutions, but by being fully present. During their time together, he gently guided her in creating an “inner circle of support”—a list of trusted people she could turn to when feeling overwhelmed. This gave Sage a sense of grounding and reminded her that she was not alone, even in the midst of immense heartbreak. She came away from that experience with a renewed sense of connection and the comforting realization that she is part of a loving, supportive community.

At our request, Scott respectfully honored our wishes and took great care to protect Sage's privacy, thoughtfully managing communication with students and staff in a way that upheld her dignity and emotional safety.

Scott has continued to be a steady, compassionate presence in Sage's life—not only in helping her navigate the deep grief of losing her father, but also in supporting her through the everyday social challenges that come with being a young person in school. He is someone she trusts deeply, someone she knows she can turn to whether she's having a hard day emotionally or needing guidance in peer dynamics. That kind of support is immeasurable in a child's development and well-being.

The care we received from Scott, NCSA's counseling services and the broader NCSA community was deeply moving. We were embraced with personal condolences, heartfelt cards, warm hugs, and shared tears from staff members who truly showed up for us. In a time of overwhelming sorrow, their presence brought real comfort.

Sage and Mr. Scott share a special connection and bond—one built on mutual trust, deep care, and respect. As a parent walking beside a grieving child, I cannot overstate the relief I feel knowing that my daughter has an adult at school she fully trusts and feels safe with. Knowing she can turn to him for anything is a gift that no words can adequately describe. Sage is still thriving, doing well in school, socially active and still activated in her extracurriculars. The support our family has received from the counseling services is absolutely invaluable and a large contributor to Sage's current well being after such tragedy. We are so fortunate and blessed to be a part of this school community.

With deep gratitude,  
Sommer Davis