

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

Regular Meeting Agenda
December 13, 2018
5:30 p.m. – 7:30 p.m.
Lower Campus Atrium

Call to Order: 5:30 p.m.

Roll Call:

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

Plaudits:

Action Items

1. Approve Agenda

Consent Agenda

2. Approve November 15, 2018 Meeting Minutes – *See attached*

Reports

3. Director's FYI Report – *see attached*
4. Board and Committee Reports
 - a. Nomination & Recruitment
 - b. Finance – *See attached*
 - c. Fund Development

Discussion Items

5. Review Emergency Procedures – *See attached*
6. LCAP Update
7. Public Relations Ideas
8. Classroom Observation Schedule – *See attachment*
9. Review and Accept 2017-18 Fiscal Financial Audit – *See Attachment*

Action Items

10. Approve Ends Report – *See attached*
11. Approve Director Compensation Proposal – *See attached*
12. Approve Revised B1 Financial Conditions and Activities – *See attached*
13. Approve Injury and Illness Prevent Plan Policy – *See attached*
14. Approve Facilities Use Fees – *See attached*
15. Approve Facilities Rentals Documents – *See attached*

Closed Session

16. Director's Evaluation

Adjournment 7:30 p.m.

This agenda was posted on Monday, December 10, 2018 at 5:30 p.m. at least 72 hours in advance of this meeting, at Building 3 and Building 8 and the NCSA website (ncsota.org). Handouts are available at the Building 8 reception office.

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

Regular Meeting Minutes
 November 15, 2018
 5:30 p.m. – 7:30 p.m.
 Lower Campus Atrium

Call to Order: 5:30 p.m.

Roll Call: Jeff Corbett, Mackenzie Leeke, Leah DeLira, LeeAnne Haglund, John Gilman, Angie Tomey (5:35), and Nancy Nobriga

Guests: Jody Deaderick, Carabeth Rowley, Eli Ferrier, Angie Maxson-Defeyter, Holly Pettitt, Melissa Brokenshire, and Toni Holman

Absent: Paul Harton, Winter Shaw

Public Forum: None

Plaudits: See the Directors note. LeeAnne thanked for managing the school in the smokey condition. To Lee for working late when custodians are absent. Staff for transportation of students on the smokey day.

Action Items

1. Approve Agenda
 Motion: Leah Delira 2nd: Mackenzie Leeke
 Unanimous

Consent Agenda

2. Approve October 18, 2018 Meeting Minutes – *See attached*
 Motion: Nancy Nobriga 2nd: LeeAnne Haglund
 Unanimous

Reports

3. Director's FYI Report – Holly shared some of her thoughts about courageous conversation in the school with students and parents.
4. Board and Committee Reports
 - a. Nomination & Recruitment – Mackenzie and the committee are hosting a new member course on December 7, 2018. They will be touring the facilities and reviewing the Directors book.
 - b. Finance – First Interim Review – Melissa described the budget process for new board members. The finance committee looked at the budget in depth and there have been changes to the budget based on new discoveries. They have recommended it for approval.
 - c. Fund Development – Discussed the success of the board calls in support of Annual Giving. They also are planning for bringing in outside bidders (outside the school community) for AMOT. They are also looking for more, smaller sponsors. Board members are being asked to help look for sponsors, Leah is willing to assist board members with "the ask" if they need it. Sponsorship sample packets were shared with the board.

Discussion Items

5. Discuss Facilities Master Plan
 Eli Ferrier shared information with the board regarding the Facilities Master Plan. He also shared information about the Bear River Land Trust conservation easement opportunities that may be coming our way to help develop trails on the property. Bicyclists of Nevada County (BONC) are also interested in working with NCSA and the Land Trust to develop bike trails. More information and planning is needed before any action is taken.
6. Discuss Director Compensation Proposal – The Request for Proposal (RFP) was reviewed for new board members. The presentation will take place at an upcoming meeting.
7. Discuss Public Relations – There was a front page article in the Union newspaper about our Industrial Arts Program students doing a good deed for our neighbor. We need to submit more articles like this to let our community know the good works we are doing. More discussion of ideas was asked for at the next meeting.
8. Discuss Board Retreat in August – August 17, 2019 from 9:00 am – 4:00 pm. The word Retreat was determined to be misleading. Renamed to Board Intensive.

Action Items

Adjournment 7:30 p.m.

Respectfully Submitted
Submitted by: Toni Holman, NCSA Administrative Secretary

Approved by the NCSA Charter Council

Jeff Corbett, Board Chair

Date

Leah Delira, Board Secretary

Date



School Director FYI Report

December 13, 2018

This report details highlights of the month, operational achievements and items that the Board may like to know and helps to satisfy compliance with our B-6 Communication to the Board policy as well as indicates progress toward our Ends. It is organized by the following:

1. Relevant financial information.
2. School level issues that help the board see the big picture.
3. Public events (activities and gatherings both on and off premises) of a nature that may affect the perception of the School in the community.
4. Internal and external changes like significant modifications to the normal pattern of school business.
5. Progress towards Ends Policies and LCAP

Plaudits

- + Congratulations to Brittani who had her baby boy, Jett, on December 6th. He was 10 lbs., 22 inches. He is a beautiful baby!
- + To Camille Hollingshead - who goes above and beyond for her 6th grade class each day. She is organized, dedicated and enthusiastic and a pleasure to work with! She is also hosting the Staff Holiday party this year.

Financial Information

- + As always, cash flow continues to be a concern. The SB 740 payment has been deferred again (it has been since September). We are hoping to receive it in January.

School Wide Issues

- + Break-ins on the property

- + **Security:**

There has been a string of recent break-ins and vandalism on campus. Our current security camera system has been ineffective at identifying the culprits and Law Enforcement has recommended we install an upgraded system.

Sean McCloud and Yuba Lock & Safe are working on quotes for security cameras.

Price of a new surveillance system ranges from \$1200-\$7000. We will be looking for the best value option that provides good coverage and useful images of likely targets.

We are also considering an upgraded gate. Something that is secure against vehicles and can be operated automatically. Potential cost, ~\$7500. We are shopping around for the best value option. This is meant to replace the damaged cable gate at the Building 3 ditch crossing.

Racism on upper campus

Last week one of our black students found the 'N' word written on the boys' bathroom wall. This prompted me to meet with all our black middle school students to ask how they would like to see this handled. The result of our two-hour long meeting, in which they listed the most common transgressions by non-black students, was a PowerPoint presentation they created to present to all the classes in MS. We will present Thursday and Friday and I'll let you know how the first round went at the board meeting.

Special Education

We have Special Education student being placed in an NPS (Non-Public School). We are unable to provide services to meet his needs so in order to provide an offer of FAPE (Free and Appropriate Public Education) we will be placing him in a more restrictive environment. The cost to us will be \$28,000-\$50,000 a year, depending on the school he goes to. The final IEP is Wednesday so I will have more definitive detail at the board meeting.

Events

No Upcoming Events

Significant Changes

Nothing to report

Facilities

Melissa, Eli and I are currently creating a budget to cover all the phases of the Draft Facilities Plan. We will bring this to you in January for final approval.

Water:

There is now hot water in the building 9 kitchen, 3rd floor bathrooms and second floor bathrooms in the center.

Our new plastic water tanks for potable water are in place and are have received final approval from Nevada County Environmental Health. Ian will finish the project now that the county is on board.

A leaking culvert under the road at the NID ditch has been discovered recently and will need to be addressed. It is making the parking lot at lower campus by the parking lot very wet. Ian and Lee met with Josh from NID 12/7/18. He is sending out an expert to assess the issue. If the problem is the culvert, they will split the cost with us. If the problem is the canal they will fix it.

Building 9:

The Kitchen has been professionally cleaned. A new used stove has been donated and delivered from Briar Patch. The hood fire sprinkler drawings are being reviewed by the fire marshal. Once these are approved we can begin the hood overhaul.

Gym lights have arrived and should be installed shortly.

A patch in the road way at Building 9 has been executed by the Industrial Arts class where the new gas line was run for the new water heater. It was an excellent class on how to mix, pour and finish concrete for the students.

Office space for the Nisenan is nearly ready for occupancy, with new walls and improved natural lighting.

Rental of facilities:

In an effort to generate income from our land and property, our pricing for facilities rentals is being hammered out in great detail with a clear and detailed understanding of what our operating costs are and what our potential profit may be. Melissa has worked hard to source and compile a detailed and comprehensive Facilities Use Agreement that we may use for hourly rental of our buildings and grounds. She has also created an Expectations of Use agreement to supplement and codify our expectations that any tenants must abide by in order to document and safeguard our assets.

Fire Preparedness:

Cal Fire with the Washington Ridge Crew came during Thanksgiving and worked on our property line that borders a neighbor's house. We were ordered by the Fire Marshal to clear this area. They also started on the entrance by building 4. They will return during winter break to do more of the same.

Prompted by the impact from smoke from the Camp Fire, new air filters have been installed in all buildings air handlers and will be replaced every 6 months per best practice.

Panic bars have been installed in the UC movement room, resolving a fire egress issue that has plagued that room for years.

Trails:

Exploration of potential BYLT involvement has yielded 3 answers in response to our inquiry:

1. BYLT has no interest in a conservation easement on the Business Park property due to cost to the land trust. The potential developed value of this BP is simply too high for them to entertain the idea.
2. There is potential for a purchase of development rights on some or all of the 106-acre parcel north of Bitney Springs road. NCSA would need a well-considered and detailed future use plan to safeguard our own interest in any future use of that land and delineate those plans in a well-defined "building envelope" that would be reserved for our own future use.
3. BYLT is willing and eager to create trail easements in tandem with BONC to build out a trail network that would create a venue for trail race events.

On the last weekend in November, Eli hosted an event put on by the Norcal High School MTB Race League and pitched our campus as a venue for their events. It was well received and could be a lucrative venture for us to host their events several times a year. BONC leadership was also present at this clinic and expressed enthusiasm for the project. I will follow up and have some rough numbers for the board next month.

Arts Based Choice for Education

- ⊕ We continue to work on our Arts Integration units.
- ⊕ I have hosted two "Potential Parent" nights - both were better attended than last year at the same time and the feedback is always positive.

Academic, Arts & Social Emotional Achievement

- ⊕ Several teachers are beginning Class Meetings with excellent results!
- ⊕ We hold monthly character assemblies that focus on specific qualities we want to develop in our students. This month was Integrity and Honesty.
- ⊕ As promised from my Ends Report - we did administer a survey to the middle school students. At this time 81% report to be happy at NCSA, which is an improvement over last year's results, but still below the 90% we are working toward.

Safe, Respectful and Equitable Conditions for Learning and Working

- ⊕ Several teachers and I will begin a "Student Motivation Course" we learned about through our favorite teaching blog - *Cult of Pedagogy*. Student motivation is the single biggest complaint from teachers, so this course is quite timely! The course focuses on the following 5 Key Beliefs about Student Motivation:

- Credibility - Could they doubt that I'm a good teacher??
- Value - Could they doubt that this work matters for their lives?
- Belonging - Could they doubt that people like them do work like this?
- Effort - Could they doubt that they can improve with effort?
- Efficacy - Could they doubt that they can succeed?

