

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

Regular Meeting Agenda

December 12, 2019

5:30 p.m. – 7:30 p.m.

Building 8, 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 21, 2019 Meeting Minutes – *See attached*

Reports

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

Discussion Items

5. California Dashboard Report – *See attached*
6. LCAP Review - *See attached*
7. Classroom Observation Report – *See attached*
8. Board Communication – *See attached*

Action Items

9. Approve J-13A Waivers – *See attached*
10. Review and Accept 2018-19 Fiscal Financial Audit (phone call scheduled at 6 pm) – *See attached*

Adjournment 7:30 p.m.

This agenda was posted on Monday, December 9, 2019 at 5:30 p.m. at least 72 hours in advance of this meeting, at Building 3, Building 8, Building 9 and the NCSA website (ncsota.org). Handouts are available at the Building 9 Business Office.

- 9. Approve B1 Financial Conditions and Activities – The finance committee has reviewed this report and recommends approval. A deficit is projected due to SB 740 reduction and more expenses. We are out of compliance now, but by the end of the year, we are hoping to be in compliance with the debt service ratio.
Motion: Meshawn Simmons 2nd: John Gilman
Unanimous Assent
- 10. Approve 2019-20 1st Interim Budget Revisions
Motion: Mackenzie 2nd: Meeshawn
Unanimous Assent
- 11. Accept Unaudited Actuals & Alternative Form – updated handouts provided.
Motion: Mackenzie Leeke with the changes presented 2nd: Meeshawn Simmons
Unanimous
- 12. Approve STRS Retirement Payroll Deductions
Motion: LeeAnne Haglund 2nd: Angie Tomey
Unanimous
- 13. Approve B3 Asset Report
Motion: Mackenzie Leeke 2nd: Angie Tomey
Unanimous Assent

Adjournment 7:06 p.m.

Respectfully Submitted

Submitted by: Toni Holman, NCSA Administrative Secretary

11/21/19

Approved by the NCSA Charter Council

Jeff Corbett, Board Chair

Date

LeeAnne Haglund, Board Secretary

Date



School Director FYI Report December 12, 2019

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

- I would like to plaudit the middle school team almost all of which were new last year. This year has been truly excellent so far - the changes they suggested have worked well and their passion for the job is unmatched. I value each of their ideas and their work ethic. It is a pleasure to work with them each day.
- Jenn and Emma - I can never plaudit them enough. They keep the ship steering straight, provide love and support to kids (and staff) and have a depth of knowledge about NCSA and the community that serves the school in many ways. As the "face" of NCSA, they are simply beautiful!
- Of course, I need to thank Melissa for her excellent work on the budget and for continuing to look for ways to increase our revenue. She is a wonderful partner and I feel lucky to work with her.

Financial Information

- Melissa continues to look for ways to bring in more revenue. We will discuss two of these ideas at the meeting - a Single Owner LLC and taking on Business Services for two charter schools.

Facilities Update

- The Industrial Arts class recently installed a GaGa Ball court at the Upper Campus - this been a huge hit and feels great since the UC has so little play equipment.

- The Americorps crew has been coming on Wednesdays to clear scotch broom around our potable water plant. They will shift to campus buildings this week. Thanks to Shady Creek center in NSJ for lining up the support staff.
- We are getting daily inquiries about the northern parcel. The Real Estate Agent suggests we set up an escrow account and get a preliminary title report to document existing easements.
- The power went out the Saturday before school started due to squirrels having eaten through a power line. Ian and Al both worked with PGE this weekend to resolve. Many thanks to Joseph who discovered the power was out when he came in to do some work for Hannah!
- Cal Fire cleared more land behind the garden which should allow Ian to access a big, mysterious leak.

School Wide Issues

- At the November PAG meeting several issues were discussed.
 - A parent asked me about my “political agenda”. We had a great discussion about what her concerns were - having to discuss race with her 9 year old and not wanting to expose him to that so early. She felt that too much attention was being put toward the topic of equity. I shared that racial awareness starts much earlier than age 9 and that it is important children learn about race early because they will eventually be confronted with it, that we live in a world in which white people generally don’t have to think about race so many people believe it’s not a problem, but it definitely is. I appreciated that she brought this up because I believe there are many more parents that feel as she does and it gave me an opportunity to hear and respond to her concerns.
 - Special Education costs were brought up - a parent felt it was unfair that we were forced to spend so much money on “those” students. A parent of a special education student said that she was grateful to NCSA for our support and I explained that it is the law that we provide services to Special Education students.
 - Parents requested that we make sure kids eat their lunch. I explained that we cannot force kids to eat, but that we do remind them.
 - A parent was concerned because a student was “outed” by his classmates as being the only family that did not give to the AGC. They deducted this because they looked at the wall of names. The class was upset that they didn’t get a pizza party. We will not put the names up on the wall next year.
 - I showed the parents our dashboard results and that was about all the time we had.
- Attendance issues - Chronic absenteeism continues to be a concern. Teachers have

begun calling and emailing parents directly to share their concern about attendance.

Events

- 3rd Grade will be performing their “Winter Light” show on the 18th. This is a replacement for Revels and is the first year of the show so they will see what works and what doesn’t.
- Makers Market on the 13th - Carabeth reports that the first one made \$600 and this one has made \$800 so far. More than the money though, is the community building. The parents and students really seem to enjoy the market. We will do another one in the Spring.

Arts Based Choice for Education

- Andrea recently went to a conference on using the VAPA (Visual and Performing Arts) standards for assessment in art and learned that we are way ahead of the curve. While other schools are just now trying to integrate arts standards, we are actually using them and assessing student work.
- The 1st, 4th and 5th grade teams continue to work on their Arts and Equity units. It is slow going, but good work that forces all of us to think deeply about what we are teaching and why.
 - 1st Grade’s essential question is “What is Identity?”
 - 4th Grade - “How does the struggle for power affect communities?”
 - 5th Grade - “How might we reimagine the story of America by examining the structures of privilege and exploitation that came to exist by the year 1776 in the newly proclaimed United States of America?”

Academic, Arts & Social Emotional Achievement

- This year we will write a new 3-year plan for our LCAP. I have been surveying students and staff about improvements they would like to see.
-

Safe, Respectful and Equitable Conditions for Learning and Working

- iGroups happen Tuesday so I can report out on that at the meeting.

Contributor and Collaborator to the Greater Community

- I am meeting with Ember and Shelly from the Nisenan to discuss how we can support them and if they would like to name the facility.
- We’ve agreed to allow a Sierra Streams research crew do some studies on our trees and woodland. They are applying for grants for funding a forestry management

plan for us, this research is related. Gary and Lori are on board and will be trying to include an educational aspect.

- We have had several calls to rent our kitchen!



Nevada City School of the Arts Charter Governance Council

2019-20 Nomination Committee Meeting Schedule

Location: Building 3 Director's Office
13032 Bitney Springs Rd., Nevada City

September 26, 2019 @ 4:00pm

October 30, 2019 @ 5:30pm

November 7, 2019 @ 5:30pm

December 5, 2019 @ 5:30pm

January 8, 2020 @ 5:30pm

February 20, 2020 @ 5:30pm

March 19, 2020 @ 5:30pm

April 23, 2020 @ 5:30pm

May 13, 2020 @ 5:30pm (After LCAP)

June 11, 2020 @ 5:30pm (Teacher Day)



Nevada City School of the Arts Charter Governance Council

2019-20 Finance Committee Meeting Schedule

Location: Building 9 Cafeteria
13024 Bitney Springs Rd., Nevada City

December 10, 2019 @ 11:30am

January 14, 2020 @ 11:30am

February 25, 2020 @ 11:30am

March 24, 2020 @ 11:30am

April 28, 2020 @ 11:30am

May 19, 2020 @ 11:30am

June 16, 2020 @ 11:30am

Nevada City School of the Arts

BUDGET VS. ACTUALS: 2019-20 1ST INTERIM - FY20 P&L CLASSES

July 2019 - June 2020

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State	1,098,274.00	3,818,212.00	-2,719,938.00	28.76 %
8100 Federal Revenue	26,127.19	279,943.00	-253,815.81	9.33 %
8300 Other State Revenues	94,041.36	602,720.85	-508,679.49	15.60 %
8600 Other Local Revenue	293,858.56	694,581.16	-400,722.60	42.31 %
Sales	23.50		23.50	
Unapplied Cash Payment Revenue	20,474.20		20,474.20	
Uncategorized Revenue		250,000.00	-250,000.00	
Total Income	\$1,532,798.81	\$5,645,457.01	\$ -4,112,658.20	27.15 %
GROSS PROFIT	\$1,532,798.81	\$5,645,457.01	\$ -4,112,658.20	27.15 %
Expenses				
1000 Certificated Salaries	546,768.53	1,436,159.00	-889,390.47	38.07 %
2000 Classified Salaries	563,098.65	1,540,167.00	-977,068.35	36.56 %
3000 Employee Benefits	286,160.25	840,588.01	-554,427.76	34.04 %
4000 Books & Supplies	111,794.88	193,215.00	-81,420.12	57.86 %
5000 Services & Other Operating Expenses	474,226.89	1,443,994.00	-969,767.11	32.84 %
6000 Capital Outlay		200,000.00	-200,000.00	
6900 Depreciation		301,000.00	-301,000.00	
7000 Other Outflows	37,042.12	83,100.00	-46,057.88	44.58 %
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
Total Expenses	\$2,019,091.32	\$6,038,223.01	\$ -4,019,131.69	33.44 %
NET OPERATING INCOME	\$ -486,292.51	\$ -392,766.00	\$ -93,526.51	123.81 %
NET INCOME	\$ -486,292.51	\$ -392,766.00	\$ -93,526.51	123.81 %

