NEVADA COUNTY BOARD OF EDUCATION
Regular Meeting
Wednesday, March 14, 2018
3:00 p.m.
Nevada County Superintendent of Schools
Board Room
380 Crown Point Circle, Grass Valley, CA 95945

AGENDA

1. Meeting called to order
2. Establish quorum
3. Salute to the flag
4. Adoption of the Agenda
5. Open public forum – Recognition of members of the audience wishing to address an agenda item may do so at this time or at the time the agenda item is heard. After being recognized by the Board president, please identify yourself. A member of the public may at this time make brief comments regarding items not on the agenda, although no action may be taken.
6. Close public forum
7. Approval of the Consent Agenda

   These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion, unless a Board member or citizen requests that an item be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items.

       A. Approval of minutes of the Regular meeting of February 21, 2018 (page 1)

8. Staff Reports

   A. Alternative Education, Lisa Sanford
   B. Educational Services, Shar Johns
      1. LCAP Review
   C. SELPA/Special Education, Eli Gallup
   D. Business Services, Darlene Waddle

9. Superintendent’s Report

   A. NCCLI Education Day
   B. Young at Art
   C. Radio Show
   D. Charter Schools Update

All times approximate
10. Action Items 15 min.
   A. Following review of the Second Interim Fiscal Report of 2017-18, shall the Nevada County Board of Education approve the certification of the Second Interim Report? (page 4)
   B. Shall the Nevada County Board of Education approve audit services FY2017-18, FY2018-19 and FY2019-20 to be provided by Michele M. Hanson, CPA as presented? (page 48)
   C. Shall the Nevada County Board of Education approve the Comprehensive Safety Plan for Earle Jamieson Educational Options; Sugarloaf Mtn. Juvenile Hall; Sierra College Child Development Center; and TKM Family Resource Center, which are operated under the County Office of Education? (page 57)

11. Board Reports 10 min.
   A. SARB, Larry Meek
   B. Legislative, Shelly Sexton
   C. Charter Liaison, Wendy Baker
   D. Individual Board Member Reports

12. Correspondence
   A. Young at Art (page 121)

13. Adjournment
   Next Regular Meeting Date: April 18, 2018, 3:00 p.m., 380 Crown Point Circle, Grass Valley
   This agenda was posted at least 72 hours in advance of the meeting at the Nevada County Superintendent of Schools office, 380 Crown Point Circle, Grass Valley.
   Posted: 3-9-2018

Notice: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at the Nevada County Superintendent of Schools office – located at 380 Crown Point Circle, Grass Valley, CA. For more information please call 530.478.6400 ext.2003.

Notice: In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, contact the Nevada County Superintendent of Schools office at 530.478.6400 ext. 2003 at least 48 hours before the scheduled Board meeting so that we may make every reasonable effort to accommodate your needs. [G.C. §54953.2, §54954.2(a)(1); Americans with Disabilities Act of 1990, §202 (42 U.S.C. §12132)]
1. Meeting called to order by Board President Meek
2. Established quorum
   Ashley Neumann present
   Heino Nicolai present
   Larry Meek present
   Shelly Sexton present
   Wendy Baker present
3. Salute to the flag
4. Adoption of the Agenda
   Supt. Lay announced that in light of the recent school shootings, Chris Espedal, Safety and School Climate Coordinator, would be speaking to the Board.
   On a motion by Sexton and seconded by Nicolai the agenda was adopted as amended, adding presenter, Chris Espedal, Safety and School Climate Coordinator; all in favor; the motion carried unanimously (5-0).
5. Opened public forum – Recognition of members of the audience wishing to address the Board – No comments made.
6. Closed public forum
7. Presentation – Chris Espedal, Safety and School Climate Coordinator (added at adoption of agenda)
   A. Espedal explained that all Nevada County School Districts and NCSOS Charter Schools have current School Safety Plans. Espedal also expressed that safety is the number one priority as our schools continue to work diligently to implement best practices in safety awareness and training on our school sites for staff and students.
8. Approval of the Consent Agenda
   These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion, unless a Board member or citizen requests that an item be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items.
   A. Approval of minutes of the Regular meeting of January 10, 2018 (page 1)
   B. School Accountability Report Card for 2016-17
      1. Sugarloaf Mtn. Juvenile Hall Program (page 4)
      2. Earle Jamieson Educational Options (page 22)
On a motion by Baker and seconded by Sexton, the consent agenda was approved as presented; all in favor; motion passed unanimously (5-0).

8. Staff Reports
   A. Alternative Education, Lisa Sanford –
      Sanford provided a handout detailing attendance; Career Café included nutrition education; Sierra Streams; ABT Plumbing; Sierra College and yoga. Staff development day was held on January 29th.
   B. SELPA/Special Education, Eli Gallup – no report.
   C. Business Services, Darlene Waddle – no report.

9. Superintendent's Report
   A. ACSA Administrator of the Year -- several local administrators and staff were recognized including Kathleen Kiefer; Chris Espedal; Shar Johns; Marea Filmer; and Eli Gallup. Both Shar Johns and Eli Gallup will also be honored at the Regional level on March 9th.

10. Action Items
   A. Shall the Nevada County Board of Education Approve the Earle Jamieson Educational Options and Sugarloaf Mtn. Juvenile Hall 2018-19 School Calendar? (page 41)
      On a motion by Sexton and seconded by Nicolai, the Nevada County Board of Education Approved the Earle Jamieson Educational Options and Sugarloaf Mtn. Juvenile Hall 2018-19 School Calendar; all in favor; motion passed unanimously (5-0).
   B. Shall the Nevada County Board of Education Approve Resolution No. 18-01, Calling for Full and Fair Funding of California’s Public Schools? (page 42) Roll Call Vote
      On a motion by Nicolai and seconded by Baker, the Nevada County Board of Education Approved Resolution No. 18-01, Calling for Full and Fair Funding of California’s Public Schools; all in favor; by roll call vote, motion passed unanimously (5-0).
   C. Shall the Nevada County Board of Education Vote for a County Representative to the California County Boards of Education (CCBE) Board of Directors and the California School Boards Association (CSBA) Delegate Assembly for Region 4? (page 44)
      On a motion by Ashley Neumann and seconded by Heino Nicolai, the Nevada County Board of Education Voted for Suzanne Jones (Placer COE) to be the County Representative, to the California County Boards of Education (CCBE) Board of Directors and the California School Boards Association (CSBA) Delegate Assembly for Region 4; all in favor; motion passed unanimously (5-0).
   D. Shall the Nevada County Board of Education Approve the 2017-18 Consolidated Application Winter Release? (page 54)
      On a motion by Nicolai and seconded by Baker, the Nevada County Board of Education Approved the 2017-18 Consolidated Application Winter Release; all in favor; motion passed unanimously (5-0).
11. Discussion/Information Items
   A. Legislative Action Day - Sacramento, March 13, 2018 (page 62)
      Ashley Neumann may not be able to attend; Wendy Baker may attend.
   B. EPIC Oversight Visit –
      Sites visits included Arvin, South Bakersfield and Lamont. In attendance were both
      David Villarino, Rick Alvarez; Scott Lay, Darlene Waddle, Shar Johns and Eli Gallup.
      Overall, the visit went well.
      There was mention of Alvarez and Martinez possibly not returning for the 2018-19
      school year. The Board would like to see a succession plan if Rick Alvarez and Delilah
      Martinez do not plan to return for the 2018-19 school year.
   C. Board Workshop Debrief – Attorney’s Eric Stevens and Heather Edwards facilitated the
      Board Workshop.
   D. Board Emails and Bios for NCSOS Website
      Supt. Lay provided a survey of website data from like COE’s. After discussion, the
      Board elected to leave the Bio’s on the website; and seek out more information
      regarding emails, specifically the usage of personal, COE and/or campaign emails.

12. Board Reports
   A. SARB, Heino Nicolai – There was a full schedule at hearing.
   B. Legislative, Shelly Sexton – no report.
   D. Individual Board Member Reports

13. Correspondence
   A. NCSOS Quarterly Investment Report as of December 31, 2017 (page 63)
   B. Writing Tournament Results (page 93)
   C. GVSD General Obligation Bond Election Resolution (page 95)

14. Adjournment
    Next Meeting Date: March 14, 2018, 3:00 p.m., 380 Crown Point Circle, Grass Valley

Approved: ___________________________ Date: March 14, 2018
                      Larry Meek, President
Second Interim Summary of Changes-Fund 01 & 02

To: Nevada County Board of Education

From: Darlene Waddle

RE: Second Interim Budget

Date: March 14, 2018

Changes in Fund 01

Revenue increased by $57,910 from Restricted Grant programs to expand the services provided by the programs.

Significant increases in the Operating/Expense-Services Category are due to the following:

1. $77,000 increase in Escape Implementation Costs. These increased costs are due largely to extra training and support needed by the Districts to implement the new financial system.
2. $25,728 increase in Services to be provided under the TUPE Tier II Grant.

Capital Outlay increased due to the purchase of a Dodge Caravan for $26,951. The vehicle was purchased primarily for student transportation needs in the Ed Services Department.

Changes in Fund 02

Revenue increased by $24,201 in Billback to the Districts. Other Revenue increases are due to changes in ADA and State and Federal Apportionments.