We are excited to do the this together as a team and learn more about what motivates students to learn.

- + We have another meeting scheduled with Randolph, our trainer from the summer, to talk about our progress toward a more equitable educational environment. I think we are making small progress.
- + I have asked Melissa to look at ways we can increase staff & teachers' pay within the next year or two. Our financial outlook is good, and I always want to focus on ways to support our staff.

Contributor and Collaborator to the Greater Community

- + We continue to look for potential lessees in order to promote arts in the community.
- + Graduation Rates - As noted in my Ends Report, we are beginning to track the high school graduation rates of our students. I am still waiting for all of the High Schools to get back to me. Forest reported that all have graduated over the last three years except one student.

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

Finance Committee Meeting Minutes

December 4, 2018

5:00 p.m. – 6:00 p.m.

Briar Patch Amin Conference Room

140 Litton Drive Suite 210, Grass Valley, CA 95945

Call to Order: 5:05 p.m.

Roll Call: Paul Harton, Eli Ferrier, LeeAnne Hanglund, Jeff Corbett

Public Forum: *Members of the public are invited to address the Finance Committee regarding issues for future agenda. Comments to be limited to 3 minutes.*

Consent Agenda

1. Approve Agenda
2. Approve November 6, 2018 Meeting Minutes – *See attached*
Motion: Paul 2nd: LeeAnne
Unanimous Assent

Discussion Items

3. 2018-19 2nd Interim Budget Outlook
Discussed changes that are known for next budget cycle, discussed increases that we foresee for next school year and beyond.
4. Review Budget vs. Actuals Report – *See attached*
Reviewed report and there were no questions.
5. Review Facility Use Fee Schedule – *See attached*
Discussed the fee schedule and determined that we could charge a little more for the gym rate and add a footnote that rates are subject to change.
6. Review Facility Use Application & Agreement – *See attached*
Discussed the proposed sample applications from various schools. The committee agreed on the NU sample with some additional language from Castro Valley. Discussed finalizing these applications, rules & regulations and an official agreement that would then be posted on the website to streamline processes.
7. Discuss Long-Term Capital Expenditure Plan - *Handout*

Adjournment 6:15 p.m.

This agenda was posted on Friday, November 30, 2018 at 5:00 p.m. at least 72 hours in advance of this meeting, at Building 3, Building 8, the NCSA website (ncsota.org) and 140 Litton Dr., Grass Valley, CA 95945. Handouts are available at the Building 3 reception office.

NCSA Reunification Plan

Outline of Reunification

In an emergency situation in which Emergency Services are involved, NCSA and its Staff will not have control of the situation until it is released. Therefore, reunification guidelines are roughly outlined to the point of arrival at our reunification location. At that point we should have more control of the situation.

- Sheriff or NCSA personnel will contact Durham Transportation to bus our student body to its reunification location: Currently Twin Cities Church or Ready Springs School.
- NCSA will contact Twin Cities or Ready Springs School to let them know we are coming and need their assistance. (Holly, Angie, Toni, Receptionists, or CGC member)
- CGC members will arrive at the location to help prepare for our arrival. Bring Go Bag, computer that NCSA staff can access if needed.
- Buses will pick up at location directed by Sheriff – our recommendation will be at the bottom of the hill near the mail boxes.
- If opportunity allows, students will be loaded by grade level. A minimum of two adults should be on each bus. First bus should contain extra staff members to assist receiving students at the church. Bring radios & Go Bags
- Students will be delivered to Reunification location
 - Twin Cities. We will have students dropped off at the left side entrance (as you face the front) or in the back. They will be ushered into the building by CGC member and any staff that is able to get on the first bus.
 - Ready Springs School. We will pull up in their drop off zone and their staff, CGC and any NCSA staff will help us to their Gym.
- At this time Assistant Principal, upper and lower campus receptionists and Enrollment Coordinator will be arriving to assist with organization. Bring Laptops, Extra Radio's. Bring Go Bags.
- Director, Secretary, and other office personnel will assist at NCSA directing events at the school. Director will go to Twin Cities or Ready Springs School as soon as possible.

Arrival and Reunification Procedure at Twin Cities Church:

- Students arrive at TCC.
- Staff/CGC help direct them to the appropriate rooms. Extra staff will stay with students until teachers arrive. Office staff and CGC members will become runners, parking attendants, and greeters.
- Once everyone has arrived, teachers will take attendance in duplicate, regardless if they have done it already. One copy stays with the teacher the other goes to the check out desk. A runner will pick it up.
- Aides will stay with teachers. They will escort students to bathrooms, escort students to the pick-up area and escort students to the pick-up area as needed.
- Release students:
 - Parents/Guardian/Emergency Contact will complete reunification cards. They will then wait in line at the check-out area at the front of the Chapel. NEED: Table and chairs. See above for additional supplies.
 - Name of student (1 card per student)
 - Grade
 - Name of Person Picking up (ONLY persons listed as one of the student emergency contacts will be allowed to sign out a student)
 - Relationship to student
 - Contact Phone number
 - Person picking up must show ID. The person doing check out may not know parent/child associations. We will do this with ALL parents/guardians/Emergency contacts, even if we know who they belong with.
 - Check out person will locate student on roll sheet and check them off.
 - Write Leaving Slip to give teacher.
 - Runner will get student, give leaving early slip to teacher and bring student to parent at exit doors.
 - Parent will be escorted by runner to exit doors between rooms 143 and 138.
 - Family will depart safely.
 - Chaplains from the Church will be available to counsel parents if they wish.

CGC roles – SET UP:

CGC members will need to prepare the church for student arrival with the assistance of church officials.

- The first CGC member to arrive becomes the lead until NCSA Staff take command.
 - 1-2 people - covering windows for privacy
 - 1-2 people - Put up signs on doors (Classes, Media, Parent Waiting area, etc.)
 - 1-? people - Parking/Traffic
 - 1-2 people - Lobby person – Directs families, media, officials to proper locations
 - Receiving – helps students and staff to find their stations. Keeps media away.
 - 1-3 people - Check in/out
 - Runners – Escorting parents and kids to each other and to exit. Any other errands required.
 - ? people - Bouncers – people to keep press away from families as they enter or exit.
- What to do and where:
 - Windows to rooms 144, 143 (possibly the back windows of 128, 129, 130) and 131 need to be covered with butcher paper to allow privacy and keep children calm. Doors in this area may also need to be covered at least partially.
 - A media area should be set up in rooms 121/122 for Sheriff/Director media reports on the situation.
 - Parents will wait to be reunited with their children in the chapel (room 101).
 - Check-in/out: needs to be set up at front of Chapel. Supplies: Laptop computer that is connected to wi-fi, Emergency Card Book, Reunification Cards, Pens, Leaving Slips, Completed attendance.
 - Each room will need to be labeled with grades they will house. Rooms 143 & 144 – TK and K, Rooms 128 and 133 – 1st and 2nd, Room 131 – 2/3 and 3, Room 136 – 4th, Room 140 4/5 & 5, Room 129 & 130 – 6th Grade, Rooms 134, 135 & 139 – 7th & 8th grades.
 - Traffic Monitors (hopefully TCC personnel will be able to assist).

Arrival and Reunification Procedure at Ready Springs School:

- Students arrive at Ready Springs.
- Staff/CGC help direct them to the gym. Extra staff will stay with students until teachers arrive. NCSA Office staff and CGC members will become runners, parking attendants, and greeters. Ready Springs Staff will assist where available.
- Once everyone has arrived, teachers will take attendance in duplicate, regardless if they have done it already. One copy stays with the teacher the other goes to the check-out desk. A runner will pick it up.
- Aides will stay with teachers. They will escort students to bathrooms, escort students to the pick-up area and escort students to the pick-up area as needed.
- Release students:
 - Parents/Guardian/Emergency Contact will complete reunification cards. They will then wait in line outside the Gym. *NEED: Table and chairs. See Supply List for additional supplies.*
 - Name of student (1 card per student)
 - Grade
 - Name of Person Picking up (ONLY persons listed as one of the student emergency contacts will be allowed to sign out a student)
 - Relationship to student
 - Contact Phone number
 - Person picking up must show ID. The person doing check out may not know parent/child associations. We will do this with ALL parents/guardians/Emergency contacts, even if we know who they belong with.
 - Check out person will locate student on roll sheet and check them off.
 - Write Leaving Slip to give teacher.
 - Runner will get student, give leaving early slip to teacher and bring student to parent at exit doors.
 - Parent will be escorted by runner to exit doors.
 - Family will depart safely.

CGC roles – SET UP:

CGC members will need to prepare the gym for student arrival with the assistance of Ready Springs officials.

- The first CGC member to arrive becomes the lead until NCSA Staff take command.
 - 1-2 people - covering windows for privacy
 - 1 person – ask Ready Springs Officials for a place to direct media, families while they wait, and planning area for Admin and police
 - 1-2 people - Put up signs on walls to designate class groups.
 - 1-? people - Parking/Traffic
 - 1-2 people – Check-in Hospitality – Directs families, media, officials to proper locations
 - Receiving – helps students and staff to find their stations. Keeps media away.
 - 1-3 people - Check in/out
 - Runners – Escorting parents and kids to each other and to exit. Any other errands required.
 - ? people - Bouncers – people to keep press away from families as they enter or exit.
- What to do and where:
 - A media area should be set up - Sheriff/Director reports to the media on the situation.
 - Parents will wait to be reunited with their children outside the gym.
 - Check-in/out: needs to be set up at front of Gym. Supplies: Laptop computer that is connected to wi-fi or mobile hot spot, Emergency Card Book, Reunification Cards, Pens, Leaving Slips, Completed attendance.
 - The gym will need to have designated area's set up for each class. Signs can be taped to the walls
 - Traffic Monitors (hopefully Ready Springs personnel will be able to assist).

Supplies:

Check-in/out table:

1. Table and chairs
2. Laptop/tablet with internet capabilities – not required but excellent resource allowing access to School Pathways and Connect Ed.
3. Pens/Pencils
4. Tablet of paper
5. Reunification Cards
6. Attendance Rosters (most current or blank carbonless)
7. Emergency Cards
8. Map showing room assignments
9. Leaving Early Slips
10. Walkie Talkie Radio
11. Clip boards

Rooms:

1. Signage (TK, 3rd Grade, etc)
2. Walkie Talkie Radio
3. Attendance Roster (most current or blank carbonless)
4. Pen/Pencils
5. Clipboards
6. Blue Tape
7. Butcher Paper for select rooms

Runners:

1. Walkie Talkie Radio
2. Pens/Pencils

Miscellaneous:

1. General First Aid Supplies
2. Additional Paper for signage
3. Markers

Alt Supplies for go bags dependent on grade:

1. Paper
2. Crayons/Pencils
3. Reading Books

CGC Classroom Visitation Assignments

These are the classes you should visit at least once a year. Please let the teachers know you are planning to come observe.