Nevada City School of the Arts

BUDGET VS. ACTUALS: 2019-20 1ST INTERIM - FY20 P&L CLASSES

July 2019 - June 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State				
8011 Charter Schools General Purpose Entitlement - State Aid	643,393.00	2,310,954.00	-1,667,561.00	27.84 %
8012 Education Protection Account Entitlement	170,525.00	670,917.00	-500,392.00	25.42 %
8096 Charter Schools in Lieu of Property Taxes	284,356.00	836,341.00	-551,985.00	34.00 %
Total 8000 Revenue - State	1,098,274.00	3,818,212.00	-2,719,938.00	28.76 %
8100 Federal Revenue				
8181 Special Education - Entitlement		78,833.00	-78,833.00	
8182 Special Education Reimbursement		3,246.00	-3,246.00	
8220 Child Nutrition - Federal		41,439.00	-41,439.00	
8290 Every Student Succeeds Act (ESSA)	26,127.19	154,625.00	-128,497.81	16.90 %
8299 All Other Federal Revenue		1,800.00	-1,800.00	
Total 8100 Federal Revenue	26,127.19	279,943.00	-253,815.81	9.33 %
8300 Other State Revenues				
8380 Special Ed	72,491.00	200,092.00	-127,601.00	36.23 %
8520 Child Nutrition - State		2,700.00	-2,700.00	
8545 School Facilities Apportionments		285,000.00	-285,000.00	
8550 Mandated Cost Reimbursements	7,022.00	7,029.51	-7.51	99.89 %
8560 State Lottery Revenue	2,595.36	86,305.34	-83,709.98	3.01 %
8590 All Other State Revenue	11,933.00	21,594.00	-9,661.00	55.26 %
Total 8300 Other State Revenues	94,041.36	602,720.85	-508,679.49	15.60 %
8600 Other Local Revenue				
8634 Food Service Sales	17,217.50	35,000.00	-17,782.50	49.19 %
8638 Merchandise Sales	10.00		10.00	
8650 Leases and Rentals	630.00		630.00	
8650-01 Building 1	12,192.00	24,600.00	-12,408.00	49.56 %
8650-04 Pratschner Lease	1,250.00	3,000.00	-1,750.00	41.67 %
8650-05 Dawn Publications Lease	21,600.00	43,200.00	-21,600.00	50.00 %
8650-06 Hardcore Construction Lease	21,600.00	43,200.00	-21,600.00	50.00 %
8650-11 Cell Tower Lease	17,256.38	36,128.04	-18,871.66	47.76 %
8650-12 Bldg 12 Lease - Caretaker Residence	4,800.00	9,600.00	-4,800.00	50.00 %
8650-13 Bldg 13 Lease - Cottage	5,000.00	10,200.00	-5,200.00	49.02 %
8650-9A Building 9 - Suite A	1,450.00	2,100.00	-650.00	69.05 %
8650-9B Building 9 - Suite B	2,490.00		2,490.00	
8650-9C Curious Forge Lease	11,186.87	22,200.00	-11,013.13	50.39 %
8650-9D Building 9 - Suite D	150.00	1,800.00	-1,650.00	8.33 %
8650-9E Building 9 - Suite E	876.42	2,100.00	-1,223.58	41.73 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8650-9K Building 9 - Suite K		2,100.00	-2,100.00	
8650-9L SK Lindsey Lease	2,100.00	8,400.00	-6,300.00	25.00 %
8650-9S Cosmic Shark Lease	2,160.00	4,320.00	-2,160.00	50.00 %
8650-9T Building 9 - Storage	2,090.00	3,960.00	-1,870.00	52.78 %
8650-9Z Victor Zendejas	660.00	1,980.00	-1,320.00	33.33 %
8650-GM Building 9 - Gym	2,980.00	2,400.00	580.00	124.17 %
Total 8650 Leases and Rentals	110,471.67	221,288.04	-110,816.37	49.92 %
8660 Interest	2,166.23	300.00	1,866.23	722.08 %
8676 After School Program Revenue	34,014.97	130,000.00	-95,985.03	26.17 %
8693 Field Trips	792.44		792.44	
8693-35 TK Field Studies	288.00	266.90	21.10	107.91 %
8693-36 Kindergarten Field Studies	1,080.00	1,198.50	-118.50	90.11 %
8693-37 1st Grade Field Studies	1,459.06	1,456.05	3.01	100.21 %
8693-38 2nd Grade Field Studies	1,348.56	2,093.98	-745.42	64.40 %
8693-39 3rd Grade Field Studies	3,707.25	3,556.40	150.85	104.24 %
8693-40 4th Grade Field Studies	1,801.60	7,706.53	-5,904.93	23.38 %
8693-41 5th Grade Field Studies	10,566.80	8,389.08	2,177.72	125.96 %
8693-42 6th Grade Field Studies	8,294.23	13,747.05	-5,452.82	60.33 %
8693-43 7th Grade Field Studies	9,950.75	14,202.93	-4,252.18	70.06 %
8693-44 8th Grade Field Studies	13,062.75	19,437.72	-6,374.97	67.20 %
8693-45 4/5 Field Studies	9,482.01	9,437.98	44.03	100.47 %
8693-99 Field Studies Write-offs	-19,345.50		-19,345.50	
Total 8693 Field Trips	42,487.95	81,493.12	-39,005.17	52.14 %
8699 All Other Local Revenue		3,500.00	-3,500.00	
8702 3/4/5 Performances		1,000.00	-1,000.00	
8703 Artistic Showcase Revenue		6,000.00	-6,000.00	
8704 Yearbook Revenue		4,000.00	-4,000.00	
8705 Instrument Rentals	80.00		80.00	
8801 Donations - Parents	55.00		55.00	
8804 Fundraising - AGC				
8804-01 AGC Adjustments	-18,203.00		-18,203.00	
8804-19 AGC 2018-19	24,579.52		24,579.52	
8804-20 AGC 2019-20	75,910.91	145,000.00	-69,089.09	52.35 %
Total 8804 Fundraising - AGC	82,287.43	145,000.00	-62,712.57	56.75 %
8806 Credit Card Rebates	518.39	1,800.00	-1,281.61	28.80 %
8811 AMOT				
8811-01 Sponsors	965.50	5,000.00	-4,034.50	19.31 %
8811-02 Tickets		2,500.00	-2,500.00	
8811-03 Raffle		2,000.00	-2,000.00	
8811-05 Auction Items	-450.00	25,000.00	-25,450.00	-1.80 %
Total 8811 AMOT	515.50	34,500.00	-33,984.50	1.49 %
8812 Free Money	1,446.12	6,000.00	-4,553.88	24.10 %
8813 Jogathon		20,000.00	-20,000.00	
8814 Afterschool Sports Revenue	2,222.50	4,700.00	-2,477.50	47.29 %
8816 Farm to School Funds	315.30		315.30	
8817 Positive Discipline Funds	50.00		50.00	
Total 8600 Other Local Revenue	293,858.56	694,581.16	-400,722.60	42.31 %

	TOTAL			
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GROSS PROFIT	\$1,532,798.81	\$5,645,457.01	\$ -4,112,658.20	27.15 %
Expenses				
1000 Certificated Salaries				
1100 Teachers Salaries	420,278.23	1,109,351.00	-689,072.77	37.89 %
1102 Reading Specialist	20,421.36	53,606.00	-33,184.64	38.10 %
1105 Math Intervention Specialist	16,517.44	43,358.00	-26,840.56	38.10 %
Total 1100 Teachers Salaries	457,217.03	1,206,315.00	-749,097.97	37.90 %
1101 Teacher - Stipends	3,594.08	7,148.00	-3,553.92	50.28 %
1103 Teacher - Substitute Pay	9,116.48	26,875.00	-17,758.52	33.92 %
1200 School Nurse	4,014.24	10,537.00	-6,522.76	38.10 %
1300 Certificated Admin Salaries	72,826.70	185,284.00	-112,457.30	39.31 %
Total 1000 Certificated Salaries	546,768.53	1,436,159.00	-889,390.47	38.07 %
2000 Classified Salaries				
2100 Classified - Instructional Aide	37,234.63	124,364.00	-87,129.37	29.94 %
2103 Classified - Paraprofessional	41,745.40	163,222.00	-121,476.60	25.58 %
2200 Classified - Art/Movement/Music	117,163.94	292,217.00	-175,053.06	40.09 %
2203 Classified - Electives	24,325.58	91,234.00	-66,908.42	26.66 %
2300 Classified - Admin Salaries	51,683.10	124,032.00	-72,348.90	41.67 %
2400 Classified - Clerical & Office	107,827.94	247,775.00	-139,947.06	43.52 %
2401 Classified - Development	16,565.04	43,882.00	-27,316.96	37.75 %
2600 Classified Stipends	2,680.96	10,950.00	-8,269.04	24.48 %
2905 Classified - Afterschool Care	31,695.40	104,239.00	-72,543.60	30.41 %
2928 Classified - Food Services Coordinator	23,854.75	57,639.00	-33,784.25	41.39 %
2930 Classified - Facilities Wages	101,363.47	252,629.00	-151,265.53	40.12 %
2935 Classified - Substitutes	907.15		907.15	
2935-01 Classified - Elective Substitutes	150.00	10,141.00	-9,991.00	1.48 %
2935-02 Aide Substitutes	593.75	7,376.00	-6,782.25	8.05 %
2935-03 Paraprofessional Substitutes	995.74	2,667.00	-1,671.26	37.34 %
2935-04 Classified - Aftercare Substitutes	469.80	1,560.00	-1,090.20	30.12 %
2935-05 Office Substitutes	2,103.75	2,400.00	-296.25	87.66 %
2935-06 Facilities Substitutes	776.25	3,840.00	-3,063.75	20.21 %
2935-07 Food Service Substitutes	962.00		962.00	
Total 2935 Classified - Substitutes	6,958.44	27,984.00	-21,025.56	24.87 %
Total 2000 Classified Salaries	563,098.65	1,540,167.00	-977,068.35	36.56 %
3000 Employee Benefits				
3100 ER - STRS	93,329.42	247,901.00	-154,571.58	37.65 %
3300 ER - OASDI	33,667.89	93,847.00	-60,179.11	35.88 %
3301 ER - Medicare	14,747.90	43,093.01	-28,345.11	34.22 %
3400 ER - Health & Welfare Benefits	120,524.84	388,956.00	-268,431.16	30.99 %
3500 ER - SUI	555.97	1,488.00	-932.03	37.36 %
3600 EE Benefits - Workers Comp	14,014.23	37,150.00	-23,135.77	37.72 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
3700 EE Benefits - 403b Retirement	9,320.00	28,153.00	-18,833.00	33.10 %
Total 3000 Employee Benefits	286,160.25	840,588.01	-554,427.76	34.04 %
4000 Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials	149.25	500.00	-350.75	29.85 %
4101 Math Curriculum	3,102.63	4,600.00	-1,497.37	67.45 %
4102 LA Curriculum	2,262.82	4,750.00	-2,487.18	47.64 %
4103 Science Curriculum	51.30	500.00	-448.70	10.26 %
4104 Social Studies Curriculum	1,220.12	1,250.00	-29.88	97.61 %
Total 4100 Approved Textbooks & Core Curricula Materials	6,786.12	11,600.00	-4,813.88	58.50 %
4300 Materials & Supplies	344.00	2,000.00	-1,656.00	17.20 %
4315 Custodial Supplies	9,462.82	15,000.00	-5,537.18	63.09 %
4325 Science Supplies	431.76	2,000.00	-1,568.24	21.59 %
4326 Art & Music Supplies				
4326-09 Main Lesson Music Supplies	3,187.73	3,500.00	-312.27	91.08 %
4326-20 Main Lesson Art Supplies	4,515.09	15,800.00	-11,284.91	28.58 %
4326-24 Music Electives Supplies	2,703.46	3,000.00	-296.54	90.12 %
4326-30 Industrial Arts Program	130.90	2,000.00	-1,869.10	6.55 %
Total 4326 Art & Music Supplies	10,537.18	24,300.00	-13,762.82	43.36 %
4330 Office Supplies	6,169.91	16,300.00	-10,130.09	37.85 %
4335 Movement Supplies	-100.00	1,500.00	-1,600.00	-6.67 %
4340 Professional Development Supplies	289.20	500.00	-210.80	57.84 %
4346 Teacher Supplies				
4346-01 1st Grade Supplies - Danielle	164.42	400.00	-235.58	41.11 %
4346-02 2nd Grade Supplies - Hayley	400.00	400.00	0.00	100.00 %
4346-03 3rd Grade Supplies - Maria	16.20	400.00	-383.80	4.05 %
4346-04 4th Grade Supplies - Becca	68.47	400.00	-331.53	17.12 %
4346-05 5th Grade Supplies - Gary	117.48	400.00	-282.52	29.37 %
4346-06 6th Grade Supplies - Devin	451.70	700.00	-248.30	64.53 %
4346-07 7th Grade Supplies - Audra	270.42	500.00	-229.58	54.08 %
4346-08 8th Grade Supplies - Emily	331.21	500.00	-168.79	66.24 %
4346-10 Kindergarten Supplies - Rachel	29.70	600.00	-570.30	4.95 %
4346-11 1st Grade Supplies - Brittani	60.90	400.00	-339.10	15.23 %
4346-12 2nd Grade Supplies - Hannah	279.25	600.00	-320.75	46.54 %
4346-13 3rd Grade Supplies - Carrie	167.28	400.00	-232.72	41.82 %
4346-14 4th Grade Supplies - Lori	130.01	400.00	-269.99	32.50 %
4346-16 6th Grade Supplies - Camille	199.72	500.00	-300.28	39.94 %
4346-17 7th Grade Supplies - Ron	230.42	500.00	-269.58	46.08 %
4346-18 8th Grade Supplies - Lisa		500.00	-500.00	
4346-19 TK Supplies - Nicole	335.89	600.00	-264.11	55.98 %
4346-20 Kindergarten Supplies - Linda	199.16	400.00	-200.84	49.79 %
4346-21 Reading Specialist Supplies - Katie	210.87	400.00	-189.13	52.72 %
4346-22 Special Ed Supplies	598.72	1,000.00	-401.28	59.87 %
4346-23 RavenWolf AFS Program	2,550.44	6,500.00	-3,949.56	39.24 %
4346-24 5th Grade Supplies - Peter	400.00	400.00	0.00	100.00 %
4346-25 Math Specialist Supplies -	214.84	400.00	-185.16	53.71 %