Expense changes in Salary and Benefits are the result of Classified positions being filled later than forecasted. Changes in Operating Expenses/Services are due to an increase of $78,000 in contracted services for Mental Health Therapists.
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### Nevada County Superintendent of Schools  
**FY17-18 Second Interim**  
**General Fund (01)**

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<td><strong>Total Revenue</strong></td>
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<td>7,153,842.00</td>
<td>7,211,752.00</td>
<td>57,910.00</td>
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| **Expense**          |                        |                       |                        |                           |
| CERTIFICATED SALARIES| 1,232,128.00           | 1,242,600.00          | 1,258,892.00           | 16,292.00                 |
| CLASSIFIED SALARIES  | 2,618,827.00           | 2,646,405.00          | 2,657,574.00           | 11,169.00                 |
| BENEFITS             | 1,556,963.00           | 1,565,118.00          | 1,569,125.00           | 4,007.00                  |
| MATERIALS/EQUIPMENT | 263,908.00             | 235,177.00            | 246,394.00             | 11,217.00                 |
| OPERATING EXP/SERVICES| 1,649,065.00          | 1,711,122.00          | 1,815,331.36           | 104,209.36                |
| CAPITAL OUTLAY       | 151,447.00             | 151,447.00            | 178,408.00             | 26,961.00                 |
| OTHER OUTGO          | 114,172.00-            | 145,459.00-           | 143,682.00-            | 1,777.00-                 |
| **Total Expense**    | 7,358,166.00           | 7,406,410.00          | 7,582,042.36           | 175,632.36                |

| **Total for Fund 01**|                         |                       |                        |                           |
| Starting Balance     | 5,060,018.81            | 5,342,289.30          | 5,342,289.30           | .00                       |
| Revenue              | 7,052,572.00            | 7,153,842.00          | 7,211,752.00           | 57,910.00                 |
| Expense              | 7,358,166.00            | 7,406,410.00          | 7,582,042.36           | 175,632.36                |
| Ending Balance Acct Type | 4,754,424.81          | 5,089,721.30          | 5,089,721.30           | .00                       |
| Calc Ending Balance  | 4,754,424.81            | 5,089,721.30          | 4,971,998.94           | 117,722.36-              |
## Revenue

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## Expense

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## Total for Fund 02

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# Nevada County Superintendent of Schools

**FY17-18 Second Interim**

**SELPA Fund (06)**

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| **Total for Fund 06**  |                        |                       |                        |                          |
| Starting Balance       | 3,396,908.14           | 4,104,196.49          | 4,104,196.49           | .00                      |
| Revenue                | 1,967,794.00           | 1,992,794.00          | 1,992,794.00           | .00                      |
| Expense                | 1,958,987.00           | 1,953,863.00          | 1,953,863.00           | .00                      |
| Ending Balance Acct Type | 3,405,715.14          | 4,143,127.49          | 4,143,127.49           | .00                      |
| Calc Ending Balance    | 3,405,715.14           | 4,143,127.49          | 4,143,127.49           | .00                      |
## Nevada County Superintendent of Schools

**FY17-18 Second Interim**

**SELPA PASS-THRU (10)**

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<td><strong>6,389,284.00</strong></td>
<td><strong>6,383,589.00</strong></td>
<td><strong>6,383,589.00</strong></td>
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<td><strong>6,389,284.00</strong></td>
<td><strong>6,383,589.00</strong></td>
<td><strong>6,383,589.00</strong></td>
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<p>| Total for Fund 10    |                         |                        |                         |                           |
| Revenue              | 6,389,284.00            | 6,383,589.00           | 6,383,589.00            | .00                       |
| Expense              | 6,389,284.00            | 6,383,589.00           | 6,383,589.00            | .00                       |
| Calc Ending Balance  | .00                     | .00                    | .00                     | .00                       |</p>
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<td>2,271.00</td>
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**Total for Fund 12**

Starting Balance 2,662.73 696.53 696.53 .00
Revenue 919,022.00 1,003,260.00 1,005,531.00 2,271.00
Expense 919,027.00 1,003,260.00 1,005,531.00 2,271.00
Ending Balance Acct Type 2,657.73 696.53 696.53 .00
Calc Ending Balance 2,657.73 696.53 696.53 .00
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**CASH FLOW REPORT 2017-2018**

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<td>2022-23</td>
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**Nevada County Charter Co-Op**

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*This is a sample of the text in the document. The full document contains detailed financial information and figures.*
## FUND 09 - NEVADA COUNTY CHARTER COOPERATIVE
### Budget Summary
#### Second Interim-FY 17-18

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<td>Program Costs</td>
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<tr>
<td>Books and Supplies</td>
<td>$111,433</td>
<td>$104,131</td>
<td>$152,500</td>
<td>$257,241</td>
<td>$99,772</td>
<td>$725,077</td>
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<td>Services</td>
<td>581,837</td>
<td>158,478</td>
<td>306,381</td>
<td>1,368,371</td>
<td>154,515</td>
<td>2,557,582</td>
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<td>Facility Lease</td>
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<td>88,765</td>
<td>92,420</td>
<td>343,465</td>
<td>79,841</td>
<td>802,921</td>
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<td>NCSoS Oversight</td>
<td>24,151</td>
<td>7,669</td>
<td>11,967</td>
<td>63,618</td>
<td>11,982</td>
<td>119,387</td>
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<td>NCSoS Business Services</td>
<td>102,675</td>
<td>33,216</td>
<td>48,691</td>
<td>267,168</td>
<td>53,153</td>
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<td>Capital Outlay</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>Debt Services</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Total Program Costs</strong></td>
<td>$1,018,496</td>
<td>$392,289</td>
<td>$611,959</td>
<td>$2,297,863</td>
<td>$399,263</td>
<td>$4,719,870</td>
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<td><strong>Total Expenses</strong></td>
<td>$2,823,157</td>
<td>$973,513</td>
<td>$1,493,728</td>
<td>$7,373,460</td>
<td>$1,383,131</td>
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<td>Other Transfers In(Out)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
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<tr>
<td><strong>Net Increase/Decrease</strong></td>
<td>$99,624</td>
<td>$9,371</td>
<td>($162,373)</td>
<td>($241,632)</td>
<td>$50,388</td>
<td>($244,618)</td>
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<td>Beginning Balance</td>
<td>$309,745</td>
<td>$291,891</td>
<td>$436,086</td>
<td>$2,540,232</td>
<td>$291,114</td>
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<td>Ending Balance</td>
<td>$409,369</td>
<td>$301,262</td>
<td>$300,713</td>
<td>$2,280,600</td>
<td>$341,502</td>
<td>$3,651,451</td>
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- Revolving/Clearing $2,600 $3,100 $1,100 $2,600 $1,100 $10,500
- Required Reserve 3% or 5% $84,695 $46,627 $74,656 $369,673 $69,156 $643,837
- Special Ed Reserve 2% $56,403 $16,651 $29,874 $147,469 $27,663 $278,120
- Reserve for Economic Uncertainty $141,158 $29,874 $171,032
- College Readiness Grant $ - $66,882 $66,882
- PY Prop 39 $ - $159,272 $159,272
- Building Project Reserve $ - $600,000 $600,000
- Additional Reserves $ - $800,000 $800,000
- STRS/PERS Reserves $ - $60,000 $60,000
- TUPE Grant $ - $47 $47
- Ed Effectiveness Grant $ - $25,841 $25,841
- Unappropriated Fund Balance $124,453 $234,884 $165,179 $67,816 $243,583 $835,920
Budget Narrative and Assumptions
2017-18 Budget
Date: February 14, 2018

Summary

The 2017-18 Budget reflects revenue, expense, and ADA projections for the 2017-2018 school year. ADA has been based on 16-17 P-2 number reported of 78.90 and anticipated increase of enrollment throughout the school year to 86. BP continues to explore ways of increasing enrollment as well as student attendance rates going forward.

After much deliberation, we have increased all salary schedules in order to be more comparable with other Charter schools in our County. Salaries and benefits dollars remained fairly stable due to changes in staff positions, changes to benefits and accurate reporting with our new fiscal program, Escape.

The difference between revenue and expenditures is known as the “Net Increase/Decrease”. The current budget now projects ending the fiscal year in a net increase of $9,371. Bitney will be spending funds from the College Readiness Grant in 2017-18 and 2018-19 of $24,190 each year which is part of the net increase identified in 2017. The net increase will vary in out-years as student enrollment increases and State funding is adjusted. Steps have been taken to control expenditures in the out-years, and the focus continues to remain on acquiring and retaining new students by bringing more awareness to the brand and uniqueness that is BP.

BP has applied for the Lease-Facility Funding Grant and we will receive approximately $54,378 The Multi-Year Projections show a conservative increase in ADA to 96, which administration believes is more than attainable due to the efforts on acquiring students. In 2017-18 we have an enrollment of Freshmen of 27 students and an overall enrollment of 86. The out years reflect the substantial increase in PERS and STRS rates.

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<tr>
<td>STRS Employer Cont</td>
<td>8.88%</td>
<td>10.73%</td>
<td>12.58%</td>
<td>14.43%</td>
<td>16.28%</td>
<td>18.13%</td>
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<td>PERS Employer Cont</td>
<td>11.771%</td>
<td>11.847%</td>
<td>13.88%</td>
<td>15.5%</td>
<td>17.10%</td>
<td>19.9%</td>
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Enrollment & ADA Projection:

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<tr>
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<th>16/17 P2</th>
<th>17/18 Actuals</th>
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<td>09=15</td>
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<tr>
<td>10=25</td>
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<td>11=29</td>
<td>11=27</td>
<td></td>
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</table>

Bitney Prep High School - A BIG PICTURE LEARNING SCHOOL.
135 Joerschke Dr. | Grass Valley, CA 95945 | 530.477.1235 | bitneyprep.net
Revenue - $982,884

- LCFF funding: $651,294
- Prop 30 EPA: $116,278
- Special Education revenue
  - Federal SELPA: $11,617
  - State SELPA: $27,479
  - State Mental Health: $4,305
- Mandate Block Grant: $3,475
- One time Discretionary Grant: $11,598
- Lottery revenue of $11,519 unrestricted and $3787 restricted

STATE OTHER:
- Facility Grant $54,378
- College Readiness Grant $24,190
- STRS On behalf: $21,352

LOCAL FUNDS
- Expected Annual Giving Campaign and local grant funds: $34,535
- Expected Wilderness Week Payments: $4,500
- Expected College Trip: $1,500
- Interest: $2,000

Beginning Balance $291,891 Please note a significant increase in the beginning balance which is based on the Audit findings.