Paul Kinder Linda & Holly

Winter TK & 1 Becca, Coral, & Brittani

Angie T. 2nd Hayley & Carrie

Leah 3rd Robin & Danielle

Nancy 4th Maria & Lori

John 5th Gary & Peter

LeeAnne 6th Ben & Camille

Jeff 7/8 Ron & Audra (SS/ELA)

Mackenzie 7/8 Emily & Lisa (math/sci)

NEVADA CITY SCHOOL OF THE ARTS

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2018

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2018**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF CASH FLOWS	5
STATEMENT OF FUNCTIONAL EXPENSES	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	13
SCHEDULE OF INSTRUCTIONAL TIME	14
SCHEDULE OF AVERAGE DAILY ATTENDANCE	15
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	16
NOTES TO SUPPLEMENTARY INFORMATION	17
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	18
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	20
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	23



CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Nevada City School of the Arts
Nevada City, California

Report on the Financial Statements

We have audited the accompanying financial statements of Nevada City School of the Arts (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors
Nevada City School of the Arts

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated **REPORT DATE** on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018**

ASSETS**CURRENT ASSETS**

Cash and cash equivalents	\$ 15,086
Accounts receivable - federal and state	649,522
Prepaid expenses and other assets	9,337
Total current assets	<u>673,945</u>

LONG-TERM ASSETS

Property, plant and equipment, net	5,856,232
Other long-term assets	13,786
Total long-term assets	<u>5,870,018</u>

TOTAL ASSETS

\$ 6,543,963

LIABILITIES AND NET ASSETS**CURRENT LIABILITIES**

Accounts payable and accrued liabilities	101,297
Notes payable, current portion	510,203
Total current liabilities	<u>611,500</u>

LONG-TERM LIABILITIES

Other long-term liabilities	7,700
Line of credit	120,383
Notes payable	1,048,416
Total long-term liabilities	<u>1,176,499</u>

NET ASSETS:

Unrestricted	<u>4,755,964</u>
TOTAL NET ASSETS	<u>4,755,964</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 6,543,963

See accompanying Notes to Financial Statements.

NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES			
State revenue:			
State aid	\$ 2,379,126	\$ -	\$ 2,379,126
Other state revenue	813,217	-	813,217
Federal revenue:			
Grants and entitlements	158,609	-	158,609
Local revenue:			
In-lieu property tax revenue	781,956	-	781,956
Contributions	172,339	-	172,339
Investment income	229	-	229
Other revenue	404,120	-	404,120
Release of restrictions	20,311	(20,311)	-
Total revenues	<u>4,729,907</u>	<u>(20,311)</u>	<u>4,709,596</u>
EXPENSES			
Program services	3,985,839	-	3,985,839
Management and general	1,135,172	-	1,135,172
Total expenses	<u>5,121,011</u>	<u>-</u>	<u>5,121,011</u>
CHANGE IN NET ASSETS			
	(391,104)	(20,311)	(411,415)
Net Assets - Beginning of year	<u>5,147,068</u>	<u>20,311</u>	<u>5,167,379</u>
NET ASSET - END OF YEAR	\$ 4,755,964	\$ -	\$ 4,755,964

See accompanying Notes to Financial Statements.

**NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (411,415)
Adjustments to reconcile change in net assets to net cash	
cash provided (used) by operating activities:	
Depreciation	266,155
Change in operating assets:	
Accounts receivable - federal and state	(69,226)
Prepaid expenses and other assets	61,500
Change in operating liabilities:	
Accounts payable and accrued liabilities	54,619
Other long-term liabilities	1,100
Net cash used by operating activities	(97,267)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of property, plant and equipment	(235,528)
Net cash used by investing activities	(235,528)

CASH FLOWS FROM FINANCING ACTIVITIES

Net change in line of credit	86,520
Proceeds from debt	252,840
Repayments of debt	(133,502)
Net cash provided by financing activities	205,858

Net change in cash and cash equivalents **(126,937)**

Cash and cash equivalents - beginning of year 142,023

CASH AND CASH EQUIVALENTS - END OF YEAR

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid for interest \$ 76,674

NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2018

	Management		
	Program Services	and General	Total Expenses
Salaries and wages	\$ 2,088,594	\$ 522,149	\$ 2,610,743
Pension expense	279,774	-	279,774
Other employee benefits	300,226	128,669	428,895
Payroll taxes	25,945	11,119	37,064
Management fees	-	54,909	54,909
Legal expenses	-	13,171	13,171
Accounting expenses	-	11,870	11,870
Instructional materials	138,781	-	138,781
Other fees for services	317,346	79,337	396,683
Office expenses	-	122,616	122,616
Information technology expenses	85,068	-	85,068
Occupancy facilities expenses	239,580	59,895	299,475
Travel expenses	21,032	-	21,032
Conference and meeting expenses	53,666	-	53,666
Interest expense	61,339	15,335	76,674
Depreciation expense	212,924	53,231	266,155
Insurance expense	-	62,871	62,871
Other expenses	161,564	-	161,564
 Total	 <u>\$ 3,985,839</u>	 <u>\$ 1,135,172</u>	 <u>\$ 5,121,011</u>

See accompanying Notes to Financial Statements.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Nevada City School of the Arts (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school serving grades K-8. The School is funded principally through state of California public education monies received through the California Department of Education and the Nevada County Office of Education (County).

The County granted the charter through June 30, 2022. The charter may be revoked by the County for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

The School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of the School are defined as:

Unrestricted

All resources over which the governing board has discretionary control to use in carrying on the general operations of the School.

Temporarily Restricted

These net assets are restricted by donors to be used for specific purposes. The School does not have temporarily restricted net assets at June 30, 2018.

Permanently Restricted

These net assets are permanently restricted by donors and cannot be used by the School. The School does not have permanently restricted net assets at June 30, 2018.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2018. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset, ranging from 3 to 5 years. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted promises to give. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction, and the state of California.

Subsequent Events

The School has evaluated subsequent events through **REPORT DATE**, the date these financial statements were available to be issued.

NOTE 2 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3 EMPLOYEE RETIREMENT

Multi-Employer Defined Benefit Pension Plans

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in this multi-employer defined benefit pension plan are different from single employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multi-employer plan.

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2017, total STRS plan net assets are \$210 billion, the total actuarial present value of accumulated plan benefits is \$362 billion, contributions from all employers totaled \$4.2 billion, and the plan is 63.7% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for year ended June 30, 2018 was 14.43% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

Year Ended June 30,	Required Contribution	Percent Contributed
2016	\$ 126,585	100%
2017	\$ 218,625	100%
2018	\$ 279,774	100%

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense for the year ended June 30, 2018 was \$266,155.

The components of property, plant, and equipment as of June 30, 2018 are as follows:

Land	\$ 1,380,293
Building	4,878,513
Construction in progress	48,260
	<u>6,307,066</u>
Less accumulated depreciation	(450,834)
Property, plant and equipment, net	<u>\$ 5,856,232</u>

NOTE 5 LINE OF CREDIT

The School has a \$200,000 line of credit, bearing an interest rate of 5.40%, with a financial institution that matures in March 2021. As of June 30, 2018, there was an outstanding balance of \$120,383.

NOTE 6 LONG-TERM DEBT

In September 2016, the School obtained financing to purchase real property for \$1,200,000, bearing an interest rate of 4.97%. At June 30, 2018, the outstanding amount was \$1,142,006.

Additionally, the School obtained a construction loan for \$744,000, bearing an interest rate of 4.75%, for improvements on the property. At June 30, 2018, the outstanding amount was \$416,613. The construction loan will convert to permanent financing when the project is complete.

Future loan repayments are as follows:

Year Ended June 30,	
2019	\$ 510,203
2020	93,590
2021	93,590
2022	93,590
Thereafter	<u>767,646</u>
Total	<u>\$ 1,558,619</u>

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7 CONTINGENCIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

DRAFT

SUPPLEMENTARY INFORMATION

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2018**

Nevada City School of the Arts (NCSA) was founded in August of 1994 by a dedicated group of parents and educators who wanted to provide their children with high-quality public education through implementing recent progressive theories in education that fostered creativity and exploration in children. The school began as a 3rd through 8th grade program. In the sixth year of operation, NCSA founders began to extend the scope of the school to include the primary grades, Kindergarten through 2nd. In 2005, NCSA's enrollment was at 206 students. In 2017 and beyond NCSA anticipates 411-450 students in transitional kindergarten through eighth grade. Under consideration is the addition of a high school program, which would increase enrollment by 200-300 students in grades 9 through 12. Originally sponsored by the Nevada City School District, in 1996 NCSA sponsorship moved to Twin Ridges School District and, finally, was last renewed as a countywide benefit charter by the Nevada County Board of Education in 2007.

Charter School number authorized by the State: 0869

The Board of Directors and the Administrators as of the year ended June 30, 2018 were as follows:

BOARD OF DIRECTORS		
Member	Office	Term Expires (3 year term)
Christopher Maher	President	June 2018
Suzanne Doyle	Treasurer	June 2018
Mackenzie Hardwick	Member	June 2018
Jeff Corbett	Member	June 2018
Leah Delira	Member	June 2019
Paul Harton	Member	June 2018
Jenni Jordan	Member	June 2018

ADMINISTRATORS

Holly Pettitt Melissa Brokensire	Executive Director Business Manager
-------------------------------------	--

See the auditors' report and notes to supplementary information

**NEVADA CITY SCHOOL OF THE ARTS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2018**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual		
Grade TK	36,000	37,170	175	In compliance
Grade K	36,000	37,170	175	In compliance
Grade 1	50,400	55,440	175	In compliance
Grade 2	50,400	55,440	175	In compliance
Grade 3	50,400	55,440	175	In compliance
Grade 4	54,000	59,350	175	In compliance
Grade 5	54,000	59,350	175	In compliance
Grade 6	54,000	57,138	175	In compliance
Grade 7	54,000	57,138	175	In compliance
Grade 8	54,000	57,138	175	In compliance

DRAFT

NEVADA CITY SCHOOL OF THE ARTS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2018

	Second Period Report		Annual Report	
	Classroom		Classroom	
	Based	Total	Based	Total
Grades TK / K-3	164.69	167.54	165.21	167.77
Grades 4-6	123.84	126.31	123.70	125.99
Grades 7-8	93.50	95.21	93.42	94.91
ADA Totals	<u>382.03</u>	<u>389.06</u>	<u>382.33</u>	<u>388.67</u>

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

June 30, 2018 Annual Financial Report	
Fund Balances (Net Assets)	\$ 4,755,964
 Adjustments and Reclassifications:	
 Increasing (Decreasing) the Fund Balance (Net Assets):	
Cash and cash equivalents	2,083
Accounts receivable - federal and state	39
Prepaid expenses and other assets	(2,122)
Net Adjustments and Reclassifications	-
June 30, 2018 Audited Financial Statement	
Fund Balances (Net Assets)	<u>\$ 4,755,964</u>

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2018**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAConnect.com

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Nevada City School of the Arts
Nevada City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Nevada City School of the Arts (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated **REPORT DATE**.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Nevada City School of the Arts

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California

REPORT DATE



CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Nevada City School of the Arts
Nevada City, California

We have audited Nevada City School of the Arts's (the School) compliance with the types of compliance requirements described in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2018. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
Before and After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes

Board of Directors
Nevada City School of the Arts

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	No ¹
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Yes

¹ Nonclassroom ADA was under the threshold that required testing.

Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2018.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**NEVADA CITY SCHOOL OF THE ARTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements or state awards for June 30, 2018.

**NEVADA CITY SCHOOL OF THE ARTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2018**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

DRAFT

45-minute process to inspire focused conversation on the Ends Report – December 2018

Each director is asked to read the full Ends report and come prepared to act, specifically on the question: Does the data demonstrate reasonable accomplishment?

In addition, we've asked each director to focus on a section of the report. Please use the questions below to help prepare your thoughts for a brief oral report. You'll note that we're asking for highlights from the report and for you to help us connect that content to our complex landscape.

We'll take just a few minutes per section, so please give some thought as to what to share. See assignments below. After each presentation, we'll check to see if others have additional insights and perspectives to share on that section.

Following the brief reports, we'll ask for what we heard or learned, then ask for a board decision regarding accepting the report as reasonable demonstration of progress.

Questions to help you think about the report for your brief presentation:

Highlights:

1. When you read your assigned section, what stood out to you? What are the major points being made in this section? What parts really caught your attention?

Connecting to our complex landscape:

2. Please consider and share how your assigned section connects to our complex ecosystem. What are the implications? Are there elements to bookmark now to learn more about later?

Note: these assignments are the result of drawing names out of a hat! Since there are more directors than policies, some sections have been assigned to more than one person. We'll look forward to hearing from everyone!

Director	Section of Ends Report to report on
LeeAnne	Introduction & A. Global Ends
Winter	A1
Paul	A2
Leah	A3
Angie	A4
Jeff	Introduction & A. Global Ends
John	A1
Nancy	A2
MacKenzie	A3



Ends Report

Charter Governance Council Meeting: December 13, 2018

I report reasonable accomplishment of the Council Ends Policies.

I certify that the information contained in this report true.

Signed

Introduction:

This report details NCSA's efforts to accomplish the Council approved Ends Policies. The Council's Ends describe the desired outcomes that ought to result from NCSA's activities; they state the purpose of our school and provide standards for gauging success. While in many cases this report refers to plans and activities designed to support accomplishment, we must remember that Ends are ultimately about outcomes and not the means designed to achieve them.

Since the ends are made up of far-reaching goals, progress towards achievement of the Ends is incremental and forward-looking. With Ends, success must be seen as a series of purposeful steps which are driven by long term plans.

Monitoring Ends requires establishing a baseline or history for comparison and reliable and credible metrics. In many cases, the metrics and baselines have been established and we can see NCSA's progress (or lack thereof) towards the End. In other instances, this report attempts to better define the appropriate metric based on its relevance to the policy and the resources required to gather the data. One of the Council's key roles here is to judge the reasonableness of the interpretations and metrics so that staff and I can understand if we are on the correct path. As the Council is well aware, these Ends policies were just adopted in May of 2017. Since we have been primarily focused on our limitations policies, we have had minimal practice in using the Ends to guide our work. Our interpretations and metrics will most certainly evolve as we have more time to consider, succeed and fail in our work to meet these goals.

I anticipate an everchanging process between Ends reporting and multiyear/annual Strategic planning that each year will refine our ability to understand what constitutes successful accomplishment of the Ends, how to measure that, and how to develop the means that will get us there. Next year, for example, I foresee building the planning processes specifically around these measurements and new ones and identifying short

and long-term targets that will add definition to our plans, specifically to our LCAP action items.

So, this year's Ends report is a beginning. Some interpretations have more developed metrics and an established baseline than others. However, I now have a clear perspective on how to combine the Ends and the LCAP to form a fully flushed out Strategic Plan. In the future, I expect we will have more fully developed interpretations, metrics, and targets that can be incorporated into a report that measures accomplishment and demonstrates our trajectory. Most importantly, from my perspective, a system is beginning to emerge that will allow the Council's Ends to truly and effectively guide the work of NCSA.

A - Global Ends Policy:

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

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

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

Interpretation

- a) I interpret “arts-based” to mean that the academic education we provide should have clearly defined arts integration practices. Academics should be infused with each form of art - dance, visual, music and performance - so that student learning is more meaningful. In addition, students should leave NCSA having been exposed to art in all its forms and are therefore able to understand how art influences our world.
- b) I interpret “choice” to mean we are a school of choice, not a local district and any child can apply to our school without needing an inter-district transfer and that teachers at NCSA also have a choice about how they incorporate arts into their classroom. I interpret “*greater community*” to mean the residents of the County of Nevada.
- c) I interpret “elementary education” to mean an education for students from Transitional Kindergarten through eighth grade.

Operational Definitions

a) Arts-Based Education

Since we have never measured this before, the staff and I have brainstormed ways to determine how well our students understand art in all its contexts. The following metrics will be used this year in order to determine a baseline:

1. Every grade will have clearly defined arts integrated lessons for each unit taught.
2. Benchmark assessments at the end of 2nd, 5th, and 8th grades will indicate how well students have learned and can use the artistic concepts taught over three years.

3. Teacher surveys will indicate that they are comfortable in using an arts integrated approach to teaching.
 4. All teachers will receive Arts Integrated professional development every other year.
 5. Middle School Surveys administered in November and May will indicate that students are satisfied with their arts-based education.
- b) Choice
1. NCSA will continue to have more applications than available spaces for students ensuring we continue to be a program of choice for the greater Nevada County area.
 2. On the yearly survey, 100% of teachers will indicate that they feel they have a choice in how they implement arts aligned and academic curriculum.
- c) Elementary Education
1. We will have full enrollment in all grades - TK-8th.

Data:**a) Arts-based education**

1. **Arts-Integrated Units:** Currently our teachers and artists are creating the units. By the end of this year teachers should have one full unit completed with arts integrated lesson for all the main lesson subjects within that unit, i.e. 2nd Grade's first unit will center around eco-diversity. *The overarching goal is to provide the students with a look at eco-diversity. We want students to see the diversity within ecosystems and nature's symbiotic relationships. What happens when the balance is altered and what is our role? Through observation and exploration, we want students to integrate their awareness and understanding into positive action. How do we actively exist in harmony with nature and with each other?*
2. **Benchmark Arts Assessment:** No data as yet - currently working with arts staff to create performance tasks for students.
3. **Teacher Confidence:** No data yet - will survey teachers in March about their level of proficiency in this area.
4. **Arts Training:** This will be added to the budget for next year - 2019-2020.
5. **Middle School Survey:** The first survey will be done by the end of November. I will report the results in my December FYI.

b) Choice**1. Lottery Applications:**

12 months ending:	4/30/15	4/30/16	4/30/17	4/30/18
Application count	168	131	159	244
Open spaces	Not Available	52	63	69

2. **Teacher Choice:** No data to report on choice as it was not on the 17-18 survey. It will be included in 18-19.

c) Elementary Education

1. Historical and Current Enrollment

Date	9/15/16	9/15/17	9/15/18
Grade TK	13	15	16
Kindergarten	40	39	42
Grade 1	40	42	42
Grade 2	40	41	42
Grade 3	40	41	42
Grade 4	40	41	49
Grade 5	41	42	50
Grade 6	52	51	53
Grade 7	50	52	53
Grade 8	51	50	52
Total Students	407	414	441

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

Interpretation

- a) I interpret “*Academic Achievement*” to mean our students overall ability to access and utilize the skills and standards taught in our main lesson classes from grades TK through 8th grade.
- b) I interpret “*Artistic Achievement*” to mean our students’ ability to use art as a means of understanding the larger world.
- c) I interpret “*Social-Emotional Achievement*” to mean our students’ ability to self - regulate and show mutual respect for others.

Operational Definition

- a) Academic Achievement Metrics

I believe that the true measure of academic success for a school is when 75% of students score at or above standards. I use 75% as a benchmark because at least 25% of students at NCSA has either an IEP or 504 or they receive support through MTSS (Mutli-Tiered Structure of Support).

In 2018-19 25.7% students receive support.

1. We will either be at 75% or making progress toward all 1st-5th grade students reading at or above grade level on the Developmental Reading Assessment (DRA) local assessment.
2. We will either be at 75% or making progress toward all 1st-8th grade students writing at or above grade level on each of the three local Writing by Design (WBD) assessments.
3. We will either be at 75% or making progress toward all 1st- 8th grade students scoring at or above proficiency levels on NCSA’s Math in Focus (MIF) assessment.
4. We will either be at 75% or making progress toward all 3rd - 8th grade students scoring at or above proficiency on the English Language Arts portion of the CAASPP Test.
5. We will either be at 75% or making progress toward all 3rd - 8th grade students scoring at or above proficiency on the math portion of the CAASPP Test.

- b) Artistic Achievement Metrics

1. We will either be at 75% or making progress toward all 2nd, 5th & 8th grade students scoring proficient on benchmark assessments (including performance).

c) Social Emotional Achievement Metrics

1. 90% of middle school students will indicate that they are happy at school.
2. The number of referrals and suspensions will decrease each year.
3. 100% of students will participate in mindfulness training.
4. 100% of teachers hold Positive Discipline based class meetings every week.

Data

a) Academic Achievement

FYI 25.7 % of all students at NCSA receive academic support through IEPs, 504s or MTSS. This varies by grade (see table below) but this makes sense given our intervention program which focuses on identification in grades 1, 2 and 3.

Grade	504	IEP	RTI	Total
TK	0.0%	0.0%	5.9%	5.9%
Kindergarten	4.8%	2.4%	0.0%	7.1%
1st Grade	0.0%	9.5%	23.8%	33.3%
2nd Grade	0.0%	11.9%	23.8%	35.7%
3rd Grade	0.0%	16.7%	16.7%	33.3%
4th Grade	4.0%	16.0%	8.0%	28.0%
5th Grade	10.0%	16.0%	4.0%	30.0%
6th Grade	5.6%	14.8%	0.0%	20.4%
7th Grade	5.8%	15.4%	0.0%	21.2%
8th Grade	9.4%	20.8%	0.0%	30.2%
All	4.5%	13.5%	7.7%	25.7%

Data based on 2017-18 Assessments

	Grade Level	Assessment Type	% At or Above Standard	Compliant?
1.	1 st -5 th	DRA	76.6%	Yes
2.	1 st -8 th	WBD	61%	Baseline
3.	1 st -8 th	MIF	72%	Baseline
4.	3 rd -8 th	ELA CAASPP	51%	Baseline
5.	3 rd -8 th	Math CAASPP	34%	Baseline

FYI - Since these metrics are the ultimate goal, my belief is that compliance should be in the progress we make toward the overall goal each year. However, it is up to the board to determine how they would like me to report on this. This year will be our baseline and progress will be achieved if student scores increase by at least 3% each year.

b) Artistic Achievement

1. Assessment has not been designed yet. I will be meeting with the artists on December 4th to begin creating this assessment.

c) Social Emotional Achievement

1. 2017-18 middle school survey results indicate that on average, 77% of middle school students feel happy at school. This percentage was arrived at by averaging the overall scores from the 10 student satisfaction questions from the B4 report survey. We will be administering another survey at the end of November and I will bring back those results in December.
2. 50% of teachers use/teach mindfulness in their classes regularly. Some report they have no time or are not interested in teaching it. I have asked my Advisory team to dig deeper into why, when this was initially agreed upon, the enthusiasm has waned.
3. Teachers are just now implementing Positive Discipline in classrooms. They are explicitly teaching skills that build to class meetings. Class meetings will begin in January. I will report on this in my February FYI report.