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Nancy				
Total 4346 Teacher Supplies	7,427.10	17,300.00	-9,872.90	42.93 %
4351 Yearbook		1,000.00	-1,000.00	
4352 Maintenance Supplies	8,975.61	12,820.00	-3,844.39	70.01 %
4352-01 Water Treatment Plant Supplies	3,083.83	3,500.00	-416.17	88.11 %
Total 4352 Maintenance Supplies	12,059.44	16,320.00	-4,260.56	73.89 %
4353 Safety & Emergency Supplies		500.00	-500.00	
4354 MS Social Studies Activities	66.27	725.00	-658.73	9.14 %
4355 Graduation		500.00	-500.00	
4356 AGC Supplies	227.69	1,100.00	-872.31	20.70 %
4357 AMOT Supplies		2,100.00	-2,100.00	
4358 Free Money Supplies		50.00	-50.00	
4359 Jogathon Supplies		750.00	-750.00	
4360 Afterschool Sports	8.49	300.00	-291.51	2.83 %
4361 3/4/5 Performances		500.00	-500.00	
4362 Artistic Showcase		300.00	-300.00	
4363 Leadership		500.00	-500.00	
4364 Playground	1,304.36	1,500.00	-195.64	86.96 %
4367 Theater Plays - Classroom	685.00	1,000.00	-315.00	68.50 %
Total 4300 Materials & Supplies	48,913.22	106,045.00	-57,131.78	46.12 %
4368 Positive Discipline Supplies	17.89	75.00	-57.11	23.85 %
4400 Noncapitalized Equipment				
4410 Classroom Furniture, Equipment & Supplies	6,723.36	9,545.00	-2,821.64	70.44 %
4420 Computers (individual items less than \$5k)	19,794.30	19,150.00	644.30	103.36 %
4430 Non Classroom Related Furniture, Equipment & Supplies	3,592.83	3,800.00	-207.17	94.55 %
Total 4400 Noncapitalized Equipment	30,110.49	32,495.00	-2,384.51	92.66 %
4700 Child Nutrition Program	13,289.09	27,000.00	-13,710.91	49.22 %
4710 All Other Food	1,621.15	2,000.00	-378.85	81.06 %
4720 Cafeteria Supplies	11,056.92	14,000.00	-2,943.08	78.98 %
Total 4700 Child Nutrition Program	25,967.16	43,000.00	-17,032.84	60.39 %
Total 4000 Books & Supplies	111,794.88	193,215.00	-81,420.12	57.86 %
5000 Services & Other Operating Expenses				
5100 Subagreements for Services	95,246.58	615,897.00	-520,650.42	15.46 %
5200 Travel & Conferences				
5210 Conference Fees	6,005.77	23,275.00	-17,269.23	25.80 %
5215 Travel - Mileage, Parking, Tolls	244.52	700.00	-455.48	34.93 %
5220 Travel and Lodging	1,235.00	1,250.00	-15.00	98.80 %
5225 Travel - Meals & Entertainment	299.22	950.00	-650.78	31.50 %
Total 5200 Travel & Conferences	7,784.51	26,175.00	-18,390.49	29.74 %
5300 Dues & Memberships	2,455.00	5,246.00	-2,791.00	46.80 %
5310 Subscriptions	13,577.91	21,970.00	-8,392.09	61.80 %
Total 5300 Dues & Memberships	16,032.91	27,216.00	-11,183.09	58.91 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5400 General Liability Insurance	54,098.00	91,912.00	-37,814.00	58.86 %
5500 Operations & Housekeeping				
5510 Utilities - Gas and Electric	9.94	168,890.00	-168,880.06	0.01 %
5510-03 Bldg #3	9,797.22		9,797.22	
5510-04 Bldg #4	973.74		973.74	
5510-05 Bldg #5	21.50		21.50	
5510-07 Bldg #7	1,040.19		1,040.19	
5510-08 Bldg #8	12,918.55		12,918.55	
5510-09 Bldg #9	41,382.73		41,382.73	
5510-10 Bldg #10	-14.57		-14.57	
5510-11 Bldg#11	4,387.53		4,387.53	
5510-13 Bldg #13	21.50		21.50	
5510-14 Bldg #14	1,191.00		1,191.00	
Total 5510 Utilities - Gas and Electric	71,729.33	168,890.00	-97,160.67	42.47 %
5515 Janitorial, Gardening Services & Supplies	22,800.00	45,600.00	-22,800.00	50.00 %
5520 Security	1,464.00	3,500.00	-2,036.00	41.83 %
5525 Utilities - Waste	6,956.83	14,600.00	-7,643.17	47.65 %
5530 Utilities - Water	10,417.38	26,270.00	-15,852.62	39.66 %
Total 5500 Operations & Housekeeping	113,367.54	258,860.00	-145,492.46	43.79 %
5600 Rentals, Leases, & Repairs				
5605 Equipment Leases	12,286.01	14,923.00	-2,636.99	82.33 %
5615 Building	22,438.94	21,624.00	814.94	103.77 %
5617 Repairs and Maintenance	2,548.87	8,500.00	-5,951.13	29.99 %
5617-24 Music Electives Services	496.14	5,500.00	-5,003.86	9.02 %
Total 5617 Repairs and Maintenance	3,045.01	14,000.00	-10,954.99	21.75 %
5618 Auto	863.19	2,000.00	-1,136.81	43.16 %
5618-01 Gas	3,519.05	4,200.00	-680.95	83.79 %
Total 5618 Auto	4,382.24	6,200.00	-1,817.76	70.68 %
5631 Other Rentals, Leases and Repairs 1	7,751.19	16,429.00	-8,677.81	47.18 %
Total 5600 Rentals, Leases, & Repairs	49,903.39	73,176.00	-23,272.61	68.20 %
5800 Services & Other Operating Expenses - Other	142.00	700.00	-558.00	20.29 %
5803 Accounting Fees		13,000.00	-13,000.00	
5804 Building Acquisition	21,795.56	43,591.00	-21,795.44	50.00 %
5805 Administrative Fees	20.00		20.00	
5806 Assemblies	100.00	500.00	-400.00	20.00 %
5809 Banking Fees	629.15	4,600.00	-3,970.85	13.68 %
5810 Merchant Service Fees	2,450.70	3,600.00	-1,149.30	68.08 %
5812 Business Services		1,600.00	-1,600.00	
5815 Consultants - Instructional		2,250.00	-2,250.00	
5820 Consultants - Non Instructional	2,840.81	10,900.00	-8,059.19	26.06 %
5824 District Oversight Fees		38,182.00	-38,182.00	
5826 Director's Contingency		1,000.00	-1,000.00	
5829 Enrichment Programs	880.00	880.00	0.00	100.00 %
5830 Field Trips Expenses	218.66		218.66	
5830-35 TK Field Studies	210.00	290.00	-80.00	72.41 %

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5830-36 Kindergarten Field Studies	77.01	1,545.69	-1,468.68	4.98 %
5830-37 1st Grade Field Studies	39.68	1,003.50	-963.82	3.95 %
5830-38 2nd Grade Field Studies		1,677.50	-1,677.50	
5830-39 3rd Grade Field Studies	1,336.69	4,453.46	-3,116.77	30.01 %
5830-40 4th Grade Field Studies	15,042.19	5,676.00	9,366.19	265.01 %
5830-41 5th Grade Field Studies	2,500.14	11,225.57	-8,725.43	22.27 %
5830-42 6th Grade Field Studies	4,568.00	16,273.00	-11,705.00	28.07 %
5830-43 7th Grade Field Studies	1,619.00	16,519.00	-14,900.00	9.80 %
5830-44 8th Grade Field Studies	3,127.49	19,684.73	-16,557.24	15.89 %
5830-45 4/5 Field Studies		7,525.55	-7,525.55	
Total 5830 Field Trips Expenses	28,738.86	85,874.00	-57,135.14	33.47 %
5833 Fines and Penalties		500.00	-500.00	
5836 Fingerprinting	1,227.96	1,500.00	-272.04	81.86 %
5839 Fundraising Expenses		200.00	-200.00	
5839-70 AGC Services	1,966.02	2,000.00	-33.98	98.30 %
5839-71 AMOT Services		2,300.00	-2,300.00	
Total 5839 Fundraising Expenses	1,966.02	4,500.00	-2,533.98	43.69 %
5841 Party Expenses	916.98	400.00	516.98	229.25 %
5845 Legal Fees	860.44	3,000.00	-2,139.56	28.68 %
5848 Permits & Other Fees	13,474.42	16,950.00	-3,475.58	79.50 %
5851 Marketing & Student Recruiting	1,693.00	7,145.00	-5,452.00	23.69 %
5854 Erate Services	2,040.00	3,800.00	-1,760.00	53.68 %
5857 Payroll Fees	6,563.25	13,800.00	-7,236.75	47.56 %
5860 Printing & Reproduction	1,029.03	3,900.00	-2,870.97	26.39 %
5874 Afterschool Sports Services	340.00	1,545.00	-1,205.00	22.01 %
5875 Staff Recruiting		1,000.00	-1,000.00	
5877 Student Activities	72.13		72.13	
5877-55 8th Grade Graduation	-803.75	1,800.00	-2,603.75	-44.65 %
5877-86 3/4/5 Performances		1,000.00	-1,000.00	
5877-87 Artistic Showcase services		4,900.00	-4,900.00	
5877-88 Yearbook services		900.00	-900.00	
Total 5877 Student Activities	-731.62	8,600.00	-9,331.62	-8.51 %
5881 Student Information System	15,643.66	14,500.00	1,143.66	107.89 %
5887 Technology Services	22,774.00	41,045.00	-18,271.00	55.49 %
Total 5800 Services & Other Operating Expenses - Other	125,394.22	328,862.00	-203,467.78	38.13 %
5900 Communications				
5910 Communications - Internet / Website Fees	9,353.26	17,820.00	-8,466.74	52.49 %
5910-01 Bldg #1	-50.41		-50.41	
5910-02 Bldg #2	136.65		136.65	
5910-03 Bldg #3	209.30		209.30	
5910-04 Bldg #4	308.22		308.22	
5910-05 Bldg #5	-132.37		-132.37	
5910-06 Bldg #6	145.89		145.89	
5910-07 Bldg #7	221.90		221.90	
5910-08 Bldg #8	259.00		259.00	
5910-09 Bldg #9	-637.50		-637.50	

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5910-10 Bldg #10	188.03		188.03	
5910-13 Bldg #13	-50.00		-50.00	
5910-15 Bldg #15	100.90		100.90	
Total 5910 Communications - Internet / Website Fees	10,052.87	17,820.00	-7,767.13	56.41 %
5915 Postage and Delivery	2,346.87	4,076.00	-1,729.13	57.58 %
Total 5900 Communications	12,399.74	21,896.00	-9,496.26	56.63 %
Total 5000 Services & Other Operating Expenses	474,226.89	1,443,994.00	-969,767.11	32.84 %
6000 Capital Outlay		200,000.00	-200,000.00	
6900 Depreciation		301,000.00	-301,000.00	
7000 Other Outflows				
7438 Long term debt - Interest Land	37,042.12	83,100.00	-46,057.88	44.58 %
Total 7000 Other Outflows	37,042.12	83,100.00	-46,057.88	44.58 %
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
Total Expenses	\$2,019,091.32	\$6,038,223.01	\$ -4,019,131.69	33.44 %
NET OPERATING INCOME	\$ -486,292.51	\$ -392,766.00	\$ -93,526.51	123.81 %
NET INCOME	\$ -486,292.51	\$ -392,766.00	\$ -93,526.51	123.81 %