Expenditures - $973,513

- Certificated Staffing:
  - 1 @ 1 FTE Superintendent/Principal
  - 1 @ 1 FTE Dean of Academic Affairs
  - 4 @ 1 FTE Certificated Classroom Teachers
  - 1 @ .34 FTE Certificated Classroom Teacher
  - 1 @ .675 FTE Certificated Classroom Teacher
  - 1 PT Speech/Language Pathologist
  - 1 PT Resource Teacher
  - 1 PT Psychologist
  - Substitute Teachers
• Classified Staffing:
  ○ 1 – PT Custodian @6 hrs per day 175 work days
  ○ 1 – Full Time Admin/Secretary 40 hours per week – 195 days
  ○ 1 – Business Manager @ 3 days per week 7.5 hours per day-128 work days
  ○ 2 Classified Elective instructors
  ○ 1 PT nurse (3 days contracted with JPA)
  ○ 1 part time Teachers Assistant

• Other/Independent Contractors
  ○ Auto Restoration Elective Specialist
  ○ Music Elective Specialist

• Payroll Costs as follows:
  STRS 14.43%  PERS 15.531%
  Medicare 1.45%  Social Security 6.2%
  Unemployment 0.05%  Work Comp 1.40%

• Benefit Cap $5,000-$8,000 per year, 3 FTE employees
• Health and Welfare stipend of $3,000 (based on FTE) for 5 qualifying employees 3 fulltime 2 parttime. (Pro rated per FTE).
• Textbooks and consumables are budgeted at $104,131.
• Utilities, and services $158,478
• Special Ed. $107,746
  → Encroachment of $62,590.
• Oversight Cost 1% of LCFF and Prop 30: $7,669
• Business Services Cost 4% of revenue listed above $33,216
• Building Lease: $88,795
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<td>80,00</td>
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<th>REVENUE</th>
<th>Current Yr</th>
<th>Year 2</th>
<th>Year 3</th>
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<tr>
<td>LCFF</td>
<td>$651,294</td>
<td>$710,508</td>
<td>$796,269</td>
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<tr>
<td>Prop 30 EPA</td>
<td>116,278</td>
<td>121,713</td>
<td>58,837</td>
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<tr>
<td>In-Lieu Property Taxes</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>Total LCFF</td>
<td>$767,572</td>
<td>$832,221</td>
<td>$855,106</td>
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<tr>
<td>Federal Revenue - Other</td>
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<td>-</td>
<td>-</td>
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<td>SELPA - Federal (3310)</td>
<td>11,617</td>
<td>14,995</td>
<td>14,695</td>
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<tr>
<td>SELPA - State (6500)</td>
<td>27,479</td>
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<td>Mental Health (6512)</td>
<td>4,305</td>
<td>4,305</td>
<td>4,305</td>
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<tr>
<td>Mandate Block Grant</td>
<td>$42</td>
<td>$42</td>
<td>$42</td>
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<td>One-Time Discretionary Grant</td>
<td>$170</td>
<td>$11,598</td>
<td>$15,867</td>
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<td>State Lottery</td>
<td>$199</td>
<td>$15,306</td>
<td>$199</td>
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<tr>
<td>State Other/Facility Funding/SOB/STRS</td>
<td>$104,997</td>
<td>$75,730</td>
<td>$75,730</td>
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<td>Local - Donations</td>
<td>34,535</td>
<td>35,000</td>
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<td>Local - Interest</td>
<td>2,000</td>
<td>2,000</td>
<td>900</td>
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<tr>
<td>Total Revenue</td>
<td>$962,884</td>
<td>$1,022,881</td>
<td>$1,036,872</td>
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<th>EXPENDITURES</th>
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<td>$366,675</td>
<td>$377,675</td>
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<td>Certificated Salaries</td>
<td>8.0 $366,675</td>
<td>FTE</td>
<td>$366,675</td>
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<td>Certificated Increase/Decrease</td>
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<td>3%</td>
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<td>Classified Salaries</td>
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<td>3.4 $78,807</td>
<td>3.4 $81,171</td>
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<tr>
<td>Classified Increase/Decrease</td>
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<td>Total Personnel Costs</td>
<td>$441,422</td>
<td>$445,422</td>
<td>$452,846</td>
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| Program Costs         |                        |                    |                    |                    |
| Books and Supplies    | $104,131               | $45,500            | $45,500            |
| Services              | 158,478                | 172,358            | 175,605            |
| Facility Lease        | 88,795                 | 88,368             | 91,020             |
| NCSoS Oversight       | 7,669                  | 8,322              | 8,551              |
| NCSoS Business Services | 32,219               | 33,426             | 34,344             |
| Total Program Costs   | $392,289               | $347,976           | $356,219           |

| Total Expenses        | $973,515               | $967,838           | $1,000,400         |
| Other Transfers In/Out| -                      | -                 | -                 |

| Net Increase/Decrease | $9,371                 | $54,847            | $36,272            |

| Beginning Balance     | $291,891               | $301,262           | $356,109           |
| Ending Balance        | $301,262               | $356,108           | $392,381           |

Narrative/Comments:
Year 1 -
Year 2 -
Year 3 -
Forest Charter School

Budget Narrative and Assumptions
2017-2018 2nd Interim Budget
Date: January 26, 2018

NOTE: Revisions to the 2nd Interim narrative are fiscal updates only. No changes were made to the Summary.

Summary

Governor Jerry Brown signed the Final Budget for the 2017-2018 fiscal year on June 27, 2017. While continued increases in LCFF are welcome, they are tempered by ongoing fiscal pressures on the expenditure side of the schools’ budget. Increases in staffing costs, such as CalSTRS and health benefits, are growing more rapidly than estimated funding resources.

The Final Budget reflects the Governor’s continued theme of fiscal prudence and his concern of an inevitable recession within the next 3 years. Key elements for Forest Charter School include the following:

- **Local Control Funding Formula**: The difference between FCS current funding and our target entitlement is called the LCFF ‘gap’ funding. This gap is funded with the additional dollars dedicated each year towards full LCFF implementation. The Final Budget reflects an increased gap funding of 44.97%, which equals $127,578 in ‘gap’ funding for FCS. This provides about 97% of full implementation for LCFF.
- **Discretionary Funds**: Implements one-time discretionary funding of $147 per pupil, which equates to $104,216 in additional funds for FCS.
- **Special Education**: The June Budget provides a COLA increase of 1.56% to special education.
- **Deferrals**: The deferrals proposed in January have been rescinded as a result of additional resources available from prior fiscal years.

Forest Charter School will continue to budget thoughtfully and responsibly, with input from our County Office of Education, our Governing Board and our staff.

D Carter/FCS
Overview of Local Control Funding Formula (LCFF) and what it means:

Implemented in 2012-2013 by Governor Brown, the intent of the Local Control Funding Formula (LCFF) is to increase flexibility and accountability at the local level so those closest to the students can make the decisions and ensure that student needs drive the allocation of resources.

The basic design of the LCFF has been to eliminate most categorical programs and fund schools based on student demographics. The LCFF provides a base 'per-student rate' (per grade level span) with additional funding for Supplemental and Concentration grants for high need students.

The Supplemental grant is funding which is generated by each student who is identified as an English Learner (EL), or who is eligible for free or reduced price meals (FRPM), or who is a foster youth.

The Concentration grant provides an additional 50 percent for each pupil exceeding 55 percent eligible as high needs. Charter schools are eligible for a concentration grant, however their eligibility is capped at the average FRPM rate of the district in which the school is physically located, rather than the actual FRPM percent of the charter school. A charter school that has Learning Centers in more than one school district cannot exceed the percentage of unduplicated pupils of the school district with the highest percentage.

The Local Control Funding Formula is committed to making up the cuts and lost COLA for schools by 2021. It is important to remember that the goal of the LCFF is to return school funding back to the 2007-2008 funding levels.

So, what does this mean to FCS?

- In 2016-2017, the GAP Funding Rate was 55.28% and allocated $239,115 in additional funds to move us towards our ‘Target Rate’. In the 2017-2018 Final State Budget, schools received an increase in their GAP Funding Rate from a projected 23.67% to 44.97%, which equates to $127,578 for FCS.

- As part of the total funding received, $379,614 is generated as supplemental funds used to support our FRPM population.

- FCS is not eligible for the concentration funds at this time.

DCarter/FCS
Overview of Local Control and Accountability (LCAP) and what it means:

The LCAP is an important component of the Local Control Funding Formula as it integrates input from stakeholders in collaboration with the school's action plan to formulate annual goals for all pupils, with specific actions to address state and local priorities. The LCAP focuses on the actual services provided to students plus accountability for the results achieved through increased and improved services.

Based on stakeholder input and our current action plan, FCS develops a 3 year Local Control and Accountably Plan that set annual goals for all students with specific goals for our FRPM population. The LCAP continues to show FCS maintaining a part-time intervention specialist for both English Language Arts and Math who will support all students and identifies additional resources to support tutoring, curriculum and other resources. FCS is implementing various tools to establish viable benchmarks for our students. The current LCAP can be found on the FCS website at www.forestcharter.com

Education Protection Account (EPA)

The Education Protection Account (EPA) provides schools with general purpose State aid funding pursuant to Proposition 30, approved by voters November 6, 2012. In 2016 voters approved extending the personal tax increase to support education through 2030. The EPA is a component of the schools' general purpose entitlement.

- As outlined in Proposition 30, EPA monies are collected through taxes throughout the year and paid to schools on a quarterly basis.

- The FCS governing board is required to make the spending determinations with respect to monies received from the EPA in open session of a public meeting. These spending determinations are posted on our website at http://www.forestcharter.com.

- FCS estimates $989,032 in EPA Funding for the 2017-2018 school year, based on an enrollment projection of 750 students.

DCarter/FCS
**California State Teacher’s Retirement System (CalSTRS)**

The teacher’s retirement system was projected to run out of money by 2046, however, steps are in place to completely fund CalSTRS by 2045. Of the unfunded $74.4 billion shortfall, $47 billion will be funded by employers, $20 billion by the State and $8 billion by employees. The employer contribution rate is projected to increase from 8.88% to 19.10% over seven years. For the 17/18 school year, the employer STRS rate is 14.43%, approximately $54,000 increase over last year. FCS continues to monitor the fiscal impact on the school’s budget and reserves funds to offset these costs in the Ending Fund Balance.