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

Interpretation

- a) I interpret the goals of “safe” and “respectful” in this Ends policy as essentially another way of expressing the values stated in the Board’s B4 (Student and Parent Treatment) and B5 (Staff Treatment and Compensation) limitations policies. So, if NCSA is operating within the constraints expressed in those policies, then we will achieve “safe, respectful … conditions.”
- b) I interpret “equitable conditions for learning and working” to mean that we are aware of the abilities, identities and races of our students, families and staff and actively work to create an environment that supports all school members thereby ensuring that students, families and staff get what they need in order to access their fullest potential at NCSA.

Operational Definition

- a) **Safe and Respectful Conditions**
 1. The most recent B4 and B5 monitoring reports will demonstrate compliance.
- b) **Equitable Conditions**
 1. Staff diversity should reflect at least the average of the students in school.
 2. Student diversity should reflect at least the average of the county
 3. All staff should receive 16 hours or more of equity training each year
 4. The number of referrals will decrease each year, as well as the percentage per sub group.
 5. Less than 3% of 4th-8th grade students should be suspended each year.
 6. Of those suspensions, less than 25% should be disabled, non-white or economically disadvantaged.
 7. 100% of classrooms should reflect racial, ability and identity diversity in curriculum taught, books, posters, and classroom décor.

Data

- a) **Safe and Respectful Conditions**
 1. On April 26, 2018 the Board agreed that the B4 report demonstrated full compliance. On May 22, 2018 the Board agreed that the B5 report demonstrated compliance in all areas except B-5 Mandated Trainings (99%), and B-5.4 (Pay and Benefits).

b) Equitable Conditions

1. *Staff diversity should reflect at least the average of the students in school.*

Currently NCSA has 5% (4 out of 75) non-white employees which is below the average for the county. In order to improve our percentage, our plan is to recruit for new teachers in Sacramento and the Bay Area. In addition, of those 75 employees, 59 are female and 16 are male. This is clearly an area that needs improvement as 50% of our students are male.

In regards to our racial makeup (see data below), I think we are actually doing relatively well in comparison to the county.

County Racial Demographics - 2016	
White	85.6%
Black or African American	0.5%
American Indian and Alaska Native	.9%
Asian	1.3%
Native Hawaiian and other Pacific Islander	0.1%
Two or More Races	2.5%
Hispanic or Latino	9.1%

<https://www.mynevadacounty.com/>

2. *Student diversity should reflect at least the average of the county*

Currently our student demographics are as follows:

NCSA Demographics	
Hispanic/Latinx	2.0 %
African American	2.0%
Native American	6.0 %
Asian/Pacific Islander/Asian Indian	4.0 %
Two or More Races	18 %
White	72%

3. *All staff should receive 16 hours or more of equity training each year*

Between last year and this year staff have received 24 hours of equity training.

Year	Organization	Hrs.
2016-17	Common Vision	8
2017-18	Eastern Educational Resource	16

4. **Referral Data:** *The number of referrals will decrease each year, as well as the percentage per listed sub group.*

2016-17	2017-2018	Increase (Decrease)
560 Referrals	158 Referrals	-71%
Demographics	158 Referrals	Percentage Baseline
Other than White	42	26%
White	112	70%
Socio-Economic	118	28%
Special Ed.	34	21%
Male	123	77%
Female	35	23%

5. **Suspension Data:** *Less than 3% of 4th-8th grade students should be suspended each year.*

4th-8th Students - 234	6 Students Suspended	2.5% Total
Other than white	1	2%
White	5	98%
Socio-Economic	6	100%
Special Education	2	3%
Male	6	100%
Female	0	0

6. *100% of classrooms should reflect racial, ability and identity diversity in curriculum taught, books, posters, and classroom décor.*

In regards to classroom climate and appearance, no data has been collected as yet. However, I have noticed several teachers including diverse posters, signs, and books in their classes.

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

Interpretation

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

Operational Definition

- a) Collaborator
 1. NCSA will make leases with artists or arts organizations a priority.
 2. NCSA will make leases with local non-profit organizations a second priority.
- b) Contributor
 1. 100% of NCSA 8th Graders will graduate from 8th grade each year.
 2. We will track and study trends in high school graduation rates for students who graduate from NCSA and those that go on to a four-year college each year.

Data

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

Lessee	Type of Business	Square Footage
David Pratchner	Musical Instrument Repair	500
Kial James	Graphic Design/Photography	250
Artlandish	Artist Collaborative	3000
Dawn Publications	Publishing	6,000
Curious Forge	Maker Space	20,000
Miners Foundry	Events	160
Victor Zendejas (Band)	Music	236
Cosmic Shark Clothing	Apparel	600
Sierra Stages/CATS	Theater Company	500
Hardcore Construction	Industrial Arts	6,000
Five Flavors Herbs	Healing Arts	2540

2. Non-Profit Organizations

Lessee	Type of Business	Square Footage
Nevada City Rancheria (Nisenan)	Native American Tribe	1000
JPA - Charters	Special Education Services	950

b) Contributor

1. *100% of NCSA 8th Graders will graduate from 8th grade each year.*

Non-Compliant - Only 98% of our students graduated in 15-16 and 17-18

8th grade Graduation Rates

Year	# of Students	Graduation Rate	Average GPA
2015-16	48	98%	3.20
2016-17	52	100%	3.32
2017-18	52	98%	3.26

2. *We will track and study trends in high school graduation rates for students who graduate from NCSA and those that go on to a four-year college each year.*

High School Graduation Rate

Year	# of Students	Graduation Rate	Average GPA	College acceptance?
2015-16	48			
2016-17	52			
2017-18	52			

FYI - we have never tracked this data, so determining it has been difficult. We are working with the local high schools to get this information. I should have the data by December and will report on it in my FYI.

CDS Consulting Co-op



SOLUTIONS FOR COOPERATIVES

www.cdsconsulting.coop

Field Guide: Boards Acting on Ends Reports

Mark Goehring and Michael Healy

When a board receives an Ends monitoring report from their manager, a thoughtful process can transform the report from just another document to file away into a valuable resource that helps the board, the manager and the co-op's member-owners better understand the "story" of their co-op. The board wants to know: Does the report demonstrate reasonable accomplishment? Are we on track for multi-year goals/targets that are expressed in the GM's interpretations of the policy?

First, decide what to do with the report

1. Ask any necessary clarifying questions in order to act on the report.
2. Use the Decision Tree to then answer
 - a. Are the operational definitions (or interpretations) reasonable?
 - i. How does the GM know if an expectation has been accomplished?
 - ii. What data will the GM use to demonstrate accomplishment of the board's expectations?
 - iii. Why that methodology and data? Is there support for this approach?
 - b. Is there adequate data?
 - i. Does the data directly relate to what is called for in the operational definitions?
 - c. Does the data demonstrate reasonable accomplishment?
 - i. Since we have data and a context for considering the data, this question should be straightforward.
 3. The chair asks for a motion affirming the board's decision based on the above questions.



Next, open the conversation for general (FYI) sorts of questions.

This is a chance to deepen your understanding of particular issues/topics mentioned in the report. Opening up the meeting for "curiosity" questions after the board has acted on the report clarifies that this exchange is "for your information" and not about accepting or not accepting the report. See your "Communication and Support to the Board" policy for context on this type of information. How much time you spend on this will depend on what else you'd like to work on in your meeting.

Finally, consider how the board can use the information contained in the ends report

1. The board might frame some new long-term questions that will be useful in our ongoing study and engagement work. As in all your study and engagement work, focus your questions on the topics and trends effecting members rather than the programs and projects the manager is working on.
2. The board might communicate some of the information through various member-linkage activities (newsletter articles, member meetings, annual report).
3. This part of the conversation is less about the GM's report and more about using the report as an input stream for the board's work.

RESPONSE TO BOARD RFP
on School Director Compensation

I am proposing a compensation package to run for two fiscal years, from July 1, 2019 to June 30, 2021. This package consists of:

- Base salary of \$102,784 per year, with an increase in the second year, if the state offers a COLA and all staff receive and increase based on that COLA.
- Salary based on 210 work days per year.
- Option to elect health benefits up to the school approved cap (Currently I save the school \$8500 a year by not taking benefits).

How this compensation package meets the Board's expectations and limitations in the Request for Proposal:

1. The plan should comply with a reasonable interpretation of all relevant policies.

Under Policies B-1 and B-2, this proposal is compliant with the global policy "*not to cause or allow jeopardy to financial integrity.*" Currently I am on Step 14 out of 16 on the Administrative Salary Schedule and make \$97,832. The next step would be \$100,277, but since the proposal is for two years, I am asking to skip Step 15 and move to Step 16 for two years (\$102,784).

2. The plan should be affordable to the school.

My compensation as proposed, when added into all the other labor costs (payroll, payroll taxes, benefits), would still allow the school to meet all financial obligations and is already included in the 5-year projection.

3. The plan should be in scale to the compensation plans of the other directors or managers employed by the school.

Industry standard for schools indicates that superintendents should make 20-25% more than the highest paid staff on the equivalent step and with the equivalent education (NCSOS). The Certificated Salary Schedule has 5 Classes according to education and service, with the top of each level 26-32% above the base salary of the same column.

- Class V/Step 25 on the Certificated Salary Schedule is 23% below my current salary.
- The Business Manager's Salary, if she were on Step 14, is 3% below my current salary,

- The Assistant Principal's Salary is 6% *higher* than my current salary if she were on the same step. The School Director Salary Schedule was not adjusted when the Assistant Principal was hired.

In order to compare apples to apples, I used Step 14 on each of the following: Certificated Salary Schedule (CSS), the Business Manager (BM) Salary Schedule, and the Asst. Principal (AP) Salary Schedule.

<u>Pay Levels</u>	<u>Salary</u>	<u>Percentage Difference</u>
Top of CSS - Class V /14	\$69,892	From base of CSS +27%
BM - Step 14	\$95,630	From CSS + 22%
AP - Step 14	\$103,338	From BM +8%
SD - Current - Step 14	\$97,832	From AP Step 14 -6%
SD - Proposed Step 16	\$102,784	from AP Step 14 -1%

Given the step-to-step comparison of salary schedules, my salary is less than the Assistant Principal's even with the proposed raise. However, I am proposing this lower salary to remain in place until the Certificated Staff and the Business Manager receive an appropriate salary that is in line with the county. At that time, I will propose a higher salary for my position.

4. The plan should be easily and objectively measurable/calculable.

I do not recommend any bonus or other compensation. My compensation should be based on the level of compliance of each of my monitoring reports.

5. The plan should consider the complete compensation package (base, benefits)

The proposal contains both elements. I do not require health benefits at this time but should I need to, I should receive the same as all other employees in the school.

6. The plan should be in line with industry and local standards.

The description that closest fits my job is **School Superintendent**:

The job description of a superintendent is as follows:

The superintendent of schools is the CEO, the chief executive officer, of all schools in his or her district. The superintendent is responsible for *achieving the vision* of those who have been voted onto the school board. This can be accomplished through *decisions about educational programs, staffing, physical facilities, and budgets*.