Nevada City School of the Arts Charter Governance Council

2019-20 Fund Development Committee Meeting Schedule

Location: Building 9 Cafeteria
13032 Bitney Springs Rd., Nevada City

December 6, 2019 @ 10:00am

January 3, 2020 @ 10:00am

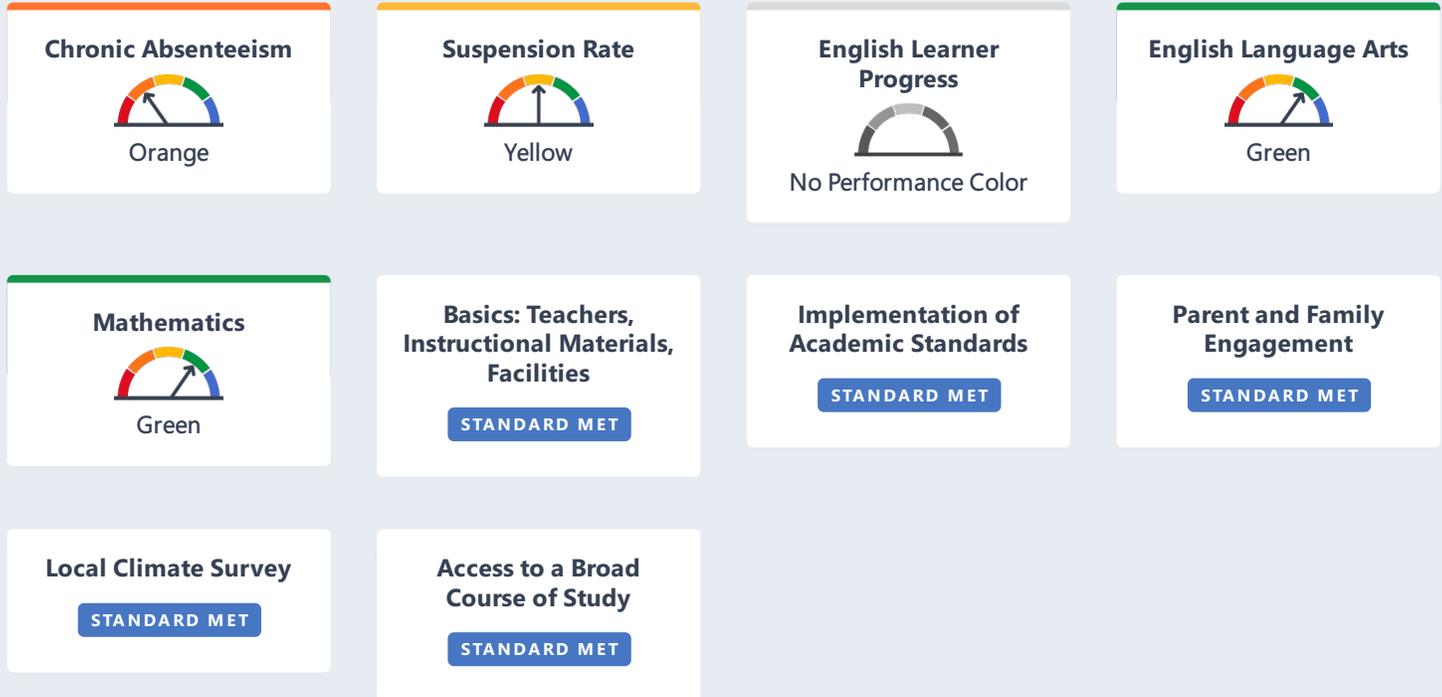
February 7, 2020 @ 10:00am

March 6, 2020 @ 10:00am

April 3, 2020 @ 10:00am

Nevada City School of the Arts

Explore the performance of Nevada City School of the Arts under California's Accountability System.



School Details

NAME Nevada City School of the Arts	ADDRESS 13032 Bitney Springs Road, Building 8 Nevada City, CA 95959-9017	WEBSITE http://www.ncsota.org	GRADES SERVED K-8
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Student Population

Explore information about this school's student population.

Enrollment

443

**Socioeconomically
Disadvantaged**

48.3%

English Learners

0.9%

Foster Youth

0%

Academic Performance

View Student Assessment Results and other aspects of school performance.

[LEARN MORE](#)

English Language Arts



Green

11.3 points above standard

Increased 9.9 Points ▲

EQUITY REPORT
Number of Student Groups in Each Color

0 Red	0 Orange	2 Yellow
1 Green	0 Blue	

[LEARN MORE](#)

Mathematics



Green

18.3 points below standard

Increased 17.7 Points ▲

EQUITY REPORT
Number of Student Groups in Each Color

0 Red	0 Orange	2 Yellow
1 Green	0 Blue	

[LEARN MORE](#)

English Learner Progress

Less than 11 students - data not displayed for privacy

Local Indicators

[LEARN MORE](#)

Implementation of Academic Standards

STANDARD MET

Academic Engagement

See information that shows how well schools are engaging students in their learning.

[LEARN MORE](#)

Chronic Absenteeism



Orange

11% chronically absent

Increased 0.9% ▲

EQUITY REPORT
Number of Student Groups in Each Color

0 Red	3 Orange	1 Yellow
1 Green	0 Blue	

Local Indicators

[LEARN MORE](#)

Access to a Broad Course of Study

STANDARD MET

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

[LEARN MORE](#)

Suspension Rate



Yellow

1.1% suspended at least once

Maintained -0.1%

EQUITY REPORT

Number of Student Groups in Each Color

0 Red	2 Orange	1 Yellow
2 Green	0 Blue	

Local Indicators

[LEARN MORE](#)

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

[LEARN MORE](#)

Parent and Family Engagement

STANDARD MET

[LEARN MORE](#)

Local Climate Survey

STANDARD MET

Academic Performance

View student assessment results and other aspects of school performance under the California Accountability System.

English Language Arts

All Students

Explore how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on the Smarter Balanced Summative Assessment, which is taken annually by students in grades 3–8 and grade 11.

All Students



Green

11.3 points above standard

Increased 9.9 Points ▲

Number of Students: 282

Student Group Details

All Student Groups by Performance Level

3 Total Student Groups



Red

No Students



Orange

No Students



Yellow

Socioeconomically Disadvantaged

Students with Disabilities



Green

White



Blue

No Students



No Performance Color

African American

English Learners

Hispanic

Homeless

Two or More Races

African American



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 4

English Learners



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 3

Hispanic



No Performance Color

25.2 points above standard

Increased 27.7 Points ▲

Number of Students: 30

Homeless



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

Two or More Races



No Performance Color

10.7 points below standard

Declined 22.4 Points ▼

Number of Students: 34

Socioeconomically Disadvantaged



Yellow

6.8 points below standard

Increased 9.3 Points ▲

Number of Students: 140

Students with Disabilities



Yellow

53.4 points below standard

Increased 9.7 Points ▲

Number of Students: 48

White



Green

11.1 points above standard

Increased 10.2 Points ▲

Number of Students: 206

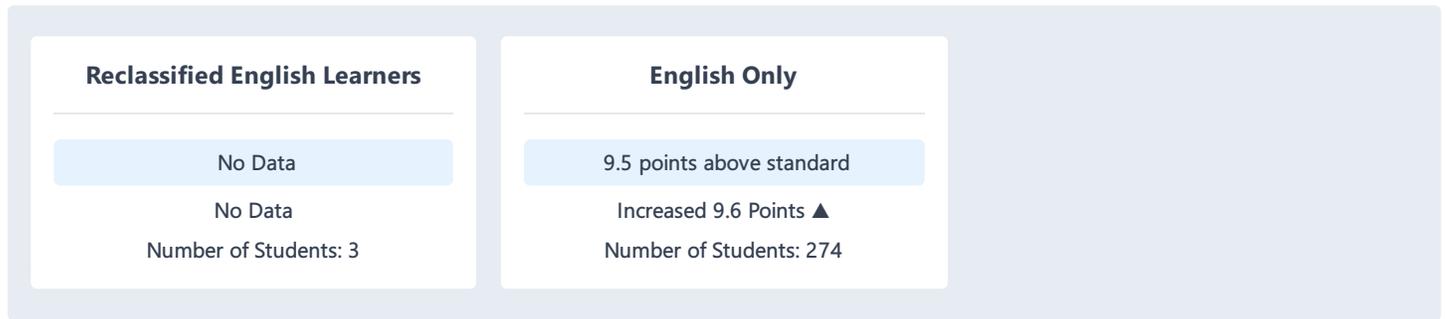
Distance From Standard (English Language Arts)

Distance from Standard measures how far, on average, students are from the lowest possible score for Standard Met. The Smarter Balanced Consortium has identified Standard Met as demonstrating the knowledge and skills necessary for students to be on track for college and career readiness at their grade level.

	2017	2018	2019
All Students	1 points above standard	1.4 points above standard	11.3 points above standard

English Language Arts Data Comparisons: English Learners

Additional information on distance from standard for current English learners, prior or Reclassified English learners, and English Only students in English Language Arts.



Mathematics

All Students

Explore how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance on the Smarter Balanced Summative Assessment, which is taken annually by students in grades 3–8 and grade 11.

All Students



Green

18.3 points below standard

Increased 17.7 Points ▲

Number of Students: 282

Student Group Details

All Student Groups by Performance Level

3 Total Student Groups

 <p>Red</p> <p>No Students</p>	 <p>Orange</p> <p>No Students</p>	 <p>Yellow</p> <p>Socioeconomically Disadvantaged</p> <p>Students with Disabilities</p>
 <p>Green</p> <p>White</p>	 <p>Blue</p> <p>No Students</p>	 <p>No Performance Color</p> <p>African American</p> <p>English Learners</p> <p>Hispanic</p> <p>Homeless</p> <p>Two or More Races</p>

African American



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 4

English Learners



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 3

Hispanic



No Performance Color

5.7 points above standard

Increased 5.6 Points ▲

Number of Students: 30

Homeless



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

Two or More Races



No Performance Color

35.4 points below standard

Declined 3.2 Points ▼

Number of Students: 34

Socioeconomically Disadvantaged



Yellow

39.9 points below standard

Increased 10.3 Points ▲

Number of Students: 140

Students with Disabilities



Yellow

81.6 points below standard

Increased 19 Points ▲

Number of Students: 48

White



Green

17.7 points below standard

Increased 21.6 Points ▲

Number of Students: 206

Distance From Standard (Mathematics)

Distance from Standard measures how far, on average, students are from the lowest possible score for Standard Met. The Smarter Balanced Consortium has identified Standard Met as demonstrating the knowledge and skills necessary for students to be on track for college and career readiness at their grade level.

	2017	2018	2019
All Students	41.5 points below standard	36 points below standard	18.3 points below standard

Mathematics Data Comparisons: English Learners

Additional information on distance from standard for current English learners, prior or Reclassified English learners, and English Only students in mathematics.

Reclassified English Learners	English Only
No Data No Data Number of Students: 3	19.7 points below standard Increased 17.2 Points ▲ Number of Students: 274

English Learner Progress Indicator

All English Learner Students

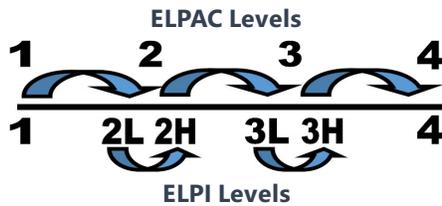
Explore information on the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

[LEARN MORE](#)

English Learner Progress

Less than 11 students - data not displayed for privacy

Assessments: ELs take the ELPAC exam to measure progress towards English language proficiency. The ELPAC has 4 levels.



Accountability: The 4 ELPAC levels were divided into 6 ELPI levels to determine whether ELs made progress toward English language proficiency.

Local Indicators

STANDARD MET

Implementation of Academic Standards

This measure covers the implementation of state academic standards.

Local educational agencies (LEAs) annually measure their progress in implementing state academic standards and report the results to its local governing board at a regularly scheduled meeting and reports to stakeholders and the public through the Dashboard.

The summary of progress is required to be based on information collected with locally selected measures or tools and includes a description of why the district chose the selected measure or tool.

Reflection Tool Rating Scale (lowest to highest)

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

Professional Development

Progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

English Language Arts – Common Core State Standards for English Language Arts

4	Full Implementation
---	---------------------

English Language Development (Aligned to English Language Arts Standards)

4	Full Implementation
---	---------------------

Mathematics – Common Core State Standards for Mathematics

5	Full Implementation And Sustainability
---	--

Next Generation Science Standards

3	Initial Implementation
---	------------------------

History - Social Science

2	Beginning Development
---	-----------------------

Instructional Materials

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

English Language Arts – Common Core State Standards for English Language Arts

4 Full Implementation

English Language Development (Aligned to English Language Arts Standards)

4 Full Implementation

Mathematics – Common Core State Standards for Mathematics

5 Full Implementation And Sustainability

Next Generation Science Standards

3 Initial Implementation

History - Social Science

2 Beginning Development

Policy & Program Support

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

English Language Arts – Common Core State Standards for English Language Arts

4 Full Implementation

English Language Development (Aligned to English Language Arts Standards)

4 Full Implementation

Mathematics – Common Core State Standards for Mathematics

5 Full Implementation And Sustainability

Next Generation Science Standards

3 Initial Implementation

History - Social Science

3 Initial Implementation

Implementation of Standards

Progress implementing each of the following academic standards adopted by the State Board of Education for all students.