**California Clean Energy Jobs Act (Proposition 39)**

Proposition 39 was implemented to complete eligible projects that create jobs in California by improving energy efficiency and expanding clean energy generation. FCS has received $188,535 in Prop 39 funds over the last three years and, working with PG&E and HY Architect, Inc. has an approved Energy Plan on file with the State. This plan is anticipated to replace the current HVAC system and provide energy efficient lighting at the Nevada City Learning Center. The Adopted budget reflects the expense only. Funds must be spent by June 30th, 2019 or returned to the State.

**Educators Effectiveness Grant**

The Educators Effectiveness Grant (EEG) may be used to support the professional development of certificated teachers, administrators, and paraprofessional educators. FCS has developed and adopted a plan delineating how the funds will be spent and can be viewed on our website at [www.forestcharter.com](http://www.forestcharter.com). Expenditures must be spent or encumbered by June 30, 2018 and are subject to audit review. Final State reporting must be completed by July 1, 2018. FCS received $58,954 in EEG funding in the 2015-2016 school year and has spent 53% of this funding to date. The 2nd Interim budget reflects the expense only.

**College Readiness Grant**

The College Readiness Grant was established in 2015-2016 for the purposes of providing California’s high school students, primarily unduplicated pupils, additional support to increase the number who enroll at institutions of higher education and complete an undergraduate
degree within four years. Schools were required to develop a plan describing how funds will increase or improve services for unduplicated pupils to ensure college readiness and be able to measure the impact of the funds received.

Forest Charter School received $75,000 and will have approximately $66,882 remaining to be spent by June 2019. The 2nd Interim Budget reflects the expense only. The College Readiness Plan can be viewed on our website at www.forestcharter.com.

2nd Interim Budget in Summary

The 2nd Interim Budget reflects deficit spending of ($250,861), which is comprised of the following components as ‘expense only’:

- Professional Development expense only: $24,841
- Energy Plan expense only: $82,899
- College Readiness expense only: $66,632
  - TOTAL $174,372

The remaining net decrease of $76,489 is a reflection of various components of our budget, such as:

- One-time spending at our Foresthill Learning Center: $9,984
- One-time spending for additional Chromebooks (schoolwide): $6,429
- One-time spending for Projectors at our Truckee Learning Center: $4,133
- One-time spending for Nevada City Library: $657
- Implementation of new Benchmark testing (schoolwide): $12,350
- Additional New Hire: $21,423
- Laptops for new ST’s: $4,500
  - TOTAL $59,476

In addition, the employers portion of the CalSTRS cost continue to increase by an estimated $60,000 year over year. FCS is consciously utilizing our reserves to offset the rising CalSTRS costs until revenues catch up to expenses.

Through the increased advertising/marketing strategy for the Truckee Learning Center it is anticipated that enrollment will be higher than in the previous two years. In addition, the school is implementing marketing ideas in the Auburn area to increase our Homeschool/Independent Study population. FCS has hired 1.2 (FTE) Supervising Teachers (ST’S) to accommodate anticipated growth of our Homeschool/Independent Study students in the Auburn/Foresthill area and a part-time (.4FTE) ST in the Nevada City area to address the

DCarter/FCS
school’s waitlist. Based on these factors, the 2nd Interim Budget is based on a projected total enrollment of 750 students.

Our 2nd Interim Budget reflects the following:

1. **Student Support:**
   - Increase the Full Time Equivalent (FTE) by 1.6 for three Supervising Teacher positions to support anticipated enrollment growth:
     - 1.2 FTE position in the Auburn/Foresthill area
     - part time position in the Nevada City area
   - Shift in responsibilities to provide administrative support in the Auburn/Foresthill area. This position will be .6 FTE assistant director and .4 FTE ST responsibilities.
   - Implementation of NWEA, a student benchmark assessment program to adequately track student progress, with the additional curriculum support through Edgenuity.
   - Rental of office space in the Auburn area to provide Learning Center support. This space will allow ST’s to meet with families, hold SSTs, testing, tutoring, etc.
   - Implementation of the school’s College Readiness Plan which is principally directed to support our unduplicated student population obtain an undergraduate degree.
   - Implement a schoolwide seven (7) year curriculum rotation for our core curriculum used in Block Classes and Co-op’s.
   - Implement a schoolwide technology replacement program to provide students in grades 6 - 12 with the latest technology in chromebooks.
   - Continue to purposefully spend a portion of our ending fund balance to enhance student opportunities.
   - Continued implementation of an Intervention Specialist for ELA and Math support for all students with a concentration on our unduplicated low income population.
2. **Employee Support:**

- Provide professional development for teachers and administrators in accordance with a locally developed plan to utilize the balance of the Educators Effectiveness Grant funds of $24,841

- In an ongoing effort to remain competitive in employee salaries and benefits, FCS conducted a salary analysis to similar and local schools and made the following revisions to the 2017-2018 Salary Schedule(s):
  - Increased Master’s stipend from $500 to $1000 Annually
  - Expanded ST salary steps from 15 steps to 20 steps
  - Revised Executive Director salary steps to reflect a more competitive salary schedule

- Continue to implement a schoolwide PPO health benefit plan with a Health Savings Account (HSA) in an effort to provide the best possible health care option at an affordable cost to all benefit eligible employees

- Increase CalSTRS employer contribution rate to 14.43%

3. **Schoolwide Support**

- Continue to hold a separate Special Education Reserve

**Multi-Year Projection**

In our Multi-Year Projection and Budget Summary, revenues shown are current year revenue only, and do not include carryover funding from prior years. As we move forward and schools begin to meet and maintain their LCFF Target Rate, our Multi-Year Projections will be based on a more consistent revenue projection. Our 2nd Interim multi-year projection identifies the following key points:

- In 2017-2018
  - Enrollment growth to 750
  - LCFF revenue based on School Services projections and LCFF Calculator
  - EPA Funding of $989,032
  - New One-Time Block Grant funding of $104,216

DCarter/FCS
- No COLA increase
- New lease to implement an Auburn Learning Center
- Increase in the employer contribution to CalSTRS from 12.58% to 14.43%
- Implementation of a 7-year curriculum rotation for our block classes and co-op’s
- Implementation of a technology replacement program to keep our chromebooks updated
- Implementation of new benchmark assessment program (NWEA) and Edgenuity
- Deficit spending at year-end of ($250,861) due to the Educator Effectiveness Grant, College Readiness Grant and Energy Plan funds budgeted as ‘expenditures only’ plus approved one-time spending and the continued increase in STRS/PERS costs
- Planned spending of ending fund balance
- Ending Fund Balance includes an ‘Additional Reserves’ of $800,000, a Capital Expense reserve of $600,000 and a CalSTRS support reserve of $60,000

- In 2018-2019
  - Enrollment growth to 760
  - LCFF revenue based on School Services projections and LCFF Calculator
  - Increase in the employer contribution to CalSTRS from 14.43% to 16.28%
  - One-Time Discretionary Grant of $218,005 directed towards curriculum and technology
  - Balanced Budget at year-end
  - Capital Expense maintained at $600,000
  - Ending Fund Balance includes an ‘Additional Reserve’ of $800,000 and $60,000 for increased CalSTRS costs

- In 2019-2020
  - Enrollment growth to 760
  - LCFF revenue based on School Services projections and LCFF Calculator
  - Increase in the employer contribution to CalSTRS from 16.28% to 18.13%
  - Deficit spending at year-end of ($28,982) due to increased CalSTRS costs
  - Capital Expense maintained at $600,000
  - Ending Fund Balance includes an ‘Additional Reserve’ of $800,000 and $60,000 for increased CalSTRS costs

- In 2020-2021
  - Enrollment consistent at 765
  - LCFF revenue based on School Services projections and LCFF Calculator

DCarter/FCS
- Increase in the employer contribution to CalSTRS from 18.13% to 19.10%
- Staff raise of 1.5% for all EOM and 10th of month employees
- Balanced budget at year-end
- Capital Expense maintained at $600,000
- Ending Fund Balance includes an 'Additional Reserve' of $800,000

- In 2021-2022
  - Enrollment consistent at 765
  - LCFF revenue based on School Services projections and LCFF Calculator
  - No increase in employer CalSTRS contribution
  - Staff raise of 2% for all EOM and 10th of month employees
  - Balanced budget at year-end
  - Capital Expense maintained at $600,000
  - Ending Fund Balance includes an 'Additional Reserve' of $800,000

**The Future of the FCS Ending Fund Balance....**

For the last 8 years, we have identified, clarified and reviewed, on a monthly basis, the difference between the school Ending Fund Balance and Cash Flow.

Throughout the school year, the Charter Council will be looking at how to best incorporate these funds back into the working budget by defining one-time expenses that will enrich our program and support our students and teachers, such as:

- A continued contribution to Health Savings Accounts for all benefit eligible employees
- Purchase of student curriculum, technology and materials
- A long term Capital Expense account to purchase school facility

**Audit Regulation Updates**
Charter Schools are required to go through an annual audit conducted by an outside firm to review the fiscal procedures and contemporaneous records of attendance compliance as outlined in the State Audit Guide. This year, annual audits will include the following:

- The LCAP and its process will be subject to an audit, which verifies whether or not the funds provided through apportionment have been spent in accordance with the requirements

DCarter/FCS
- The Education Effectiveness Grant will be part of the school’s audit to ensure that we are spending accordingly and as outlined in our locally developed and Board approved plan.
- The California Clean Energy Jobs Act (Proposition 39) will be audited to determine if the expenditures were consistent with the plan and do not exceed the planning fund award.
- The audit will verify the school’s Education Protection Account Plan (EPA) to ensure that funds were spent in accordance with EPA requirements.
- The audit will ensure that data collection procedures for our unduplicated pupil count complies with Ed Code 42238.01(a).

**Enrollment**

The California Basic Education Data System (CBEDS) is an annual data collection, administered every October by all public schools, to collect information on student and staff demographics.

As displayed in the following enrollment graphs, our current CBEDS enrollment count in 2017-2018 is only 2 students lower than at the same time last year.