Someone who is a superintendent is *highly familiar with educational policy, reform, and current trends*. This person has the ability to multitask while keeping the goals of the board and county in mind. *This person is budget conscious, but also know when repairs and upgrades are needed and necessary*. A school superintendent is a leader, supervisor, and manager. This person needs to be able to check qualifications and find the ideal candidate for upper level positions such as principals. A school superintendent is someone that has to make tough decisions on the daily basis.

Using Bureau of Labor's website, I found the following data for the average School Administrator's salary in California

**Occupational Employment and Wages, May 2017
11-9039 Education Administrators, All Other (Bureau of Labor)**

Percentile	10%	25%	50% (Median)	75%	90%
Hourly Wage	\$20.99	\$28.42	\$39.25	\$52.27	\$66.42
Annual Wage (2)	\$43,660	\$59,120	\$81,630	\$108,720	\$138,160

<https://www.bls.gov/oes/current/oes119039.htm>

Local Nevada County Administrative Salaries

Job Title	School	Size	Low Salary	High Salary
Superintendent	Union Hill	800	\$143,486	N/A
Sup/Principal	Chicago Park	158	\$141,702	N/A
Sup/Principal	Grizzly Hill	90	\$110,764	\$141,633
Executive Dir.	Forest Charter	700	\$102,781	\$141,633
School Director	Yuba River	305	\$75,645	\$154,800
School Director	NCSA	443	\$70,000	\$102,784

Base salaries showed no clear correlation between size of salary and size of school. This is a very small sample, but it does fall within the range for salary for Superintendent/Principals in our county.

My proposed salary is below average but within the bottom range of comparable positions in our local area.

Dear Board Members,

Melissa let me know that you felt I was out of compliance on this section of the Financial Conditions Monitoring report because we allowed tenants to rent small spaces over the summer. While I agree that this may be in violation of the policy, I also believe the word long-term allows me to enter into short term leases. I have found the need for lease decisions to be made prior to board meetings to be a consistent problem, and therefore recommend that we change this policy to allow me the flexibility to enter in to short term leases (1 year or less) and for small spaces (under 3000 sf) if I feel it is in the best interest of the school to do so.

The suggested language change is highlighted in yellow as follows:

B1.6 - The School Director shall not acquire, encumber, or dispose of real estate, or enter into long-term, real-estate leases.

Interpretation:

I interpret this policy to mean that only the Board is empowered to make long-term decisions regarding the acquisition or disposal of real estate. The School Director may bring recommendations to the Board for approval.

Operational Definition:

1. For any new long-term real estate debts recorded, appropriate Board approval will be obtained in advance. I consider "long-term" to be any lease longer than a year. In addition, I believe I should not sign any leases over 3000 sf, regardless of term. Any real estate held by the School will be properly recorded in the Fixed Assets section of the balance sheet.

Data:

1. The following table contains our most up-to-date lease information.

<u>Leased Buildings</u>					
<u>Building Number</u>	<u>Name of Lessee</u>	<u>Date Board Approved</u>	<u>Square Footage</u>	<u>Price per Sq. Ft.</u>	<u>Monthly Rent</u>
#1	Five Flavors Herbs	09-01-18	2,540	\$.80	\$2,032
#4	David Pratschner	01-13-17	500	\$.50	\$250
#5	Dawn Publications	03-30-17	6,000	\$.60	\$3,600
#6	Hardcore Construction	11-18-16	6,000	\$.60	\$3,600
#9	JPA (Special Ed)	No Lease	950	\$0.00	\$0.00

#9	Kial James	No Lease	250	\$0.00	\$0.00
#9	Curious Forge	07-01-17	20,000	\$.075	\$1,500
#9	Sierra Stages/CATS	07-01-17	500	\$.50	\$250
#9	ArtLandish – Artist Co-op space (3 artist to date)	07-01-18	3,000	\$.87	\$2,610 (\$1,110)
#9	Miners Foundry	07-01-18	160	\$.50	\$80
#9	Victor Zendejas (Band)	07-01-18	236	\$.70	\$165
#9	Cosmic Shark Clothing	07-01-18	600	\$.60	\$360
#12	Ian MacMillen (EE)	07-01-17	3,500	\$.22	\$800
#13	Jenn Goulart (EE)	10-21-16	1,100	\$.63	\$700

<u>Buildings Available to Lease</u>				
<u>Building Number</u>	<u>Description</u>	<u>Square Footage</u>	<u>Possible Price per Sq. Ft.</u>	<u>Projected Monthly Rent</u>
#4	1974 Two story wood	31,000	\$.75 - 1.25	\$38,750
#9	1981 Three story wood & Steel	75,500	\$.40 - \$.80	\$71,250
#9	Kitchen Space (6 hour weekends)	2000	\$60/hour	\$2,880
#9	Cafeteria Space (6 hour weekends)	6000	\$20/hour	\$240
#9	Gym Space	5,000	\$15/hour	\$705



INJURY AND ILLNESS PREVENTION PLAN

Adopted: October 2018

TABLE OF CONTENTS

Contents

PURPOSE - INTRODUCTION	3
NEVADA CITY SCHOOL OF THE ARTS SAFETY POLICY	4
RESPONSIBILITIES FOR SAFETY	5
EMPLOYEE RIGHTS	6
IDENTIFYING AND EVALUATING UNSAFE CONDITIONS AND BEHAVIORS	7
CORRECTION OF UNSAFE CONDITIONS AND BEHAVIORS	8
INJURY AND ILLNESS REPORTING AND INVESTIGATION.....	9
COMMUNICATION WITH EMPLOYEES.....	12
EMPLOYEE TRAINING AND EDUCATION	13
RECORDKEEPING.....	14
APPENDIX A	15
CODE OF SAFE WORKING PRACTICES	15
APPENDIX B - INCIDENT INVESTIGATION FORM	16
APPENDIX C - REPORT OF UNSAFE CONDITIONS OR WORK PRACTICES	17

Purpose - Introduction

The goal of this Injury and Illness Prevention Program (IIPP) is to provide a safe and healthy workplace for all employees and to reduce the risk of occupational injuries and illnesses. To achieve this, **Nevada City School of the Arts**, herein after referred to as "Nevada City School of the Arts", has developed and implemented an Injury and Illness Prevention Program (IIPP) as required under the California Code of Regulations, Title 8, Chapter 4, Subchapter 7, Section 3203.

The purpose of this manual is to provide a systematic and accessible informational source to communicate the Employee Safety and Health Program and procedures to implement it. Statements contained in this manual are intended to provide for consistent implementation of these procedures. All employees of Nevada City School of the Arts are governed by the procedures set forth, unless otherwise stipulated by a specific policy or written statement.

Procedures contained in this manual shall rescind any previous publications governing the same or similar matters. Any questions concerning the currency, interpretation or application of any Employee Safety and Health procedures shall be referred to Nevada City School of the Arts management.

Nevada City School of the Arts Safety Policy

It is Nevada City School of the Arts policy to promote good health, well-being, and occupational safety for its employees, clients, and visitors. This policy endorses programs which:

1. Provide safe and healthful conditions and reduce injuries and illnesses to the lowest possible level. No task is so important and no service so urgent that it cannot be done safely.
2. Assure compliance with federal, state, and local regulations providing for environmental health and occupational safety.
3. Provide information, training, and safeguards to employees regarding health and safety hazards, and to the surrounding community regarding environmental health hazards arising from our operations and events.
4. Install and maintain facilities and equipment in accordance with recognized and accepted standards essential to reduce or prevent exposure to hazards by employees, clients, and visitors.
5. Provide appropriate personal protective equipment to all employees at Nevada City School of the Arts expense when engineering controls are not adequate to minimize exposure.
6. Provide medical services as required by law and as may be dictated by existing circumstances or programs.
7. Nevada City School of the Arts has developed and implemented a comprehensive safety program. These programs comply with all federal, state, and municipal laws, codes, acts, regulations and standards relating to health, safety and the environment.

Responsibilities for Safety

Every employee shares an equal responsibility for safety. As such, specific responsibilities for safety are indicated below. Every employee must recognize and enthusiastically fulfill their respective responsibilities for safety.

Nevada City School of the Arts Management & Supervisors - are responsible for the implementation of specific elements of the IIPP and related programs as outlined in this document.

Employees - will adhere to Nevada City School of the Arts policies and procedures as directed by management. Any employee who fails to adhere to job safety and health rules, Nevada City School of the Arts policies and procedures, or places others in danger of injury may be subject to disciplinary action as directed by Nevada City School of the Arts policy. Employee responsibilities include, but are not limited to:

- 1) Adherence to all safety rules and standard operating procedures.
- 2) The appropriate use of personal protective equipment.
- 3) The appropriate use of Nevada City School of the Arts equipment, including all safeguards and procedures.
- 4) The prompt reporting of all known and suspected work-related injuries and illnesses, no matter how minor they appear. The report should be made to the employee's supervisor or other appropriate available persons.
- 5) The reporting of all observed unsafe behaviors and conditions. The report should be made to the employee's supervisor or other appropriate available person as soon as the condition is discovered.

Employee Rights

Employee rights are identified for clarification. Any employee who has questions regarding their rights should discuss their concerns with their supervisor or Nevada City School of the Arts management.

1. The right to a safe and healthful working environment.
2. The right to receive training in general safe work practices and specific training with regard to hazards unique to any job assignment.
3. The right to be given information and training about potential health hazards of materials and chemicals, and access to Material Safety Data Sheets.
4. The right to refuse work that would violate a health and/or safety standard or order where such violation would pose a real and apparent hazard to his/her safety or health, or the safety or health of others.
5. The right to observe Nevada City School of the Arts personnel or consultants when harmful substances, subject to CAL-OSHA standards, are monitored and measured in the workplace.
6. The right to be told by Nevada City School of the Arts if he/she is being, or has been, exposed to concentrations of harmful substances at levels higher than the exposure limits allowed by CAL-OSHA standards.
7. The right to see and obtain copies of records of exposure to toxic substances, harmful physical agents and medical records maintained by Nevada City School of the Arts and the records of exposure to toxic substances and harmful physical agents of employees with similar past or present jobs or working conditions.
8. The right to request an inspection of the work site by making a complaint about unsafe or unhealthful working conditions to CAL-OSHA, which will keep the name of the person who makes the compliant confidential.
9. The employee has the right to an employee representative accompanying Nevada City School of the Arts or Nevada City School of the Arts representative and a CAL-OSHA representative on an inspection, and to talk privately to the CAL-OSHA representative during an inspection.
10. The employee has the right to see any citation Nevada City School of the Arts receives posted at or near the place where the violation occurred.

Identifying and Evaluating Unsafe Conditions and Behaviors

Purpose:

Management has the responsibility to identify unsafe conditions and behaviors and to take steps to eliminate hazards and reduce the potential for injuries and illnesses. To ensure that hazards are identified and safety standards are met, assessments of the workplace are to be performed.