Career Technical Education

3 Initial Implementation

Health Education Content Standards

3 Initial Implementation

Physical Education Model Content Standards

1 Exploration And Research Phase

Visual and Performing Arts

5 Full Implementation And Sustainability

World Language

1 Exploration And Research Phase

View data about academic participation.

Chronic Absenteeism

All Students

Explore information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled.

All Students



Orange

11% chronically absent

Increased 0.9% ▲

Number of Students: 453

Student Group Details

All Student Groups by Performance Level

5 Total Student Groups



Red

No Students



Orange

Socioeconomically Disadvantaged

Two or More Races

White



Yellow

Students with Disabilities



Green

Hispanic



Blue

No Students



No Performance Color

American Indian

Asian

African American

English Learners

Filipino

Foster Youth

Homeless

Pacific Islander

American Indian



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

Asian



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 0

African American



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 4

English Learners



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 4

Filipino



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 0

Foster Youth



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 0

Homeless



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 2

Pacific Islander



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 0

Socioeconomically Disadvantaged



Orange

14.1% chronically absent

Increased 2.9% ▲

Number of Students: 227

Two or More Races



Orange

13.4% chronically absent

Increased 9.3% ▲

Number of Students: 67

White



Orange

11.1% chronically absent

Maintained -0.2%

Number of Students: 332

Students with Disabilities



Yellow

10.4% chronically absent

Declined 3.2% ▼

Number of Students: 67

Hispanic

Green

8.2% chronically absent

Declined 0.7% ▼

Number of Students: 49

Chronic Absenteeism By Year

Percentage of students who were chronically absent at least 10 percent or more of the instructional days that they were enrolled to attend in school.

	2017	2018	2019
Chronic Absenteeism	13.5%	10.1%	11%

Local Indicators

STANDARD MET

Access to a Broad Course of Study

This measure explores whether students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs.

LEAs report progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code for Grades 1-6 and 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs to their local governing boards at a regularly scheduled meeting and reports to stakeholders and the public through the Dashboard.

The summary of progress is required to be based on information collected through locally selected tools and measures that identifies differences across school sites and student groups, barriers preventing student access, and any revisions to ensure access for all students.

1. The locally selected measures or tools used to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.

For academic access NCSA uses the Orton-Gillingham curriculum, the Developmental Reading Assessment, and Writing By Design for ELA, and Math In Focus for Math as state approved curriculum and assessments. Teachers use the State History Standards and the Next Generation Science Standards as guides for teaching those subjects. NCSA integrates the Arts into all academics and students have access to multiple art classes including weekly dance and movement classes. To ensure students have physical access to a broad course of study we use parent surveys regarding safety, our FIT review, student surveys regarding diversity and bullying, staff surveys, and attendance rates to determine if all students are able to access their education on a daily basis.

2. A summary of the differences across school sites and student groups having access to, and are enrolled in, a broad course of study, and may include a description of progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.

All students are progressing well in academics including our unduplicated pupils (please see LCAP for details). According to our survey 90% of parents feel their child is receiving an appropriate education, our facilities are in good repair, overall student satisfaction on our local Middle School survey is 87%, and our chronic absence rate is 11% a slight improvement over 17-18.

3. Identification of any barriers preventing access to a broad course of study for all students.

Attendance for low income students seems to be our biggest challenge, (70% of those chronically absent are low income) but we are working on communication and trying to improve. In addition, we actively assist parents in finding county support when needed.

4. Revisions, decisions, or new actions that will be implemented, or has been implemented, to ensure access to a broad course of study for all students.

We continue to incentivize attendance and continue to do in-depth training on inclusiveness and equity to ensure all students are

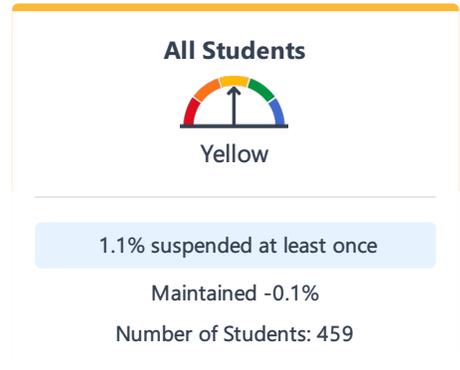
being seen for their unique personalities and cultures. We have added a lunch program with scratch cooked meals which seems to be working - half of the students order lunch each day. In the Middle School we have created Houses that students belong to and they compete in friendly competitions that build relationships across grade levels. All of these additions encourage better student attendance.

View data related to the attitudes, behaviors, and performance of students.

Suspension Rate

All Students

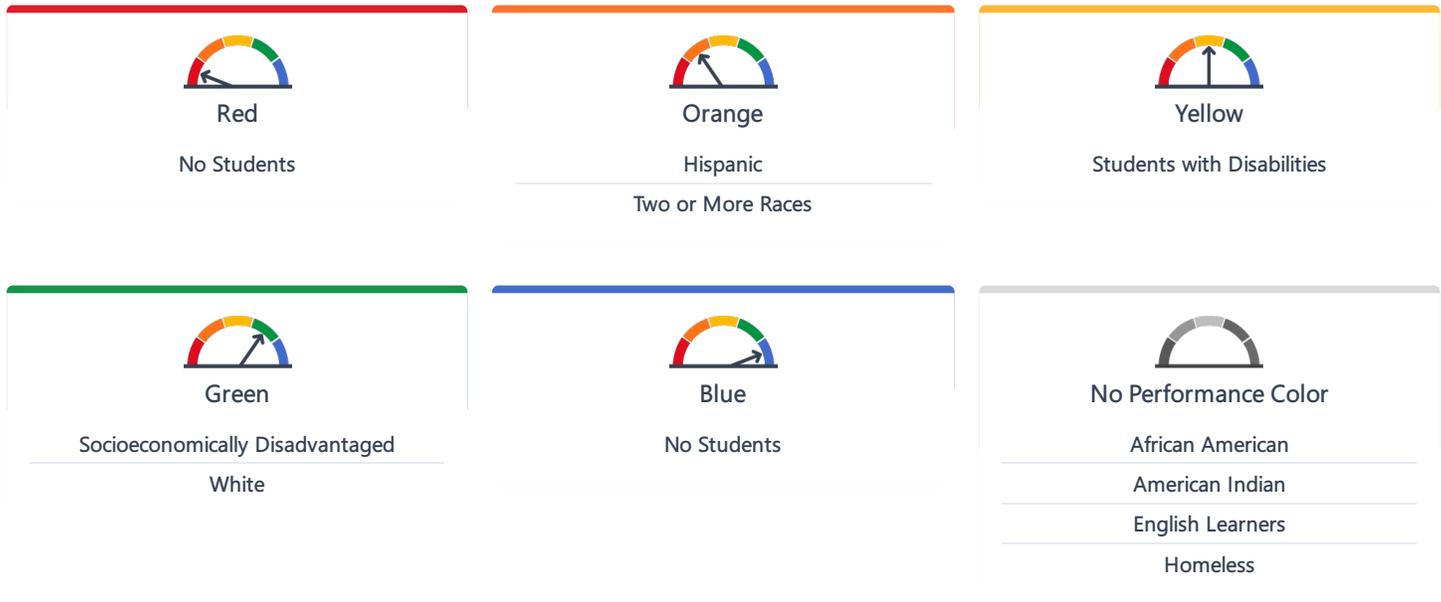
Explore information about the percentage of students in kindergarten through grade 12 who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once.



Student Group Details

All Student Groups by Performance Level

5 Total Student Groups



African American



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 4

American Indian



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

English Learners



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 4

Homeless



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 2

Hispanic



Orange

2% suspended at least once

Increased 2% ▲

Number of Students: 49

Two or More Races



Orange

1.4% suspended at least once

Increased 1.4% ▲

Number of Students: 69

Students with Disabilities



Yellow

1.5% suspended at least once

Maintained 0%

Number of Students: 68

Socioeconomically Disadvantaged



Green

1.3% suspended at least once

Declined 0.8% ▼

Number of Students: 232

White



Green

0.9% suspended at least once

Declined 0.3% ▼

Number of Students: 336

Suspension Rate By Year

Percentage of students who were suspended.

	2017	2018	2019
Suspension Rate	1.9%	1.2%	1.1%

Local Indicators

STANDARD MET

Basics: Teachers, Instructional Materials, Facilities

This measure addresses the percentage of appropriately assigned teachers; students' access to curriculum-aligned instructional materials; and safe, clean and functional school facilities.

As applicable, 100% of all school sites promptly address any complaints or other deficiencies identified throughout the academic year and provide information annually on progress meeting this standard to the local governing board at a regularly scheduled meeting and reports to stakeholders and the public through the Dashboard.

Mis-Assignments (0 EL) Of Teachers Of English Learners
0
Percent Of Students Without Access To Their Own Copies Of Standards-Aligned Instructional Materials For Use At School And At Home
0
Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies And Extreme Deficiencies)
0

Parent and Family Engagement

This measure addresses receiving parent input in decision-making and promoting parental participation in education programs for students.

LEAs report progress of how they have sought input from parents in decision making and promoted parent participation in programs to their local governing boards at a regularly scheduled meeting and reports to stakeholders and the public through the Dashboard.

The summary of progress is required to be based on either information collected through surveys of parents/guardians or other local measures, and includes a description of why the district chose the selected measures, including whether progress on the selected measure is related to goals it has established for other Local Control Funding Formula (LCFF) priorities in its Local Control and Accountability Plan (LCAP).

1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families.

Full Implementation

2. Rate the LEA's progress in creating welcoming environments for all families in the community.

Initial Implementation

3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.

Full Implementation

4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.

Full Implementation

Briefly describe the LEA's current strengths and progress in this area and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.

Parents are invited to attend monthly Parent Advisory Meetings where the Ends Policies, strategic plan and LCAP are discussed regularly. Next year, in order to encourage more parent participation and engagement will be to form a board appointed Education Committee made up of a parent from each grade level span, two administrators, a board member and a teacher. The parents representative's job will be to solicit input and suggestions from all parents within their grade level span.

5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.

Full Implementation

6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.

Full Implementation

7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.

Full Implementation

8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.

Full Implementation

Briefly describe the LEA's current strengths and progress in this area and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.

Last year NCSA developed an Equity and Inclusion committee designed to give voice to underrepresented families and the School Director kept this topic at the forefront of all her parent communication. For the 19-20 school year, the staff are focusing their efforts on developing their intercultural competence by participating in Inquiry Groups each month.

9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.

Full Implementation

10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.

Initial Implementation

11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.

Initial Implementation

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

Initial Implementation

Briefly describe the LEA's current strengths and progress in this area and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.

The School Director sends a weekly phone call and email to update parents on what is happening at school. Teachers send out weekly Monday Notes for every classroom. On the 18-19 survey, Parents indicated they feel very well communicated with with 94% of parents feeling that communication is excellent.

2. 95% of Parents reported feeling both welcome and engaged at school. In addition, 93% would recommend NCSA to other families.

3. All survey questions relate directly to our LCAP goals or to the school's Ends Policies, both of which drive instruction and our Strategic Plan.

Local Climate Survey

This measure addresses information regarding the school environment based on a local climate survey administered every other year on the topics of school safety and connectedness.

LEAs report how they administered a local climate survey (at least every other year) that provides a valid measure of perceptions of school safety and connectedness to their local governing boards at a regularly scheduled meeting and reports to stakeholders and the public through the Dashboard.

The summary of progress is required to be based on information collected that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span.

Local Climate Survey Summary

DATA: NCSA gives both the CHKS survey and a student survey. On average, over 78% of students are engaged, feel safe, and are happy at school.

MEANING: Academic interest seems to have waned since last year, but we did see an increase in overall satisfaction of students. 91% of students of color or students who identify as multiracial indicated they felt the school respects all races and cultures. NCSA has been doing a great deal of work around this topic and the results appear positive.

USE: We have adopted a standards based model of grading and increased academic expectations. We adopted school wide behavior expectations, continue to use the Positive Discipline method of discipline, and use mindfulness in many classrooms and hold a Mindful Time Out for misbehavior at recess. Referrals have been reduced by 90% thus far and overall discipline issues have decreased.