Assembly Bill 1994 (AB 1994) requires Independent Study schools to hold the majority of their enrolled students in the county in which they are sponsored. Based on the current enrollment, 74.8% of enrolled students reside in Nevada County, meeting our mandated 51% In-County restrictions.

**Enrollment History:**

The enrollment numbers displayed in the following graphs are based on the schools CBEDS numbers, which are collected at the first part of October of each year.
### Student Numbers

![Bar chart showing student numbers from 2008-09 to 2017-18]

### Enrollment by Grade:

<table>
<thead>
<tr>
<th>Enrollment by Grade</th>
<th>08/09 CBEDS</th>
<th>09/10 CBEDS</th>
<th>10/11 CBEDS</th>
<th>11/12 CBEDS</th>
<th>12/13 CBEDS</th>
<th>13/14 CBEDS</th>
<th>14/15 CBEDS</th>
<th>15/16 CBEDS</th>
<th>16/17 CBEDS</th>
<th>17/18 CBEDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>K</td>
<td>24</td>
<td>18</td>
<td>17</td>
<td>23</td>
<td>23</td>
<td>17</td>
<td>31</td>
<td>31</td>
<td>28</td>
<td>29</td>
</tr>
<tr>
<td>1</td>
<td>24</td>
<td>28</td>
<td>22</td>
<td>22</td>
<td>19</td>
<td>23</td>
<td>23</td>
<td>27</td>
<td>27</td>
<td>29</td>
</tr>
<tr>
<td>2</td>
<td>30</td>
<td>30</td>
<td>24</td>
<td>29</td>
<td>24</td>
<td>24</td>
<td>24</td>
<td>30</td>
<td>30</td>
<td>35</td>
</tr>
<tr>
<td>3</td>
<td>20</td>
<td>29</td>
<td>28</td>
<td>33</td>
<td>24</td>
<td>28</td>
<td>28</td>
<td>33</td>
<td>36</td>
<td>32</td>
</tr>
<tr>
<td>4</td>
<td>30</td>
<td>26</td>
<td>40</td>
<td>34</td>
<td>28</td>
<td>29</td>
<td>36</td>
<td>40</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>45</td>
<td>42</td>
<td>36</td>
<td>43</td>
<td>41</td>
<td>35</td>
<td>34</td>
<td>36</td>
<td>43</td>
<td>55</td>
</tr>
<tr>
<td>6</td>
<td>29</td>
<td>39</td>
<td>47</td>
<td>44</td>
<td>50</td>
<td>48</td>
<td>49</td>
<td>66</td>
<td>54</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>44</td>
<td>32</td>
<td>56</td>
<td>59</td>
<td>48</td>
<td>60</td>
<td>53</td>
<td>69</td>
<td>74</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>63</td>
<td>42</td>
<td>64</td>
<td>71</td>
<td>70</td>
<td>51</td>
<td>75</td>
<td>62</td>
<td>79</td>
<td>77</td>
</tr>
<tr>
<td>9</td>
<td>46</td>
<td>61</td>
<td>53</td>
<td>61</td>
<td>69</td>
<td>53</td>
<td>61</td>
<td>67</td>
<td>70</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>56</td>
<td>82</td>
<td>87</td>
<td>75</td>
<td>73</td>
<td>86</td>
<td>91</td>
<td>58</td>
<td>85</td>
<td>68</td>
</tr>
<tr>
<td>11</td>
<td>93</td>
<td>87</td>
<td>94</td>
<td>100</td>
<td>94</td>
<td>80</td>
<td>131</td>
<td>93</td>
<td>71</td>
<td>85</td>
</tr>
<tr>
<td>12</td>
<td>91</td>
<td>79</td>
<td>92</td>
<td>89</td>
<td>107</td>
<td>103</td>
<td>85</td>
<td>123</td>
<td>103</td>
<td>81</td>
</tr>
<tr>
<td>Total Enrollment</td>
<td>595</td>
<td>588</td>
<td>664</td>
<td>670</td>
<td>677</td>
<td>640</td>
<td>713</td>
<td>696</td>
<td>731</td>
<td>729</td>
</tr>
</tbody>
</table>
**Senate Bill 740 (SB 740)**
California Senate Bill 740 (SB 740) was passed in October 2001 to strengthen the oversight of non-classroom based schools and implement funding cutbacks for schools that failed to meet spending standards. Since the bill was passed, non-classroom based schools have increased both instructional spending and spending on certificated staff salaries as a proportion of revenues. In order to receive 100% funding, a non-classroom based school must meet the following criteria:

1. At least 80 percent of total revenues must be spent on instruction and related expenses, which includes certificated staff salaries and benefits and
2. At least 40 percent of the above mentioned revenues must be spent on certificated staff salaries and benefits and
3. The overall pupil-teacher ratio must be 25:1 or lower

In addition, the Advisory Commission on Charter Schools (ACCS) also reviews the school’s student achievement progress (i.e. CAASPP scores) when making the final funding determination.

In October 2016, FCS received a 4 year 100% Funding Determination. Our funding determination was based on the following information:

<table>
<thead>
<tr>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Staff Costs</td>
<td>51.43%</td>
</tr>
<tr>
<td>Expenditures on Instruction (+) allowable Facilities Costs</td>
<td>87.73%</td>
</tr>
<tr>
<td>Pupil to Teacher Ratio</td>
<td>20:1</td>
</tr>
</tbody>
</table>

- **Lottery Revenue**
  - Unrestricted = $146 per prior year ADA
  - Restricted = $48 per prior year ADA

**Projected 2017-2018 Expenditures**

- Instructional Budgets to support personalized student learning:
  - Home School Students: $2000/year for grades K – 12
  - Block Class Students: $500/year for all grades
  - Co-op Students: Annual budget pooled within co-op/all grades

DCarter/FCS
• Certificated Staffing:
  - 1 FTE Director
  - 2.5 FTE Assistant Director (Truckee, Nevada City and Auburn/Foresthill)
  - 1 FTE Academic Dean
  - 33.4 FTE Supervising Teachers
  - 1.1 FTE College and Career Advisor (Truckee and Nevada City)
  - .6 FTE Math and ELA Intervention Specialist
  - Substitute teachers
  - Stipends: Department Heads, Mentor Teachers, Masters Degree, K-8 Block Class Coordinator, Resource Center Coordinator, County Academic Tournament Coordinator
  - Block Class Instructors (Budget based on historical trend)

• Classified Staffing:
  - 1 7.5hr per day Business Director/Supervisor @ 210 work days (exempt position)
  - 9 FTE 7.5hr per day Support Staff @ 210 work days
  - Block Class Instructors (Budget based on historical trend)

**Payroll Costs:**

<table>
<thead>
<tr>
<th>Benefits</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>STRS</td>
<td>14.43%</td>
</tr>
<tr>
<td>Medicare</td>
<td>1.45%</td>
</tr>
<tr>
<td>Unemployment</td>
<td>0.05%</td>
</tr>
<tr>
<td>PERS</td>
<td>15.53%</td>
</tr>
<tr>
<td>Social Security</td>
<td>6.20%</td>
</tr>
<tr>
<td>Workers Comp</td>
<td>1.02%</td>
</tr>
</tbody>
</table>

**Health Benefits:**

FCS offers a High Deductible PPO Health Plan with a Health Saving Account to all eligible employees.

- FCS implemented a ‘tiered’ benefit cap structure, providing a cap based on family demographics:

<table>
<thead>
<tr>
<th>PLAN</th>
<th>PER EMPLOYEE CAP</th>
<th>EMPLOYEE COST/MO</th>
<th>PLAN COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$4,562.28</td>
<td>$34.2</td>
<td>$4,972.92</td>
</tr>
</tbody>
</table>

DCarter/FCS
<table>
<thead>
<tr>
<th>Employee with child(ren)</th>
<th>$8,212.08</th>
<th>$61.59</th>
<th>$8,951.16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee plus spouse</td>
<td>$7,637.04</td>
<td>$275.28</td>
<td>$10,910.40</td>
</tr>
<tr>
<td>Employee plus family</td>
<td>$10,543.20</td>
<td>$406.07</td>
<td>$15,416.04</td>
</tr>
</tbody>
</table>

- Dental and Vision Care are offered as voluntary plan options

**Oversite and Business Services:**
- Cost of 1% County Oversite = $63,618
- Cost of 4% Business Services = $267,168

**Special Education:**
- Special Education continues to be a shared expense between the members of the Nevada County Charter Services Authority (NCCSA) offering a very efficient model for the delivery of special education services to our students.
- The FCS special education annual encroachment projected in our 2nd Interim Budget for the 2017-2018 school year is $510,526
- FCS will receive $250,230 in SELPA funding for 2017-2018 and an estimated $38,679 in Mental Health dollars
- Total projected special education costs = $799,435; a 20.2% increase over 2016-2017
- Health & Safety Aides: Cost to school = $63,500 (Not always tied to a student IEP)