When & How:

Safety and health inspections shall be conducted using an inspection checklist. The inspections shall include the facilities and equipment at each Nevada City School of the Art site. Inspections shall be conducted:

1. At least quarterly
2. Whenever any new procedure/ equipment is introduced into the workplace.
3. When injuries are investigated.
4. Whenever management is made aware of a new or unrecognized hazard.

The person or persons conducting the inspection shall maintain a copy of the inspections and their recommended corrective action. A copy of the inspection and any associated work requests or other documents associated with correcting an unsafe condition or behavior shall be forwarded to the designated individual. Completed inspection checklists shall be maintained for at least one year. All unsafe conditions and work practices to be corrected shall be listed on the Nevada City School of the Arts inspection form, and shall include a timetable for the corrections to be completed. The list shall include the nature of the unsafe condition, its location, the date it was identified, and if possible, the person identifying it, the corrective action to be taken (including its start and estimated completion dates) and the date it was actually corrected. Once the corrections are completed, the program coordinator shall notify the employee and department supervisor and post the notice in the assigned location.

In addition to the official site inspections, employees who may observe unsafe conditions or work practices can report such concerns on the "Report and Correction of Unsafe Conditions or Work Practices" form ([Appendix C](#)). Notice of this form's availability shall be made to all employees during training and will include information as to where the forms may be obtained. Employees shall be informed that they may fill out the form anonymously if they prefer and that no reprisal can or will be taken against them for unsafe conditions or work practices they may report. In addition, employees shall be informed that they may telephone Cal-OSHA to verbally report unsafe conditions or work practices if they so choose. All received notices (either verbal or on the reporting form) shall be investigated within a reasonable time.

Nevada City School of the Arts may choose to use other resources and expertise outside of Nevada City School of the Arts to evaluate the sites for general or specific safety, health or environmental protection concerns. The findings of these inspections will be documented in writing and provided to Nevada City School of the Arts. Nevada City School of the Arts will follow up on the recommendations made by the outside resources in the same manner as the internally conducted inspections.

Correction of Unsafe Conditions and Behaviors

When a hazardous situation is identified during a safety inspection or otherwise becomes known to the department supervisor or any other member of management, Nevada City School of the Arts shall take immediate corrective action. When an imminent hazard exists which cannot be readily corrected without endangering employees, visitors, and/or property, all employees and visitors shall be removed from the work area except those persons required to correct the hazardous condition. Nevada City School of the Arts Management shall be immediately notified upon recognition of an imminent hazard situation in their area.

Injury and Illness Reporting and Investigation

It is the responsibility of Nevada City School of the Arts management to investigate all injuries, illnesses or near misses and to report them on the Nevada City School of the Arts "Incident Investigation Form," [\(Appendix B\)](#). Nevada City School of the Arts management will submit the form to Nevada City School of the Art's TPA as well as retain a copy.

The procedure for reporting and investigating all injuries is as follows:

Injury & Illness Reporting:

- a. Injured employee reports any known or suspected injury to Nevada City School of the Arts management, including near misses. Near miss incidents are defined as incidents that did not lead to an actual injury, but which could have and which may or may not have caused property damage.
- b. Nevada City School of the Arts management will review all reports and take action as deemed necessary. Injuries will be reported to Nevada City School of the Arts management in a timely manner, and if required, recorded on the OSHA 300 form.
- c. The injury will be reported to CAL-OSHA when and how required. A report of any serious injury, illness or death must be made to CAL-OSHA immediately. Immediately means as soon as practically possible but not longer than eight hours after Nevada City School of the Arts knows or with diligent inquiry would have known of the death or serious injury or illness. The contact number for California is (415)-703-5100. Serious injury or illness means any injury or illness which:
 - i. Occurs in a place of employment or in connection with any employment which requires inpatient hospitalization for a period in excess of 24 hours for other than medical observation.
 - ii. An employee suffers a loss of any member of the body or serious degree of permanent disfigurement, but does not include any injury or illness or death caused by the commission of a penal code violation, except the violation of section 385 of the penal code, or an accident on a public street or highway.

If Nevada City School of the Arts can demonstrate that urgent circumstances exist, the time frame for the report may be made no longer than 24 hours after the incident. When making such a report, the following information, if available, will be provided:

- i. Time, date and location of the incident.
- ii. Nevada City School of the Arts name, address and telephone number.
- iii. Name and job title of the person reporting the incident.
- iv. Name of person to contact at the site of the incident.
- v. Name and address of injured/ill employee(s).
- vi. Nature of the injury or illness.
- vii. Location where injured employee(s) were moved to.
- viii. List of other law enforcement agencies present at the site of the incident.
- ix. Description of incident and whether the incident scene or equipment involved has been altered.

Injury & Illness Investigation:

The initial investigation and report preparation for all claims is the responsibility of Nevada City School of the Arts management. All investigations will be documented using the Nevada City School of the Arts “**Incident Investigation Form**” ([Appendix B](#)). Nevada City School of the Arts management will participate in the investigation of all serious or potentially fraudulent claims. The investigation form is used for the following purposes:

- a. To provide Nevada City School of the Arts with information necessary to initiate compensation payments to the injured employee and activate other essential claim handling procedures.
- b. For management review to develop corrective actions to remove or reduce unsafe conditions and correct unsafe behaviors, thus reducing the potential for recurrence.

Good preparation by department managers and supervisors is necessary. This includes a careful review of witnesses' statements. Interview the witness separately, and let them describe the incident in their own words. Ask the witnesses and victims to share their thoughts regarding the means to prevent a recurrence. After investigating the incident, Nevada City School of the Arts management should have the answers to the following:

- a. A description of what happened.
- b. A description of when and where the incident occurred.
- c. Who was affected?
- d. Why did it happen and what can be done to prevent a similar incident?

Follow-up Action:

Once corrective action is developed, the department manager or supervisor is responsible for ensuring the actions are implemented. The corrective actions should be reviewed to determine if they are effective.

OSHA Form 300:

The Occupational Safety and Health (OSH) Act of 1970 requires certain employers to prepare and maintain records of work-related injuries and illnesses. Use OSHA form 300 to record the type and severity of each work-related injury/illness. Recording criteria for work-related injuries and illnesses can be found in 29 CFR Part 1904-Recording and Reporting Occupational Injuries and Illnesses. **Certain employers are not required to keep OSHA injury and illness records if they are classified in specific Standard Industrial Classification Codes (SIC).** Refer to 29 CFR Part 1904 for a complete listing of exempt SIC codes.

Communication with Employees

The safety program requires that adequate communication exists for all safety issues of concern to Nevada City School of the Arts and its employees. Nevada City School of the Arts management must be sure that every employee is able to freely communicate any concerns they have regarding safety, and that Nevada City School of the Arts will respond and resolve any safety issues that arise.

Methods of Communication:

Employee Meetings - Safety topics will be discussed at various employee meetings. Written safety, health and environmental protection information, as well as Nevada City School of the Arts policies and procedures, may be distributed at employee meetings.

Anonymous Notifications and Suggestions – Nevada City School of the Arts encourages the anonymous notification of hazards by employees.

Printed Materials - Written safety, health and environmental protection information will be provided to employees via handouts, posters, and other informational sources.

Posting of OSHA Form 300A – Nevada City School of the Arts, if required, will annually post the OSHA Form 300A–Summary of Work Related Injuries and Illnesses.

Employee Training and Education

Purpose:

The goal of our safety training program is to develop safe work habits and attitudes. It is critical that new workers understand Nevada City School of the Arts rules and procedures prior to being assigned a job. Nevada City School of the Arts management is required to provide each employee with the appropriate safety training necessary to ensure they understand how to complete their work tasks correctly and safely. Safety training activities shall be documented and maintained by Nevada City School of the Arts management.

Types of Training:

1. New Employee Orientation – This training should include, but may not be limited to, employee responsibilities for working safely and general safety rules. New employees shall be provided with Nevada City School of the Arts health and safety rules upon hire.
2. Position Safety Orientation – Regardless of years of service, when employees move to new positions, they should receive position safety training. This training should include, but not be limited to, information they need to know to perform their new position safely, such as general hazards, clean-up duties, housekeeping responsibilities and job specific safety procedures.
3. Planned Safety Talks – Job safety training is a continuous effort. Planned safety talks are conducted on a regular basis, and topics include but are not limited to: new substances; any new processes, procedure or equipment introduced into the workplace; changes made to an existing process, procedure or equipment; and incident reviews.
4. Correctional Safety Talks – These talks occur when an employee is observed working unsafely. The department manager or supervisor will counsel the employee to correct their behavior.
5. Refresher Training – Many safety, health and environmental protection standards require specific employee training during the initial and annually scheduled training. This training will be conducted in accordance with California regulations and Nevada City School of the Arts policies and procedures.

6. Introduction of New Processes - Whenever a new substance, process, and/or procedure are introduced; the employer must provide adequate training to reflect the change and possible hazards.

Recordkeeping

Documentation of the activities associated with the implementation of and adherence to the Nevada City School of the Arts IIPP is maintained in order to provide proof of those activities to administering agencies and to provide various measurements that reflect the effectiveness of the program.

Mandatory records include, but may not be limited to:

1. Workplace Inspections
2. Employee Training
3. Occupational Injuries and Illnesses

Appendix A

Code of Safe Working Practices

1. All persons shall follow these safe practice rules, render every possible aid to safe operations, and report all unsafe conditions or practices to the Business Office or Director.
2. The Business Office shall insist upon employees observing and obeying every rule, regulation, and order as is necessary to the safe conduct of the work, and shall take such action as is necessary to obtain observance.
3. Anyone known to be under the influence of drugs or intoxicating substances that impair the employee's ability to safely perform the assigned duties shall not be allowed on the campus while in that condition.
4. Horseplay, scuffling, and other acts that tend to have an adverse influence on the safety or well-being of the employees shall be prohibited.
5. Work shall be well planned and supervised to prevent injuries in the handling of materials and in working together with equipment.
6. All hazardous chemicals will be identified properly with a label and Material Safety Data Sheet. All Material Safety Data Sheets will be posted in a well visible area and made available upon request.
7. No one shall knowingly be permitted or required to work while the employee's ability or alertness is so impaired by fatigue, illness, or other causes that it might unnecessarily expose the employee or others to injury.
8. Employees shall not enter manholes, underground vaults, chambers, tanks, silos, or other similar places that receive little ventilation, unless it has been determined that it is safe to enter.
9. Employees shall be instructed to ensure that all guards and other protective devices are in proper places and adjusted, and shall report deficiencies promptly to the Business Office or School Director.
10. Workers shall not handle or tamper with any electrical equipment, machinery, or air or water lines in a manner not within the scope of their duties, unless they have received instructions from their supervisor.
11. All injuries shall be reported promptly to the Business Office or School Director so that arrangements can be made for medical or first aid treatment.
12. When lifting heavy objects, use the large muscles of the leg, instead of the smaller muscles of the back shall be used.
13. Inappropriate footwear or shoes with thin or badly worn soles shall not be worn.
14. Materials, tools, or other objects shall not be thrown from buildings or structures until proper precautions are taken to protect others from the falling objects.