Goal 1: Student Achievement - *Increase academic achievement for all students including English Language Learners, low-income students and students with disabilities using strategic academic intervention and differentiated instructional practices.*

Strategic/Ends Policy Priorities	State Priorities
A1. Arts Choice	2. State Standards (Conditions of Learning)
A2. Academic Achievement	3. Parental Involvement (Engagement)
A3. Safe, Respectful & Equitable Conditions	4. Pupil Achievement (Pupil Outcomes)
	5. Pupil Engagement (Engagement)
	7. Course Access (Conditions of Learning)
	8. Other Pupil Outcomes (Pupil Outcomes)

Goal 1 Metrics/Indicators

Metrics/Indicators		Baseline	Goal 2018-19	Actual Result 2018-19
A	Developmental Reading Assessment (DRA) Proficiency % of K-5 Pupils	65% K-5 Pupils are showing Proficient on DRA's	75% K-5 Pupils will show Proficient on DRA's	73% (as of 2/19) waiting for May results.
B	CAASPP - Math % improvement of Standard Met/Exceeded	16-17 Baseline Schoolwide - 29% Low-Income - 19% Special ED - 16%	Schoolwide - 34% Low-Income - 20% Special ED - 17%	SW - 35% LI - 27% SE - 18%
C	Writing Assessment Proficiency % of all pupils	40% of all pupils show proficiency in Writing Assessments	65% of 6th-8th grade pupils will show proficiency	68% (February 2019)
D	% of pupils receive broad course access to standards aligned curriculum	100% of pupils have broad course access	100% will have broad course access	100%
E	CAASPP - ELA % show improvement of Standard Met/Exceeded	Schoolwide - 52% Low-Income - 42% Special Ed - 20%	Schoolwide - 63% Low-Income - 53% Special Ed - 30%	Schoolwide - 52% LI - 43% SE - 34%
F	% of EL's will improve on CELDT (CA English Language Development Test)	100% of EL's will improve on CELDT	100% of EL's will improve on CELDT	100%
G	% of teachers are appropriately assigned &	100% appropriately assigned &	100% appropriately assigned &	100%

	Credentialed	Credentialed	Credentialed	
H	% of mastery of standards aligned curriculum on the Professional Development needs survey	100% teachers report confidence w/ standards aligned curriculum	100% teachers report confidence w/ standards aligned curriculum	87% teachers report confidence w/ standards aligned curriculum
I	% of reclassified FEP (Fluent English Proficient) Students	75% of FEP students will be reclassified	80% of FEP students will be reclassified	Test results not available yet

GOAL 1 ACTIONS/SERVICES

2018-19 Goal 1 Planned Actions	Funding Source	Description	Projected Cost	Actual Spent
1. Offer reading training to TK-6th grade teachers through Orton Gillingham methodology	Title II	Professional Devel	\$5000	
	Title I	Supplies	\$1,500	
2. Training for new ELA teachers in Writing by Design program (continue support & implementation of research-based writing curriculum)	Title I	Supplies	\$1,000	
	Title II	Professional Devel	\$3,000	
3. Continued support to teachers and students by providing instructional aides for student tutoring and lesson prep	Supplemental	Aide Wages	\$131,127	
	Title I	SSRSC Wages	\$25,432	
	Supplemental	Aide Benefits	\$43,930	
	Title I	SSRSC Benefits	\$8,316	
	Supplemental	MS Res Aide Wages	\$16,375	
	Supplemental	MS Res Aide Benefits	\$1,600	
4. Continue to provide math curriculum and training	Supplemental	Professional Devel	\$4,000	
	Supplemental	ST Math Subscription	\$4,500	
	Supplemental	Math Curriculum	\$7,000	
5. Provide general curriculum for ELA, Math, & Writing purchased by teachers	Lottery	SS Curriculum	\$2,000	
	Title I	LA Curriculum	\$4,000	
	Lottery	Science Curriculum	\$3,500	
6. Continued Lexia Licenses for reading intervention (3-year subscription)	Title I	Subscription	\$12,000	
7. Continue to provide a full-time reading specialist to support Reading Intervention	Title I	Wages	\$49,073	

2017-2020 LCAP Goals & Actions Update

Program	Title I	Benefits	\$9,442	
8. Provide more collaboration time for arts and diversity integrated curriculum	General Fund	Wages - release time	\$5,400	
	Supplemental	Wages - collab time	\$27,513	
9. Provide appropriately assigned and fully credentialed teachers	General Fund	Wages	\$1,054,829	
	General Fund	Benefits	\$391,351	

Goal 2: Ensure Safe, Respectful and Equitable Conditions of Learning - *All students will have access to equitable conditions of learning by: investing in highly qualified teachers, leaders and staff, well-maintained facilities and equipment and an arts integrated course of study so all students are prepared with the academic skills and a growth mindset necessary for the successful completion of 8th Grade.*

Strategic/Ends Policy Priorities	State Priorities
A1. Arts Choice	1. Basic (Conditions of Learning)
A2. Academic Achievement	2. State Standards (Conditions of Learning)
A3. Safe, Respectful & Equitable Conditions	4. Pupil Achievement (Pupil Outcomes)
	5. Pupil Engagement (Engagement)
	6. School Climate (Engagement)
	7. Course Access (Conditions of Learning)
	8. Other Pupil Outcomes (Pupil Outcomes)

Goal 2 Metrics/Indicators

Metrics/Indicators		Baseline	Goal 2018-19	Actual Result 2018-19
A	% of staff feel knowledgeable about the school Safety Plan	95.5% staff feel knowledgeable about the Safety Plan	100% staff feel knowledgeable	97% of staff feel knowledgeable about the Safety Plan
B	% of parents who feel students are safe at school	98.8% of parents feel students are safe	98% of parents feel students are safe	95% of parents feel students are safe Need to lower for 20-21
D	Maintain or increase overall attendance %	94% attendance, inc IS 91% classroom-based	95% attendance, inc IS 93% classroom-based	94.1 % attendance, inc IS 93% classroom-based
E	% of families understand NCSA's Cultural Diversity Program	0% of families understand NCSA's diversity program	85% families feel NCSA has an environment that is inclusive & respectful	89% families feel NCSA has an environment that is inclusive & respectful

Metrics/Indicators		Baseline	Goal 2018-19	Actual Result 2018-19
F	% of students feel harassed/bullied	69% - mixed race feel bullied 33% - white race feel bullied	40% - mixed race 25% - white race	90 & 91% (W/MR) of students feel that NCSA respects all races and cultures
G	# of technology devices provided to students	104 devices to MS students 98 devices to 1st-5th grade	165 devices to MS 98 devices to 1st-5th	220 MS Devices 150 1st-5th (no more)
H	Reduce # of student discipline referrals & decrease low-income suspension rate by .3%	225 discipline referrals 4% low-income suspensions	150 discipline referrals 3.4% low-income suspensions	117 discipline referrals .02% unduplicated suspensions
I	% of facilities in good repair according to FIT review	100% of facilities are in good repair	100% of facilities are in good repair	100% of facilities are in good repair
J	% of students who are chronically absent	14% rate of chronic absenteeism	25% rate of chronic absenteeism	10.4% as documented in the CA Dashboard
K	Maintain middle school dropout rate of 0%	Maintain 0% middle school dropout rate	0% middle school dropout rate	0% middle school dropout rate
L	Maintain expulsion rate of 0%	0% expulsion rate	0% expulsion rate	0% expulsion rate

GOAL 2 ACTIONS/SERVICES

2018-19 Goal 2 Planned Actions	Funding Source	Description	Projected Cost	Actual Spent
1. Continue to provide Safety plan training	General Fund	Backpack Supplies	\$500	
	General Fund	ER Radio Supplies	\$1,300	
2. Implement a student cleaning program	General Fund	Supplies	\$500	
3. Attendance incentive program to help in reducing SARB's and increase attendance awareness	General Fund	Supplies	\$1,000	
4. Implement a cultural literacy program that provides tolerance and diversity curriculum	Supplemental	PD Assemblies	\$5,000	
	Supplemental	Curriculum Supplies	\$1,000	
5. Continue to provide access to technology → Middle school one-to-one devices 1st - 5th grade tablets → Implement technology literacy program	Supplemental	MS Devices	\$24,000	
	Supplemental	1st-5th Tablets	\$6,500	

2017-2020 LCAP Goals & Actions Update

→ Provide social media & typing training	Supplemental	Tech Literacy Prog	\$500	
	Supplemental	Typing Courses	\$1,050	
6. Reduce Discipline Referrals & Suspensions → Mindfulness in classrooms → Assistant principal eval's & discipline → Industrial Arts program for hands-on learning → Provide a school counselor	Supplemental	AP Wages	\$75,000	
	Supplemental	IA Wages	\$54,384	
	Supplemental	AP Benefits	\$22,900	
	Supplemental	IA Benefits	\$14,296	
	Mental Health	Counselor Wages	\$20,000	
	Supplemental	Counselor Wages	\$40,000	

Goal 3: Student, Staff, Parent and Community Engagement - *Create a school environment that will increase engagement, involvement, and satisfaction of students, staff, parents and community members.*

Strategic/Ends Policy Priorities	State Priorities
A1. Arts Choice	1. Basic (Conditions of Learning)
A2. Academic Achievement	3. Parental Involvement (Engagement)
A3. Safe, Respectful & Equitable Conditions	4. Pupil Achievement (Pupil Outcomes)
A4. Greater Community Collaborator & Contributor	5. Pupil Engagement (Engagement)
	6. School Climate (Engagement)
	8. Other Pupil Outcomes (Pupil Outcomes)

Goal 3 Metrics/Indicators

Metrics/Indicators		Baseline	Goal 2018-19	Actual Result 2018-19
A	% of families who feel engaged and part of the NCSA community	97% families feel engaged & part of community	97% feel engaged & part of community	95% feel engaged & part of community
B	% of families who feel satisfied w/ NCSA's overall program	?% families feel satisfied w/ overall program	93% families feel satisfied w/ overall program	94% families feel satisfied w/ overall program
C	% of staff feel engaged (staff survey)	100% of staff feel engaged & part of NCSA community	100% Staff feel engaged & part of community	95% Staff feel engaged & part of community
D	% of students feel engaged in school	95% of students feel happy at NCSA	95% of students feel engaged in school	80% of students feel glad to be a part of NCSA

GOAL 3 ACTIONS/SERVICES

2018-19 Goal 3 Planned Actions	Funding Source	Description	Projected Cost	Actual Spent
1. Provide Positive Discipline workshops for parents	Supplemental	In-house training	\$1,000	
2. Parent Advisory Group (PAG) - supplies for meeting times	Supplemental	Supplies	\$500	

2017-2020 LCAP Goals & Actions Update

<p>3. School Facilities</p> <ul style="list-style-type: none"> → Planning for ADA compliance → Planning for deferred maintenance & building upkeep → Planning for additional play spaces and/or playground needs 	General Fund	Architect Fees	\$10,000	
<p>4. Staff Engagement</p> <ul style="list-style-type: none"> → Provide more collaboration time for diversity and arts integration → Provide diversity training for staff 	General Fund	Cl Advisory Stipend	\$2,000	
	General Fund	Cr Advisory Stipend	\$3,000	
<p>5. Community Engagement</p> <ul style="list-style-type: none"> → Develop facilities plan for community arts/maker space → Establish a partnership with local maker organization to align with industrial arts program 	Other	Utilities	\$16,000	
<p>6. Student Engagement</p> <ul style="list-style-type: none"> → Continue to provide an industrial arts program → Supply classroom for hands-on learning → Hire a Food Services Coordinator to provide healthy breakfast and lunches to students 	Supplemental	IA Supplies	\$5,000	
	Supplemental	FSC Wages	\$45,000	

2019-20
CGC Classroom Visitation Assignments

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

Lauren	Kinder	Linda & Rachel
Winter	TK & 1	Nicole, Danielle, & Brittani
Angie T.	2 nd	Hayley & Hannah
Leah	3 rd	Carrie & Maria
Nancy	4 th	Becca & Lori
John	5 th	Gary & Peter
LeeAnne	6 th	Devin & Camille
Jeff	7/8	Ron & Audra (SS/ELA)
Mackenzie	7/8	Emily & Lisa (math/sci)

Dear Nevada City School of the Arts Community and Friends;

The end of the year seems a fitting time for a note from your School Board. The last few years have been busy ones, with many accomplishments. We thought it would be helpful to have the Board's perspective on NCSA's direction and achievements.