**Cash Flow**

We will continue to monitor and provide the council with monthly reports of our cash flow.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ENROLLMENT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ADA</td>
<td>739.00</td>
<td>745.00</td>
<td>745.00</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LCFF</td>
<td>$4,693,522</td>
<td>$5,103,968</td>
<td>$5,285,058</td>
</tr>
<tr>
<td>Prop 30 EPA</td>
<td>989,032</td>
<td>954,634</td>
<td>954,634</td>
</tr>
<tr>
<td>In-line Property Taxes</td>
<td>678,941</td>
<td>678,941</td>
<td>678,941</td>
</tr>
<tr>
<td>Total LCFF</td>
<td>$6,351,495</td>
<td>$6,737,443</td>
<td>$6,918,533</td>
</tr>
<tr>
<td>Federal Revenue - Other</td>
<td>$74,352</td>
<td>$74,352</td>
<td>$74,352</td>
</tr>
<tr>
<td>SELPA - Federal (5310)</td>
<td>175,878</td>
<td>175,878</td>
<td>175,878</td>
</tr>
<tr>
<td>SELPA - State (5300)</td>
<td>38,679</td>
<td>38,679</td>
<td>38,679</td>
</tr>
<tr>
<td>Mandate Block Grant</td>
<td>15,944,419</td>
<td>16,345,269</td>
<td>16,345,269</td>
</tr>
<tr>
<td>One-Time Discretionary Grant</td>
<td>$200</td>
<td>$295</td>
<td>$218,005</td>
</tr>
<tr>
<td>State Lottery</td>
<td>$189</td>
<td>$142,423</td>
<td>$143,366</td>
</tr>
<tr>
<td>State Other</td>
<td>$160,511</td>
<td>$160,511</td>
<td>$160,511</td>
</tr>
<tr>
<td>Local - Donations</td>
<td>27,400</td>
<td>27,400</td>
<td>27,400</td>
</tr>
<tr>
<td>Local - Interest</td>
<td>27,500</td>
<td>26,000</td>
<td>26,000</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$7,131,628</td>
<td>$7,626,201</td>
<td>$7,108,352</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FTE</td>
<td>39.3</td>
<td>40.0</td>
<td>40.0</td>
</tr>
<tr>
<td>Certificated Salaries</td>
<td>$3,114,565</td>
<td>$3,102,409</td>
<td>$3,272,240</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>10.0</td>
<td>10.0</td>
<td>10.0</td>
</tr>
<tr>
<td>Benefits</td>
<td>$1,106,362</td>
<td>$1,336,636</td>
<td>$1,329,245</td>
</tr>
<tr>
<td><strong>Total Personnel Costs</strong></td>
<td>$5,875,097</td>
<td>$5,469,246</td>
<td>$5,646,292</td>
</tr>
<tr>
<td>Program Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Books and Supplies</td>
<td>$257,241</td>
<td>$491,450</td>
<td>$266,995</td>
</tr>
<tr>
<td>Services</td>
<td>1,366,371</td>
<td>1,177,470</td>
<td>1,109,245</td>
</tr>
<tr>
<td>Facility Lease</td>
<td>343,465</td>
<td>348,465</td>
<td>353,465</td>
</tr>
<tr>
<td>NCSGc Oversight</td>
<td>4%</td>
<td>4%</td>
<td>4%</td>
</tr>
<tr>
<td>NCSG Business Services</td>
<td>63,818</td>
<td>67,374</td>
<td>60,185</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>267,168</td>
<td>270,400</td>
<td>277,044</td>
</tr>
<tr>
<td>Debt Services</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Program Costs</strong></td>
<td>$2,297,663</td>
<td>$2,346,160</td>
<td>$2,156,632</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$2,327,460</td>
<td>$2,665,398</td>
<td>$2,619,934</td>
</tr>
<tr>
<td>Other Transfers In/Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Increase/Decrease</strong></td>
<td>$(241,433)</td>
<td>$20,814</td>
<td>$(28,082)</td>
</tr>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$2,540,232</td>
<td>$2,296,690</td>
<td>$2,219,414</td>
</tr>
<tr>
<td><strong>Ending Balance</strong></td>
<td>$2,298,680</td>
<td>$2,319,414</td>
<td>$2,250,422</td>
</tr>
</tbody>
</table>

**Nonfinancial Comments:**

Year 1 - Revenue based on SSC LCFF calculator and include one-time grant funds of $104,216; ADA at 750

Year 2 - Revenue based on SSC LCFF calculator; No one-time grant funds; ADA growth to 750

Year 3 - Revenue based on SSC LCFF calculator; No one-time grant funds; ADA growth to 750

Year 4 - Revenue based on SSC LCFF calculator; ADA consistent at 750

Year 5 - Revenue based on SSC LCFF calculator; ADA consistent at 750
Situational Overview

When Governor Jerry Brown released his initial Budget proposal for 2017-18 in January 2017, the Legislative Analyst’s Office (LAO) commented that the Administration’s revenue estimate for the budget year was too low, offering that revenues could be $4 billion higher. The Governor’s May Revision moved toward the LAO forecast, adding almost $1.9 billion to the January estimate for 2017-18. On May 15, 2017, the LAO released its analysis of the May Revision and is now in agreement with the Administration’s current forecast, with only $81 million separating the two (the LAO is now the lower of the two).

Highlights of SMA’s 2017-18 Adopted Budget not only reflect these funding increases but also how a significant increase in our student population over that projected in the 2nd Interim Budget very positively affects our economic situation:

- Projected Average Daily Attendance (ADA) of 148.47, a 9.28% increase over 2016-17 year end.
- $63,693 increase projected in Local Revenue primarily due to higher ADA from 2016-17.

Additional students inevitably result in expenditure increases for classroom materials and additional costs in student programs. Thus, SMA expects a significant increase in revenues over expenditures enabling the school to easily meet its reserves as well as increase its Undesignated Fund Balance to well over $200,000.

Enrollment and ADA Analysis

For this 2017-18 2nd Interim Budget, a conservative projected enrollment of 152 and projected ADA of 148.22 was used in the LCFF calculator. At the writing of this narrative, actual SMA enrollment is 148 and the resulting ADA is slightly lower than the projection used in this budget.

The following table summarizes, for comparison, the 2017-18 Adopted, 2017-18 2nd Interim:

<table>
<thead>
<tr>
<th></th>
<th>17/18 Adopted</th>
<th>17/18 Interim</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrollment</td>
<td>146</td>
<td>152</td>
</tr>
<tr>
<td>ADA</td>
<td>141.63</td>
<td>148.22</td>
</tr>
<tr>
<td>ADA %</td>
<td>95%</td>
<td>97.5%</td>
</tr>
</tbody>
</table>
Revenue Projection

Since the 2013-14 school year, California’s Local Control Funding Formula (LCFF) has been used to determine a school’s projected principal apportionment for the year. It is the largest source of public school funding. When used for school interim budgeting, the LCFF is based on a school’s projection of Average Daily Attendance (ADA) at the next formal reporting period.

This adopted budget is based on SMA’s projection of the second Principal Apportionment for the P2 reporting period which ends on April 1, 2017.

In addition to higher General Purpose funding in the LCFF, SMA will receive a one-time $20,267 Discretionary Grant per 2016-17 P2.

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Adopted 2017-18</th>
<th>2nd Interim 2017-18</th>
<th>Difference Increase or (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Purpose 8010-8099</td>
<td>$1,127,526</td>
<td>$1,198,551</td>
<td>$71,025</td>
</tr>
<tr>
<td>Federal Revenue 8100-8299</td>
<td>$62,456</td>
<td>$63,917</td>
<td>$1,461</td>
</tr>
<tr>
<td>State Revenue 8300-8599</td>
<td>$120,800</td>
<td>$113,433</td>
<td>$(7,367)</td>
</tr>
<tr>
<td>Local Revenue 8600-8799</td>
<td>$57,618</td>
<td>$57,618</td>
<td>$(0)</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>$1,368,400</strong></td>
<td><strong>$1,433,519</strong></td>
<td><strong>$65,119</strong></td>
</tr>
</tbody>
</table>

Cost Analysis

The following table provides a summary of SMA’s 2017-18 1st Interim Budget expenditure projections and compares them with those projected in the Adopted Budget for 2017-18:

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>Adopted 2017-18</th>
<th>2nd Interim 2017-18</th>
<th>Difference Increase or (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries 1000-1999</td>
<td>$477,665</td>
<td>$509,273</td>
<td>$31,608</td>
</tr>
<tr>
<td>Classified Salaries 2000-2999</td>
<td>$252,904</td>
<td>$253,930</td>
<td>$1,026</td>
</tr>
<tr>
<td>Employee Benefits 3000-3999</td>
<td>$203,579</td>
<td>$220,665</td>
<td>$17,086</td>
</tr>
<tr>
<td>Books &amp; Supplies 4000-4999</td>
<td>$84,859</td>
<td>$99,772</td>
<td>$14,913</td>
</tr>
<tr>
<td>Services 5000-5999</td>
<td>$267,713</td>
<td>$293,435</td>
<td>$25,722</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$1,286,720</strong></td>
<td><strong>$1,383,131</strong></td>
<td><strong>$96,411</strong></td>
</tr>
<tr>
<td><strong>REVENUE LESS EXPENDITURES</strong></td>
<td><strong>$81,680</strong></td>
<td><strong>$50,388</strong></td>
<td><strong>$(31,292)</strong></td>
</tr>
</tbody>
</table>
Expenditure differences in this 2017-18 Adopted Budget versus the 2nd Interim Budget are due to:

- Salary increase due to minimum wage increase and benefits increases
- Salary also increased due to hiring two teachers and a part time aide.
- Internet service fee
- Addition classroom
- New English Language curriculum

Cash and Reserves

SMA’s net increase in fund balances easily covers all the required reserves and adds significantly to its undesignated balance of funds. SMA’s cash position, month by month, is quite sufficient to cover all 2017-18 expenses as they come due. While next year’s enrollment uncertainty is always a factor, conservative fiscal management and a close eye on spending will ensure that SMA’s Cash and Reserves position will continue to be not only stable but very positive.

The following table compares the 2017-18 Adopted Budget Cash and Reserves projection with that projected in the 2017-18 1st Interim Budget.