Appendix B - Incident Investigation Form

School Location-	Department-	
Location of Incident (Be specific – eg. K Classroom)	Date of incident or onset <hr/>	Date reported accident/incident <hr/>
	Time _____ am/pm	
Name of employee involved (last name first – please print) <hr/>		
Age: _____ Sex: M / F		
Date of employment: _____ Occupation/Position: _____		
Experience (time) in job: _____ Employee works Full/ Part time (circle one)		
Supervisor's name: _____ Supervisor's Contact number: _____		
Object/equipment/substance inflicting damage/injury: _____		
Nature of injury (eg. Cut, slip and fall) _____ Body part(s) affected: _____		
Was the employee acting in the normal course of employment? Yes/No		
Did the employee go for medical treatment? Yes/No If yes, where? _____		
Did the employee decline medical treatment? Yes/No		
Was anyone else involved in the incident? Yes/No Who? _____		
Were there any witnesses? Yes/No Witness(s) name _____		

Describe the event and how it occurred:

Supervisor's Signature: _____ Date: _____

Signed by Person Involved: _____

Appendix C - Report of Unsafe Conditions or Work Practices

Name of individual reporting the condition (optional): _____

Job Title: _____ Condition Date: _____

Summary: Reporting individual to fill out. (Use separate sheet if needed)

Location: Reporting Individual to fill out.

Causes of Condition: To be completed by the individual investigating the condition

What action, if any, has been taken to reduce or eliminate hazard/ exposure?

Condition investigated by: _____ Date: _____

Signature: _____

NEVADA CITY SCHOOL OF THE ARTS
Fee Schedule for Use of Facilities

Charges listed are hourly

Facility	Class 1	Class 2
	Non-Profit Groups	Fair Rental Value
Buildings		
Classroom Basic	\$10.00	\$15.00
Conference Room	\$15.00	\$25.00
Cafeteria/Multi-Purpose Room (No Kitchen)	\$25.00	\$40.00
Kitchen	\$40.00	\$60.00
Cafeteria w/ Kitchen	\$40.00	\$80.00
Gym	\$20.00	\$40.00
LC Dance Room	\$10.00	\$20.00
UC Dance Room	\$10.00	\$20.00
Theater Stage Room	\$10.00	\$15.00
Theater Classrooms	\$10.00	\$15.00

Additional Fees May Apply		
Kitchen Support*	\$45.00/hour	\$45.00/hour
Theater Manager*	\$50.00/hour	\$50.00/hour
Custodial/Maintenance/Grounds*	\$60.00/hour	\$60.00/hour
Student Theater Technician*	\$20.00/hour	\$20.00/hour
Dance Floor/Equipment/Specialty Services	TBD	TBD

*Minimum charge is two hours.

All prices are subject to change without prior notice due to currency fluctuation, fuel prices and/or unforeseen economic circumstances. In the case of human or computer error NCSA reserves the right to re-invoice for the correct price or service.

NEVADA CITY SCHOOL OF THE ARTS

13032 BITNEY SPRINGS RD., NEVADA CITY, CA 95959 PHONE: (530) 273-7736 FAX: (530) 273-1522

www.ncsota.org

FACILITY USE APPLICATION

For Use of a School Facility at:	Today's Date:	Approved and booked:		
Non-Profit Organization: <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, Tax Payer ID # _____				
Organization Name: _____		Contact Person's Name: _____		
E-Mail Address: _____		Phone No.: _____		
Applicant's address: _____				
Type of Activity: _____		Do you need TECH help? <input type="checkbox"/> Yes <input type="checkbox"/> No		
1st Facility Requested:				
Date(s) of Activity:				
Set Up and Ending Times:		Hours of Activity:		
2nd Facility Requested:				
Date(s) of Activity				
Set Up and Ending Times:		Hours of Activity:		
Equipment Needed:				
Special Services Requested/Notes:				
Open to the Public: <input type="checkbox"/> YES <input type="checkbox"/> NO	Are Fees Involved? <input type="checkbox"/> YES <input type="checkbox"/> NO	Admission Charge: <input type="checkbox"/> YES <input type="checkbox"/> NO \$ _____	Concessions: <input type="checkbox"/> YES <input type="checkbox"/> NO	Parking Requirements _____
<input type="checkbox"/> By checking this box you agree to NJUHSD rules & regulations of facility as outlined on the Rules & Regulations Page				
Printed Name of Authorized Representative		Signature Name of Authorized Representative		Date
*****FOR OFFICE ONLY*****				
Received Flyer: <input type="checkbox"/> Y / <input type="checkbox"/> N	Date: _____	Insurance Approved: <input type="checkbox"/> Y / <input type="checkbox"/> N	CC to Tech Help: <input type="checkbox"/> Y / <input type="checkbox"/> N	
Notes:				
Custodial Fee: <input type="checkbox"/> Y / <input type="checkbox"/> N	Hours:	Estimated Costs:	Assigned To:	
Kitchen Fee: \$ <input type="checkbox"/> Y / <input type="checkbox"/> N	Hours:	Estimated Costs:	Assigned To:	
Theater Fee: \$ <input type="checkbox"/> Y / <input type="checkbox"/> N	Hours:	Estimated Costs:	Assigned To:	
Applicable Staff Approval:				
Administration				
Facilities Coordinator				
Arts Director				
Theater Manager				
Food Services Coordinator				

RULES AND REGULATIONS

Please read and check the appropriate box on the front page of this Community Application, stating that you have read and agree to the following:

1. All groups requesting use of facilities must present a copy of a certificate of insurance indicating comprehensive general liability coverage of **\$1,000,000**. Also an additional separate endorsement page naming Nevada City School of the Arts as additional insured.
2. Facilities must be under supervision of at least one "responsible adult" who is 21 years of age or older. The designated responsible adult(s) shall be solely responsible for the supervision of the activity and all the participants in the activity. The School shall have no responsibility whatsoever for supervision of the activity or participants in the activity. Presence of a school student worker or a school official during the activity shall in no way be seen as undertaking a supervisory role over the activity or participants in the activity.
3. A custodian **must** be present at a **specified rate** when outside groups are using the facilities.
Weekend facility use requires a four hour minimum for custodial support.
Weekday facility use requires a two hour minimum for custodial support.
4. This is a **NO TOBACCO USE** campus. Tobacco use is not allowed **anywhere** on this campus.
5. **NO ALCOHOL** allowed on school campus.
6. **Parking Regulations** are strictly enforced at all times. Attendees/visitors are subject to ticketing for all violations including but not limited to fire lanes, no parking areas, loading zones, unauthorized handicapped parking, and any unmarked stall areas that impede emergency vehicle response.
7. Gym shoes are required of all people using the gym floor; shoes are not allowed on the dance floors.
8. Service of food is restricted to the multi-purpose room (MPR). There is no food or drink allowed in the gyms. When using the kitchen, a cafeteria worker **must** be present at a **specified rate**.
Events with significant impact on traffic and parking will be charged a four hour minimum at the prevailing rate, for two staff members.
Staff members must be available and willing to work for event approval.
9. Use is confined to the area(s) named on this application with appropriate corridor and lavatory facilities.
10. School equipment will not be used unless specifically authorized.
11. The using group agrees to assume financial responsibility for all damages and personnel services required.
12. The using group will return the facility to its original arrangement and condition before leaving. The school custodian will perform normal clean up.
13. The adult in charge must be present during the entire period of use and enforce the rules, **including room capacity limits**.
14. The school assumes **NO** responsibility for lost or stolen items, which owners have brought to campus.
15. An authorized **staff member** **must** be present during the use of the gym (or gyms).
16. The group using the facility shall provide a copy of the flyer (if they have one) advertising their event upon submitting application.

RESTRICTIONS

1. Any use by an individual or group for the commission of any crime or any act prohibited by law.
2. Any use of school facilities or grounds, which is inconsistent with their use for school purposes or which interferes with the regular conduct of school or school work.
3. Any use which is discriminatory in the legal sense.
4. Any use, which involves the possession, consumption, or sale of alcoholic beverages, or any restricted substances on school property.
5. Advertising on school grounds or in school buildings are prohibited, except by groups whose activities are directly related to the school's educational program.
6. Use of the school for **public** social dances will not be permitted. Square dancing and folk dancing are permitted.
7. Any use, which may violate the normal accepted standards of good morals, manners or taste, shall not be granted.
8. The Nevada City School of the Arts and school site administration reserves the right to deny permission to use any facility if they deem necessary.

The **Signee of this application** states that, to the best of her/his knowledge, the school property will not be used for the commission of any act intended to further any program or movement whose purpose is to accomplish the overthrow of the government of the United States by force, violence, or other unlawful means. The **Signee** is responsible to enforce room capacity limits.

The **Signee** who is in charge of this activity, is twenty-one years of age or older. She/he agrees that she/he will be responsible to the Board of Education for the use and care of school property. She/he further agrees that the character of entertainment will conform with that stated in the application. She/he agrees to indemnify agents and employees, against any and all loss, damage, and/or liability that may be suffered or incurred by the school, its officers, agents and employees, and against any and all claims, demands, and causes of action that may be made or brought against the school, its officers, agents and employees, caused by, arising out of, or in any way connected with the **Signee** of the Nevada City School of the Arts facility or the exercise of the privilege herein granted. The Signee also agrees to abide by all the rules and regulations stated herein.

General Billing Policy: Some events will require a deposit. Bills will be mailed by the 30th of following month in which the facility is used.

Bills are payable to Nevada City School of the Arts, and are due within 30 days of receipt.



Insurance Requirements for Facility Use at Nevada City School of the Arts

A Certificate of general liability insurance showing minimum coverage limits of one million dollars is always required of all outside organizations who use our facilities.

- The certificate must be for a policy active during the dates of use of our facilities.
 -
- **The certificate holder is: Nevada City School of the Arts, 13032 Bitney Spring Rd., Nevada City, CA 95959.**
- The *Insured* name on your policy needs to match the *Organization's* name on the Facility Use application form.
- **An additional Insured Endorsement is needed. This actual Endorsement must name the School (Nevada City School of the Arts) as additional insured on the policy –it is required and - *It must be a separate page additional insured endorsement*, to be valid for our facilities.**
- The certificates must be on file at least 10 days before the date of the event, to avoid cancellation of your facility use.

Please send this notice to your insurance company, It will allow them to see the needs of our District, and quickly facilitate the process. Have them fax or mail or email a copy of the policy to: (530) 273-1522, or mail to 13032 Bitney Springs Rd., Nevada City, CA 95959

Attention: Business Office

Thank you,
 Melissa Brokenshire
 Business Manager
 (530) 273-7736 X 303
businessmanager@ncsota.org



Business & Liability Insurance Commercial Event Coverage

East Main Insurance

1020 McCourtney Rd

Direct contact:

Ryan (530) 477-5234

TheEventHelper.com (530) 405-9265

Price Range \$350 yr. / \$30-80 monthly

Frontline Insurance Group

1 (888) 758-4134

Direct contact:

Price Range \$395 yr. / \$35-95 monthly

Max (509) 591-9486

Harris Insurance Services

(530) 802-2753

426 Sutton Way

Call for Quotes

Direct contact: Kimberly

Sierra Gold Insurance

(530) 470-1250

101 Providence Mine Rd

Call for Quotes

Direct contact: Roger Krill