Three years ago, under former Board Chair Chris Maher, your board adopted a system of governance that allows for the setting of long-term, strategic goals yet provides us with the insight and monitored reporting that assures we are making progress toward these ends. With the board properly focused and informed, those with the education, training and experience (our Director, her staff, our teachers and aids) are free to frame and implement the decisions required to achieve our vision.

This is important because there is nothing more important to us than our children – they deserve nothing less than our very best thinking and efforts. So – Here is the vision:

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

- *An arts-based choice for elementary education*
- *An educational institution that facilitates academic, artistic and social-emotional achievement*
- *A collaborator and contributor to the greater community*
- *Safe, respectful and equitable conditions for learning and working*

To advance towards this vision, Holly and her team have created a set of strategic initiatives (below) and I've highlighted some of their accomplishments to date:

1. **Enhance our Curriculum** - Expand, evolve and refine our arts integrated curriculum and academic rigor
 - ✓ Launched an Industrial Arts program
 - ✓ Increased State mandated test score
 - ✓ Championed changes that ensure that everyone feels included and valued
2. **Develop our Facilities** - Enhance and utilize our land and facilities to enrich our students, staff and our community's experiences
 - ✓ Developed and improved playground facilities
 - ✓ Permitted, restored and began meal service in our own industrial kitchen
 - ✓ Created long term facilities plans and initiated important building upgrades
 - ✓ Attracted arts and humanities focused tenants, including the Curious Forge and the Nisenan Tribe
3. **Support our Stakeholders** - Engage, develop and invest in those responsible to achieve our goals – our teachers, staff, parents, students and Governance Council
 - ✓ Installed a robust program for school governance
 - ✓ Preserved pay parity to attract and retain quality educators and staff
 - ✓ Initiated and maintain a series of surveys to measure teacher, staff, student and parent satisfaction
4. **Strengthen our Finances** - Develop and execute plans to achieve financial strength and security – and, in so doing, reinvest in initiatives 1, 2 and 3
 - ✓ Grew attendance by 8% over three years; 80% in nine years
 - ✓ Acquired the school property and grounds, creating several million \$ in equity
 - ✓ Secured 20 compatible tenants, generating in excess of \$220,000 annually

Please understand that this is merely a partial list. If you wish to learn more, feel free to contact me at boardchair@ncsota.org, or better yet, come to one of our meetings.

Sincerely, Jeff Corbett, President, Charter Governance Council

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION A - REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fg/aa/raa/raa13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME: Nevada City School of the Arts	COUNTY CODE: 29	DISTRICT CODE: 10298	CHARTER NUMBER (IF APPLICABLE): 869
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: Holly Pettitt		FISCAL YEAR: 2019-20	
ADDRESS: 13032 Birney Springs Rd	COUNTY NAME: Nevada	CITY: Nevada City	STATE:
CONTACT NAME: Melissa Brokenshire	TITLE: Business Manager	PHONE: 530-273-7736 X303	E-MAIL: businessmanager@ncsota.org

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input checked="" type="checkbox"/> CHARTER SCHOOL
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PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

SCHOOL CLOSURE: When one or more schools were closed because of conditions described in EC Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per EC Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to EC Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to EC Section 46392 and CCR, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to EC Section 46392 and CCR, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of EC Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in EC Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to EC Section 46391:

"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.
We, members constituting a majority of the governing board of Nevada City School of the Arts, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W
X
Y
Z
Jeff Corbett

Board Members Signatures

- Meshawn Simmons _____
- John Gilman _____
- Angie Tomey _____
- Leah Delira _____
- Mackenzie Leeke _____
- LeeAnne Haglund _____
- Winter Shaw _____
- Trisha Zakon _____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 21st day of November 2019

Witness: Toni Holman (Name) _____ (Signature) _____ Title: School Secretary of Nevada County, California

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): Holly Pettitt (Name) _____ (Signature) _____ Authorizing LEA Name: Nevada City School of the Arts

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): _____ (Name) _____ (Signature)

Subscribed and sworn (or affirmed) before me, this _____ day of _____

Witness: _____ (Name) _____ (Signature) _____ Title: _____ of _____ County, California

COE contact/individual responsible for completing this section:

Name: _____ Title: _____ Phone: _____ E-mail: _____



**NEVADA CITY
SCHOOL OF THE ARTS**

DRAFT

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2019**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

Nevada City School of the Arts (Charter No. 0869)

**NEVADA CITY SCHOOL OF THE ARTS
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JUNE 30, 2019**

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FINANCIAL SECTION

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
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 "Charter") which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows 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.

Auditor's 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 from 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 auditor's 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nevada City School of the Arts as of June 30, 2019, 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.

Emphasis of a Matter*Change in Accounting Principle*

As discussed in Note 1P to the financial statements, in 2018-19 Nevada City School of the Arts adopted new accounting guidance, ASU No. 2016-14, *Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Other Matters*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of Nevada City School of the Arts taken as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is 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 our report dated **December 6, 2019**, on our consideration of the Charter'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 of the Charter'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 Charter's internal control over financial reporting and compliance.

San Diego, California

December 6, 2019

**NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

ASSETS

Current assets

Cash and cash equivalents	\$ 265,983
Accounts receivable, net	520,535
Prepaid expenses	<u>51,116</u>
Total current assets	<u>837,634</u>

Noncurrent assets

Deposits	13,786
Capital assets, net	<u>5,903,767</u>
Total noncurrent assets	<u>5,917,553</u>
Total Assets	<u>\$ 6,755,187</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 109,793
Lease deposits	12,299
Loans payable	<u>2,199,184</u>
Total liabilities	<u>2,321,276</u>

Net assets

Without donor restrictions	4,378,485
With donor restrictions	<u>55,426</u>
Total net assets	<u>4,433,911</u>
Total Liabilities and Net Assets	<u>\$ 6,755,187</u>

DRAFT

The notes to the financial statements are an integral part of this statement.

**NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 2,298,417	\$ -	\$ 2,298,417
Federal revenues	230,024	-	230,024
Other state revenues	944,671	80,346	1,025,017
Total federal and state support and revenues	<u>3,473,112</u>	<u>80,346</u>	<u>3,553,458</u>
Local support and revenues			
Payments in lieu of property taxes	1,357,212	-	1,357,212
Grants and donations	6,425	-	6,425
Investment income, net	273	-	273
Other local revenues	640,272	-	640,272
Total local support and revenues	<u>2,004,182</u>	<u>-</u>	<u>2,004,182</u>
Donor restrictions satisfied	24,920	(24,920)	-
Total Support and Revenues	<u>5,502,214</u>	<u>55,426</u>	<u>5,557,640</u>
EXPENSES			
Program services	3,319,714	-	3,319,714
Supporting services			
Management and general	2,484,808	-	2,484,808
Fundraising	75,171	-	75,171
Total Expenses	<u>5,879,693</u>	<u>-</u>	<u>5,879,693</u>
CHANGE IN NET ASSETS	(377,479)	55,426	(322,053)
Net Assets - Beginning	<u>4,755,964</u>	<u>-</u>	<u>4,755,964</u>
Net Assets - Ending	<u>\$ 4,378,485</u>	<u>\$ 55,426</u>	<u>\$ 4,433,911</u>

The notes to the financial statements are an integral part of this statement.

**NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
EXPENSES				
Personnel expenses				
Certificated salaries	\$ 1,140,739	\$ 175,832	\$ -	\$ 1,316,571
Non-certificated salaries	721,568	713,975	42,178	1,477,721
Deferred compensation	361,427	67,706	1,500	430,633
Payroll taxes	94,137	60,585	3,755	158,477
Other employee benefits	167,893	145,743	8,085	321,721
Total personnel expenses	2,485,764	1,163,841	55,518	3,705,123
Non-personnel expenses				
Books and supplies	145,902	67,611	5,046	218,559
Insurance	-	78,674	-	78,674
Facilities	5,835	358,132	-	363,967
Professional services	638,293	219,058	14,607	871,958
Interest expense	-	94,077	-	94,077
Depreciation	-	300,968	-	300,968
Bad debt expense	-	118,416	-	118,416
Payments to authorizing agency	-	36,450	-	36,450
Other operating expenses	43,920	47,581	-	91,501
Total non-personnel expenses	833,950	1,320,967	19,653	2,174,570
Total Expenses	\$ 3,319,714	\$ 2,484,808	\$ 75,171	\$ 5,879,693

The notes to the financial statements are an integral part of this statement.

**NEVADA CITY SCHOOL OF THE ARTS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (322,053)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	300,968
Provision for write-off of uncollectible receivables	118,416
(Increase) decrease in operating assets	
Accounts receivable	10,571
Prepaid expenses	(41,779)
Increase (decrease) in operating liabilities	
Accounts payable	8,496
Lease deposits	4,599
Net cash provided by (used in) operating activities	<u>79,218</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of capital assets	<u>(348,503)</u>
Net cash provided by (used in) investing activities	<u>(348,503)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Draw on loans payable	705,928
Principal payments on loans payable	<u>(185,746)</u>
Net cash provided by (used in) financing activities	<u>520,182</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	250,897
Cash and cash equivalents - Beginning	<u>15,086</u>
Cash and cash equivalents - Ending	<u>\$ 265,983</u>
SUPPLEMENTAL DISCLOSURE	
Cash paid for interest	<u>\$ 88,208</u>

The notes to the financial statements are an integral part of this statement.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Nevada City School of the Arts (the “Charter”) was formed as a nonprofit public benefit corporation on November 9, 2007 for the purpose of operating as a California public school located in Nevada County. The Charter was numbered by the State Board of Education in May 2007 as California Charter No. 0869. The mission of the Nevada City School of the Arts is to nurture and inspire academic excellence through the arts for children in transitional kindergarten through eighth grade.

Nevada City School of the Arts is authorized to operate as a charter school through the Nevada County Superintendent of Schools (the “authorizing agency”). In February 2017, the Nevada County Board of Education approved a charter petition renewal for the Charter for a five-year term beginning July 1, 2017 and expiring on June 30, 2022. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018.

Under the Guide, Nevada City School of the Arts is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, the Charter also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter’s financial statement presentation.

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

F. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

G. In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the local school district. In lieu of distributing funds out of property tax proceeds, the local school district makes monthly payments to Nevada City School of the Arts. Revenues are recognized by the Charter when earned.

H. Cash and Cash Equivalents

Nevada City School of the Arts considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

The Charter's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole.

K. Capital Assets

Nevada City School of the Arts has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

L. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

M. Income Taxes

Nevada City School of the Arts is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

N. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. New Accounting Pronouncements

Revenue Recognition

In May 2014, the International Accounting Standards Board (IASB) and FASB issued a joint accounting standard on revenue recognition to address a number of concerns regarding the complexity and lack of consistency surrounding the accounting for revenue transactions. Consistent with each board's policy, FASB and IASB issued new reporting standards on revenue recognition. FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The guidance in FASB ASU No. 2014-09 provides a framework for revenue recognition and supersedes or amends several of the revenue recognition requirements in FASB ASC 605 *Revenue Recognition*. The guidance was originally effective for public entities for the fiscal year beginning after December 15, 2016. In August 2015, FASB issued ASU No. 2015-14, *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*, to allow entities additional time to implement systems, gather data, and resolve implementation questions. The effective dates for the new guidance are staggered. Public entities have already implemented the new guidance, and nonprofit entities are required to implement the new guidance for fiscal years beginning after December 15, 2018. The Charter will determine the impact on the financial statements once implemented for the fiscal year ending June 30, 2020.

Leases

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease and was originally effective for public business entities for fiscal years beginning after December 15, 2018. In October 2019, FASB approved to delay effective dates for all public business entities, except for SEC filers, to fiscal years beginning after December 15, 2019. The Charter will determine the impact on the financial statements once implemented for the fiscal year ending June 30, 2021.

P. Change in Accounting Principle

Not-for-Profit Financial Reporting Model Standard

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for Profit Entities* whereby significant changes were proposed in seven areas: net asset classes, liquidity and availability of resources, classification and disclosure of underwater endowment funds, expense reporting, statement of cash flows, investment return, and release of restrictions on capital assets. The amendments in ASU No. 2016-14 are effective for annual financial statements issued for fiscal years beginning after December 15, 2017. The implementation had no impact on the previously reported total net assets as of July 1, 2018. Total beginning net assets were unrestricted and have therefore been fully reclassified as net assets without donor restrictions under the new accounting principle.

NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2019, consist of the following:

Cash in banks, interest bearing	\$ 265,203
Cash in banks, non-interest bearing	100
Cash on hand or awaiting deposit	680
Total Cash and Cash Equivalents	\$ 265,983

The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2019, \$250,550 of the Nevada City School of the Arts' bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one bank. Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Nevada City School of the Arts does not have a policy for custodial credit risk for deposits.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable, net of allowance for bad debt, as of June 30, 2019, consists of the following:

Local control funding sources	\$ 59,451
Federal sources	70,851
Other state sources, net	365,526
In lieu property taxes	19,642
Other local sources	5,065
Total Accounts Receivable, net	\$ 520,535

At June 30, 2019, an allowance for doubtful accounts of \$118,416 was considered necessary as this portion of prior accounts receivable was deemed uncollectible. The amount is attributed to state charter facility funding under SB740.

NOTE 4 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2019 consists of the following:

	Balance			Balance
	July 1, 2018	Additions	Disposals	June 30, 2019
Property and equipment				
Land and land improvements	\$ 1,380,293	\$ 59,619	\$ -	\$ 1,439,912
Buildings and building improvements	4,878,513	337,144	-	5,215,657
Construction in progress	48,260	-	48,260	-
Total property and equipment	6,307,066	396,763	48,260	6,655,569
Less accumulated depreciation	(450,834)	(300,968)	-	(751,802)
Capital Assets, net	\$ 5,856,232	\$ 95,795	\$ 48,260	\$ 5,903,767

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019**

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2019, consists of the following:

Due to authorizing agency	\$	44,374
Accrued payroll expenses		33,847
Credit card liabilities		10,822
Due to grantor governments		7,616
Interest payable		5,869
Vendor payables		7,265
Total Accounts Payable	\$	109,793

NOTE 6 – LOANS PAYABLE

A summary of activity related to loans payable during the year ended June 30, 2019 consists of the following:

	Balance			Balance
	July 1, 2018	Draws	Payments	June 30, 2019
Mortgage loan	\$ 1,142,006	\$ -	\$ 39,829	\$ 1,102,177
Construction loan	416,613	303,866	23,580	696,899
Lines of credit	120,383	402,062	122,337	400,108
Total Loans Payable	\$ 1,679,002	\$ 705,928	\$ 185,746	\$ 2,199,184

Mortgage and Construction Loans

On November 14, 2016, the Charter entered into a mortgage loan agreement with Tri Counties Bank for the purpose of financing the purchase for real property located at 13032 Britney Springs Road in Nevada City, California. The loan was for \$1,200,000 and bears interest of 4.97%. At June 30, 2019, the outstanding amount was \$1,102,177.

Also on November 14, 2016, the Charter entered into a construction loan agreement with Tri Counties Bank for improvements to the above mentioned property. The loan was for \$744,000 and bears interest of 4.75%. Once the project is complete, the construction loan will convert to permanent financing.

Repayment obligations on the above referenced debt are as follows:

Fiscal Year Ending June 30,	Mortgage	Construction	Total
2020	\$ 93,590	\$ 58,028	\$ 151,618
2021	93,590	58,028	151,618
2022	93,590	58,028	151,618
2023	93,590	58,028	151,618
2024	93,590	58,028	151,618
Thereafter	979,842	642,438	1,622,280
Total minimum payments	1,447,792	932,578	2,380,370
Less: interest component	(345,615)	(235,679)	(581,294)
Total	\$ 1,102,177	\$ 696,899	\$ 1,799,076

NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 6 – LOANS PAYABLE (continued)

Lines of Credit

Prior to July 2018, the Charter held a line of credit of \$200,000 with a financial institution bearing interest of 5.40% and maturing in March 2021. As of July 1, 2018, the outstanding balance was \$120,383, which has been fully repaid during the fiscal year ended June 30, 2019.

In September 2018, the Charter entered into a temporary cash transfer agreement with the Nevada County Superintendent of Schools for the borrowing of \$400,000. The purpose of the borrowing is to cover short-term cash flow needs. Interest on the borrowing is equal to the actual interest rate published by the Nevada County Treasury during the time of the loan. Repayment of all funds, including interest earnings, is due no later than August 31, 2020. As of June 30, 2019, \$400,108 was outstanding on this line of credit.

NOTE 7 – NET ASSETS

Net Assets with Donor Restrictions

At June 30, 2019, net assets with donor restrictions consisted of \$55,426 in funding with State-imposed restrictions relating to the following programs:

Lottery: instructional materials	\$ 19,629
Classified professional development grant	5,759
Low-performing students block grant	30,038
Total Net Assets with Donor Restrictions	\$ 55,426

Net Assets without Donor Restrictions

Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2019, the Charter's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 4,104,691
Undesignated	273,794
Total Net Assets without Donor Restrictions	\$ 4,378,485

NOTE 8 – DONATED MATERIALS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Nevada City School of the Arts in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles.

NOTE 9 – RELATED PARTY TRANSACTIONS

The Charter makes payments to the authorizing agency, Nevada County Superintendent of Schools, to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees paid to the authorizing agency for oversight amounted to \$36,450 the fiscal year ending June 30, 2019.

NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter’s financial assets as of June 30, 2019, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action. Nevada City School of the Arts utilized a line of credit (as mentioned in Note 6) which has been drawn upon to ensure financial assets are available as general expenditures and other obligations become due.

Financial assets		
Cash and cash equivalents	\$	265,983
Accounts receivable, current portion		520,535
Prepaid expenses		51,116
Total Financial Assets, excluding noncurrent	\$	<u>837,634</u>
Contractual or donor-imposed restrictions		
Cash restricted by others for specific uses		<u>(55,426)</u>
Financial Assets available to meet cash needs		
 for expenditures within one year	\$	<u>782,208</u>

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election for its certificated personnel. Certificated employees are members of the California State Teachers’ Retirement System (CalSTRS), and non-certificated employees participate in social security as an alternative plan.

California State Teachers’ Retirement System (CalSTRS)

Plan Description

Nevada City School of the Arts contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. 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. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2018-19 salary depending on the employee’s membership date in the plan. The required employer contribution rate for fiscal year 2018-19 was 16.28% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter’s contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2018-19	\$ 205,846	100%
2017-18	\$ 182,969	100%
2016-17	\$ 146,888	100%

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019**

NOTE 11 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Nevada City School of the Arts is estimated at \$198,137. The on-behalf payment amount is computed as the proportionate share of total 2017-18 State on-behalf contributions plus an additional supplemental contribution for fiscal year 2018-19 due to California Senate Bill No. 90.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

Nevada City School of the Arts 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 expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

Multi-employer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately \$2,170,818 as of June 30, 2018. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 11 for additional information on employee retirement plans.

NOTE 13 – SUBSEQUENT EVENTS

Nevada City School of the Arts has evaluated subsequent events for the period from June 30, 2019 through **December 6, 2019**, the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION SECTION

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
CHARTER ORGANIZATIONAL STRUCTURE
JUNE 30, 2019**

Nevada City School of the Arts, located in Nevada County, was formed as a nonprofit public benefit corporation on November 9, 2007 and numbered by the State Board of Education in May 2007 as Charter No. 0869. The Charter was authorized to operate as a charter school through the Nevada County Superintendent of Schools. Classes began initially began in August 2007. During 2018-19, the Charter served approximately 445 students in grades TK to 8.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Jeff Corbett	President	June 13, 2020
Mackenzie Leeke	Vice President	June 13, 2020
Angie Tomey	Treasurer	June 13, 2020
LeeAnne Haglund	Secretary	June 13, 2020
Paul Harton	Member	June 30, 2019
Leah Delira	Member	June 30, 2020
Meshawn Simmons	Member	June 30, 2020
John Gilman	Member	June 30, 2020
Winter Shaw	Member	June 30, 2020

ADMINISTRATION

Holly Pettitt
School Director

Melissa Brokenshire
Business Manager

See accompanying note to supplementary information.

**NEVADA CITY SCHOOL OF THE ARTS
SCHEDULE OF AVERAGE DAILY ATENDANCE
FOR THE YEAR ENDED JUNE 30, 2019**

	Second Period Report	Annual Report
<i>Certificate No.</i>	<u>818BF1AB</u>	<u>001CD86A</u>
	<u>Classroom-Based</u>	
Grade Span		
Kindergarten* through third	171.89	172.39
Fourth through sixth	142.29	142.57
Seventh through eighth	96.49	96.91
Total Average Daily Attendance - Classroom-Based	<u>410.67</u>	<u>411.87</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Kindergarten* through third	3.38	2.96
Fourth through sixth	1.47	1.43
Seventh through eighth	0.94	0.87
Total Average Daily Attendance - Nonclassroom-Based	<u>5.79</u>	<u>5.26</u>
Total Average Daily Attendance	<u>416.46</u>	<u>417.13</u>
*Includes Transitional Kindergarten (TK)		

See accompanying note to supplementary information.

**NEVADA CITY SCHOOL OF THE ARTS
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2019**

Grade Span	Minutes Requirement	2018-19 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten*	36,000	42,000	175	Complied
Grades 1 through 3	50,400	50,519	175	Complied
Grades 4 through 8	54,000	55,939	175	Complied

*Includes Transitional Kindergarten (TK)

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2019**

June 30, 2019, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 4,509,733</u>
Adjustments:	
Increase (decrease) in total net assets:	
Reduce receivable accrual for SB740 state revenues	<u>(75,822)</u>
Net adjustments	<u>(75,822)</u>
June 30, 2019, net assets per audited financial statements	<u>\$ 4,433,911</u>

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See accompanying note to supplementary information.

**NEVADA CITY SCHOOL OF THE ARTS
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

NOTE 1 – PURPOSE OF SCHEDULES

A. Charter Organizational Structure

This schedule provides information about the Charter’s authorizing agency, grades served, members of the governing body, and members of the administration.

B. Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter 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 and in different programs.

C. Schedule of Instructional Time

Nevada City School of the Arts receives, as part of their local control funding formula sources, incentive funding for maintaining instructional time. This schedule presents information on the amount of instructional time offered by the Nevada City School of the Arts and whether the Charter complied with the provisions of *Education Code Section 46200* through *46208*.

D. Reconciliation of Financial Report – Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements.

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OTHER INDEPENDENT AUDITORS' REPORTS

DRAFT

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

Independent Auditors' Report

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

We have audited, 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, the financial statements of Nevada City School of the Arts (the "Charter") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated **December 6, 2019**.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting ("internal control") to determine the auditing 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 Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter'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 Charter'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 Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
December 6, 2019

DRAFT

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

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

Report on State Compliance

We have audited Nevada City School of the Arts' compliance with the types of compliance requirements described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Nevada City School of the Arts' state programs for the fiscal year ended June 30, 2019, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Nevada City School of the Arts' state programs based on our audit of the types of compliance requirements referred to above. 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 *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about Nevada City School of the Arts' 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 compliance with the requirements referred to above. However, our audit does not provide a legal determination of Nevada City School of the Arts' compliance with those requirements.

Opinion on State Compliance

In our opinion, Nevada City School of the Arts complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the following table for the year ended June 30, 2019.

Procedures Performed

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

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
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 Instruction/Independent Study for Charter Schools	No
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

We did not perform testing of Nonclassroom-Based Instruction/Independent Study because reported average daily attendance (ADA) was not material.

San Diego, California
December 6, 2019

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FINDINGS AND QUESTIONED COSTS SECTION

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**NEVADA CITY SCHOOL OF THE ARTS
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2019**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

*The Charter did not expend more than \$750,000 in federal awards;
therefore, a Federal Single Audit under OMB Uniform Grant Guidance
is not applicable.*

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**NEVADA CITY SCHOOL OF THE ARTS
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no audit findings related to the financial statements during 2018-19.

DRAFT

**NEVADA CITY SCHOOL OF THE ARTS
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

FIVE DIGIT CODE

10000
40000
42000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

There were no audit findings and questioned costs related to state awards during 2018-19.

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**NEVADA CITY SCHOOL OF THE ARTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

There were no audit findings and questioned costs for the year ended June 30, 2018.

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