<table>
<thead>
<tr>
<th>FUND BALANCE</th>
<th>Adopted 2017-18</th>
<th>2nd Interim 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Increase/Decrease</td>
<td>$ 81,680</td>
<td>$ 50,388</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>$ 264,317</td>
<td>$ 291,114</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$ 345,997</td>
<td>$ 341,519</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Components of Ending Fund Balance</th>
<th>Adopted 2017-18</th>
<th>2nd Interim 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revolving Fund</td>
<td>$ 1,000</td>
<td>$ 1,000</td>
</tr>
<tr>
<td>Clearing Account</td>
<td>$ 100</td>
<td>$ 100</td>
</tr>
<tr>
<td>Required Reserve (5% of expenditures)</td>
<td>$ 64,336</td>
<td>$ 69,156</td>
</tr>
<tr>
<td>Spec Ed Reserve (2% of expenditures)</td>
<td>$ 25,734</td>
<td>$ 27,663</td>
</tr>
<tr>
<td>Other – Prop 39</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Undesignated</td>
<td>$ 254,827</td>
<td>$ 243,583</td>
</tr>
</tbody>
</table>

SMA is required to reserve 5% of expenditures for Economic Uncertainty. SMA is also required to place 2% of expenditures in a Special Education reserve. Reserves in this budget are higher than projected in the Adopted budget due to this year’s higher projected expenditures.
Conclusion
SMA’s financial condition continues to improve. SMA’s teaching staff is solid and our educational program is well regarded. Nearly all classes are wait-listed. Word of mouth contributes to most new enrollments. The school will continue to offer an excellent educational alternative to parents in the South Nevada County area for years to come.
### Exhibit A

**Student Data - Historical and Projected**

**Sierra Montessori Academy**

2017-18 2nd Interim

Budget

<table>
<thead>
<tr>
<th>SITE BASED Enrollment By Grade</th>
<th>14/15 Annual</th>
<th>15/16 P1 Actual</th>
<th>15/16 P2 Actual</th>
<th>16/17 Actual</th>
<th>17/18 Actual P1</th>
<th>18/19 Projection</th>
<th>19/20 Projection</th>
</tr>
</thead>
<tbody>
<tr>
<td>T/K</td>
<td>15</td>
<td>11</td>
<td>13</td>
<td>11</td>
<td>18</td>
<td>18</td>
<td>17</td>
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<tr>
<td>1</td>
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<td>11</td>
<td>12</td>
<td>14</td>
<td>16</td>
<td>17</td>
<td>16</td>
</tr>
<tr>
<td>2</td>
<td>13</td>
<td>11</td>
<td>11</td>
<td>16</td>
<td>15</td>
<td>16</td>
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<td>3</td>
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<td>11</td>
<td>13</td>
<td>13</td>
<td>16</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>4</td>
<td>17</td>
<td>21</td>
<td>21</td>
<td>14</td>
<td>17</td>
<td>18</td>
<td>16</td>
</tr>
<tr>
<td>5</td>
<td>13</td>
<td>16</td>
<td>16</td>
<td>22</td>
<td>17</td>
<td>15</td>
<td>18</td>
</tr>
<tr>
<td>6</td>
<td>17</td>
<td>13</td>
<td>15</td>
<td>16</td>
<td>19</td>
<td>16</td>
<td>15</td>
</tr>
<tr>
<td>7</td>
<td>11</td>
<td>19</td>
<td>20</td>
<td>20</td>
<td>14</td>
<td>18</td>
<td>16</td>
</tr>
<tr>
<td>8</td>
<td>10</td>
<td>16</td>
<td>18</td>
<td>20</td>
<td>20</td>
<td>14</td>
<td>18</td>
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<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Enrollment</strong></td>
<td><strong>132</strong></td>
<td><strong>129</strong></td>
<td><strong>139</strong></td>
<td><strong>146</strong></td>
<td><strong>152</strong></td>
<td><strong>148</strong></td>
<td><strong>148</strong></td>
</tr>
</tbody>
</table>

**Average Daily Attendance**

| Actual/Projected Percentage   | 95.74        | 96.04          | 95.30          | 96.05        | 97.5           | 95.00           | 95.00           |
| Actual/Projected ADA          | 101.00       | 120.40         | 124.90         | 137.87       | 148.22         | 140.60          | 140.60          |

**Economically Disadvantaged Students**

| Number of Students | 47 | 48 | 58 | 71 | 82 | 74 | 74 |

---

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## Sierra Montessori Academy
### Multi Year Projections
#### Second Interim 2017-2018

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ENROLLMENT</strong></td>
<td>152</td>
<td>148</td>
<td>148</td>
</tr>
<tr>
<td>ADA</td>
<td>148.22</td>
<td>140.80</td>
<td>140.00</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LCFF</td>
<td>$990,831</td>
<td>$1,025,779</td>
<td>$1,054,518</td>
</tr>
<tr>
<td>Prop 30 EPA</td>
<td>180,147</td>
<td>163,338</td>
<td>163,338</td>
</tr>
<tr>
<td>In-Lieu Property Taxes</td>
<td>27,573</td>
<td>27,573</td>
<td>27,573</td>
</tr>
<tr>
<td><strong>Total LCFF</strong></td>
<td>$1,198,551</td>
<td>$1,216,690</td>
<td>$1,245,429</td>
</tr>
<tr>
<td>Federal Revenue - Other</td>
<td>$48,833</td>
<td>$48,833</td>
<td>$48,833</td>
</tr>
<tr>
<td>SELPA - Federal (3110)</td>
<td>15,084</td>
<td>15,084</td>
<td>15,084</td>
</tr>
<tr>
<td>SELPA - State (6500)</td>
<td>35,659</td>
<td>35,659</td>
<td>35,659</td>
</tr>
<tr>
<td>Mental Health (6512)</td>
<td>7,522</td>
<td>7,522</td>
<td>7,522</td>
</tr>
<tr>
<td>Mandate Block Grant</td>
<td>15.90</td>
<td>2,192</td>
<td>$18.30</td>
</tr>
<tr>
<td>One-Time Discretionary Grant</td>
<td>147 $20,267</td>
<td>295 $41,477</td>
<td>0</td>
</tr>
<tr>
<td>State Lottery</td>
<td>194 $26,747</td>
<td>194 $27,276</td>
<td>194 $27,276</td>
</tr>
<tr>
<td>State Other STS</td>
<td>20,046</td>
<td>20,046</td>
<td>20,046</td>
</tr>
<tr>
<td>Local - Donations</td>
<td>57,618</td>
<td>57,118</td>
<td>57,118</td>
</tr>
<tr>
<td>Local - Interest</td>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$1,433,519</td>
<td>$1,473,122</td>
<td>$1,466,269</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**      |           |           |           |
| Personal Costs        |           |           |           |
| Certified Salaries    | 10.0       $509,273  | 12.0       $574,551  | 12.0       $575,465  |
| Certificated Increase/Decrease | 0 6% $48,833 | 0 6% $48,833 | 0 6% $48,833 |
| Certificated Total    | $509,273   | $623,388   | $609,993   |
| Classified Salaries   | 7.0 $253,930 | 5.0 $202,734 | 6.0 $206,789 |
| Classified Increase/Decrease | 0 2% $4,055 | 0 2% $4,055 | 0 2% $4,136 |
| Classified Total       | $253,930   | $206,789   | $210,924   |
| Benefits               | $220,665   | $218,687   | $221,378   |
| **Total Personnel Costs** | $983,868   | $1,048,864 | $1,042,290 |

| **Program Costs**     |           |           |           |
| Books and Supplies    | $99,772   | 1% $100,770 | 1% $101,777 |
| Services              | 154,515   | 1% $156,060 | 1% $157,621 |
| Facility Lease        | 79,841    | 79,841     | 79,841     |
| NCSoS Oversight       | 1% $11,982 | 1% $12,167 | 1% $12,454 |
| NCSoS Business Services | 53,153  | 4% $54,749 | 4% $54,234 |
| Capital Outlay        |           |           |           |
| **Total Program Costs** | $399,263   | $403,586   | $405,927   |
| **Total Expenses**    | $1,383,131| $1,452,430| $1,448,222|
| Other Transfers In/Out | -          | -          | -          |
| **Net Increase/Decrease** | $50,388    | $20,672    | $12,037    |
| **Beginning Balance** | $231,114   | $341,502   | $362,174   |
| **Ending Balance**    | $341,502   | $362,174   | $374,211   |

| 1% $101,777 |
| 1% $157,621 |
| 1% $12,454 |
| 4% $54,234 |

| Revolving/Clearing | $1,100 | $1,100 | $1,100 |
| Required Reserve   | 5% $68,157 | 5% $72,922 | 5% $72,922 |
| Special Ed         | 2% $27,862 | 2% $29,049 | 2% $29,049 |
| Reserve for Economic Uncertainty | - | - | - |
| College Readiness Grant | - | - | - |
| PY Prop 39 | - | - | - |
| Building Project Reserve | - | - | - |
| Additional Reserves | - | - | - |
| STRS/PERS Reserves | - | - | - |
| TUPE Grant | - | - | - |
| Ed Effectiveness Grant | - | - | - |
| Unappropriated Fund Balance | $243,583 | $259,403 | $271,735 |

**Narrative/Comments:**

Year 1 - Added two teachers and 1 half time aide

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Summary

The 2017/2018 Second Interim Budget reflects information available through the LCFF calculator as of January 2018 and ADA for fall 2017 — our budgeted ADA is based conservatively at 165. Our enrollment is currently 171. This 95% of maximum enrollment of 180 students.

Revenue - $1,331,356

LCFF revenue is based on the latest edition (Version 18.2) of the calculator provided by FCMAT.

- The proposed budget shows a newly required PERS on behalf adjustment to revenue and expense in the out years.

- Special Ed services are under the JPA. Our SELPA revenue is planned as a sub-agreement with the JPA.

<table>
<thead>
<tr>
<th>Per Student Funding Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>17/18 Proposed Second Interim Budget Summary</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCFF</td>
<td>$883,136</td>
</tr>
<tr>
<td>EPA</td>
<td>177,453</td>
</tr>
<tr>
<td>In Lieu of Property Tax</td>
<td>136,139</td>
</tr>
<tr>
<td>Mandate Block/One Time Grant</td>
<td>25,528</td>
</tr>
<tr>
<td>Local</td>
<td>10,000</td>
</tr>
<tr>
<td>Local-Interest</td>
<td>3,000</td>
</tr>
<tr>
<td>Lottery</td>
<td>30,402</td>
</tr>
<tr>
<td>State Other</td>
<td>19,903</td>
</tr>
<tr>
<td>Special Ed</td>
<td>(47,646)</td>
</tr>
<tr>
<td><strong>Total Net without Special Ed</strong></td>
<td><strong>$1,283,710</strong></td>
</tr>
</tbody>
</table>

Revenue Per Student $7507.08 (Based on 171 ADA)
Expenditures – $1,493,719

- Budget expenditures were increased $95,007 to accommodate our rise in student population, expansion of learning facilities, and additional administrative costs.

- Rental increase in Truckee

- Staffing changes: addition of a part-time Employee Specialist.

- Payroll Costs:
  
  | STRS       | PERS  
  |------------|-------
  | 14.43%     | 15.53%
  | Medicare   | Soc. Sec
  | 1.45%      | 6.2%
  | Unemployment| Workers Comp
  | .05%       | 1.57%  

Special Information

On February 7, 2018, the CDE ruled in our favor for our SB-740 Funding Redetermination. This determination increased our funding from 70% to 85%. This 15% increases our budget by $211,187 and is reflected in our Second Interim Budget. The remaining reduced revenue will result in Twin Ridges Home Study to spend $162,363 of their current reserves. Twin Ridges Home Study plans to apply for 100% funding in February 2019.
## TWINS RIDGES HOME STUDY
### Multi Year Projections - 85%
#### Second Interim Budget 2017-2018

<table>
<thead>
<tr>
<th></th>
<th>Current Yr</th>
<th>Year 2</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ENROLLMENT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ADA</td>
<td>167.00</td>
<td>167.00</td>
<td>167.00</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LCFF</td>
<td>$827,796</td>
<td>$855,321</td>
<td>$1,098,299</td>
</tr>
<tr>
<td>Prop 30 EPA</td>
<td>208,768</td>
<td>195,209</td>
<td>195,209</td>
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<tr>
<td>In-Lieu Property Taxes</td>
<td>360,164</td>
<td>150,055</td>
<td>150,055</td>
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<tr>
<td><strong>Total LCF</strong></td>
<td>$1,156,728</td>
<td>$1,200,585</td>
<td>$1,443,563</td>
</tr>
<tr>
<td>Federal Revenue - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SELPA - Federal (3210)</td>
<td>11,517</td>
<td>11,617</td>
<td>11,617</td>
</tr>
<tr>
<td>SELPA - State (6500)</td>
<td>27,479</td>
<td>26,353</td>
<td>26,353</td>
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<tr>
<td>Mental Health (6512)</td>
<td>8,550</td>
<td>8,550</td>
<td>8,550</td>
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<tr>
<td>Mandate Block Grant</td>
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<td>2,492</td>
<td>2,655</td>
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<tr>
<td>One-Time Discretionary Grant</td>
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<td>23,036</td>
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<tr>
<td>State Lottery</td>
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<td>32,398</td>
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<tr>
<td>State Other</td>
<td>18,052</td>
<td>18,052</td>
<td>18,052</td>
</tr>
<tr>
<td>Local - Donations</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
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<tr>
<td>Local - Interest</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$1,321,356</td>
<td>$1,315,210</td>
<td>$1,508,188</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
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</tr>
<tr>
<td>Personnel Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificated Salaries</td>
<td>9.0 $465,439</td>
<td>9.0 $465,439</td>
<td>9.0 $479,402</td>
</tr>
<tr>
<td>Certificated Increase/Decrease</td>
<td>0</td>
<td>3%</td>
<td>13,963</td>
</tr>
<tr>
<td>Certificated Total</td>
<td>$465,439</td>
<td>$479,402</td>
<td>$493,784</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>3.0 $209,740</td>
<td>3.0 $209,740</td>
<td>3.0 $216,032</td>
</tr>
<tr>
<td>Classified Increase/Decrease</td>
<td>3%</td>
<td>6,292</td>
<td>3%</td>
</tr>
<tr>
<td>Classified Total</td>
<td>$209,740</td>
<td>$216,032</td>
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<tr>
<td>Benefits</td>
<td>$206,889</td>
<td>$268,393</td>
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<tr>
<td><strong>Total Personnel Costs</strong></td>
<td>$881,759</td>
<td>$963,827</td>
<td>$1,004,039</td>
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<tr>
<td><strong>Program Costs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Books and Supplies</td>
<td>$152,500</td>
<td>1% $154,025</td>
<td>1% $155,565</td>
</tr>
<tr>
<td>Services</td>
<td>306,841</td>
<td>1% $309,445</td>
<td>1% $312,590</td>
</tr>
<tr>
<td>Facility Lease</td>
<td>92,420</td>
<td>92,420</td>
<td>92,420</td>
</tr>
<tr>
<td>NCSO.OS Oversight</td>
<td>1% $13,967</td>
<td>1% $12,006</td>
<td>1% $14,436</td>
</tr>
<tr>
<td>NCSO.OS Business Services</td>
<td>4% $48,691</td>
<td>4% $49,426</td>
<td>4% $59,145</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Program Costs</strong></td>
<td>$611,959</td>
<td>$617,321</td>
<td>$634,105</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$1,493,729</td>
<td>$1,581,148</td>
<td>$1,638,314</td>
</tr>
<tr>
<td>Other Transfers In/Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Increase/Decrease</strong></td>
<td>($102,274)</td>
<td>($265,928)</td>
<td>($79,925)</td>
</tr>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$463,096</td>
<td>$300,712</td>
<td>$34,774</td>
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<tr>
<td><strong>Ending Balance</strong></td>
<td>$300,712</td>
<td>$34,774</td>
<td>($45,152)</td>
</tr>
</tbody>
</table>

**Narrative/Comments:**
- **Year 1:** 2% COLA.
- **Year 2:** 3% increase in salaries represents step increases only.
- **Year 3:** 3% increase in salaries represents step increases only.

41
2017-18
BUDGET NARRATIVE AND ASSUMPTIONS
AT 2nd Interim for Fund 77 and Fund 35
Yuba River Charter School
Prepared January 31, 2018

FUND 77

This narrative outlines changes to the budget since the 1st interim budget was approved. All references to increase or decrease reflect changes since the 1st interim budget.

The difference between revenue and expenditures is known as the “Net Increase/Decrease”. This reflects if the budget is balanced, has unallocated funds “net increase” or if the budget has a deficit “Net Decrease”. This second interim budget has a net increase of $99,624 which is an increase of $69,289.79. Total revenues increased by $76,653.31 and expenditures increased by $4,363.52. This increase in revenues was due to contribution by the Ed Foundation of approximately $61,000. We were short of cash in October and November and had to receive additional funds from the Ed Foundation account to make payroll. This means that the net increase of $99,624 includes the $61,000 from the Ed Foundation account. Without this deposit the net increase would be $38,624 and at 1st interim the net increase was $30,334.00. The Ending Fund Balance is projected at $409,369. This figure will carry over to the 2018-19 Adopted Budget as the Beginning Fund Balance.

REVENUE Total $2,922,781 an increase of $73,653.31

The increase in revenues is due to a $61,000.00 contribution from the Ed Foundation and additional funding of $9,231 through LCFF funding from the State.

- Small increase in LCFF model ADA Funding of $9,231.
- In-Lieu Property Taxes reduced from $830,333 to $801,515, which increased the LCFF funding model by the same amount.
- Increase in Mental Health funding of $510.00
- Increase in donations of $61,000 (Ed Foundation account)
- No increase as revenues for the Little Creek Nursery are budgeted at $80,286.32 which is expected to balance
- No increase as revenues for Kidspace are budgeted at $39,148.13 which is being watched closely and is expected to end the year with a deficit based on current projections
- No increase in Lottery, Mandated Block Grant, One-time Discretionary Funds,
- Increase in interest of $1,000
- EPA remained at $357,112.00
- Added a new resource of 9700 for Ed Tech which was a Microsoft Reimbursement Grant for software. YRCS received $1,912.20 for reimbursement of software.
Enrollment is remaining stable with students coming and going. Current enrollment stands at 313 students. Typically the school loses students the last half of the school year. Based on this data the 2nd interim reflects a projected annual enrollment of 310 students. Of these 310 students, 38 are home study and 272 are classroom based. A factor of 94% has been used for projecting ADA (actual seat time) based on ADA percentages to date and the start of the flu season.

<table>
<thead>
<tr>
<th>17/18 Adopted Projections Enrollment / ADA 94%</th>
<th>17/18 1st Interim Projections Enrollment / ADA 94%</th>
<th>17/18 2nd Interim Projections Enrollment / ADA 94%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Home-Based (100%)</strong></td>
<td><strong>Home-Based (100%)</strong></td>
<td><strong>Home-Based (100%)</strong></td>
</tr>
<tr>
<td>Honey Dew = 8 / 8</td>
<td>Honey Dew = 8 / 8</td>
<td>Honey Dew = 8 / 8</td>
</tr>
<tr>
<td>Sweet Pea = 12 / 12</td>
<td>Sweet Pea = 12 / 12</td>
<td>Sweet Pea = 12 / 12</td>
</tr>
<tr>
<td>Farm HS = 18 / 18</td>
<td>Farm HS = 18 / 18</td>
<td>Farm HS = 18 / 18</td>
</tr>
<tr>
<td><strong>Site-Based Program (YTD %)</strong></td>
<td><strong>Site-Based Program (YTD %)</strong></td>
<td><strong>Site-Based Program (YTD %)</strong></td>
</tr>
<tr>
<td>K = 42 / 39.48</td>
<td>K = 42 / 39.48</td>
<td>K = 42 / 39.48</td>
</tr>
<tr>
<td>1 = 30 / 28.2</td>
<td>1 = 31 / 27.26</td>
<td>1 = 31 / 27.26</td>
</tr>
<tr>
<td>2 = 31 / 29.14</td>
<td>2 = 32 / 30.08</td>
<td>2 = 32 / 30.08</td>
</tr>
<tr>
<td>3 = 29 / 27.26</td>
<td>3 = 29 / 27.26</td>
<td>3 = 29 / 27.26</td>
</tr>
<tr>
<td>4 = 29 / 27.26</td>
<td>4 = 29 / 27.26</td>
<td>4 = 29 / 27.26</td>
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<tr>
<td>5 = 29 / 27.26</td>
<td>5 = 29 / 27.26</td>
<td>5 = 29 / 27.26</td>
</tr>
<tr>
<td>6 = 28 / 26.32</td>
<td>6 = 29 / 27.26</td>
<td>6 = 29 / 27.26</td>
</tr>
<tr>
<td>7 = 21 / 19.74</td>
<td>7 = 22 / 23.5</td>
<td>7 = 22 / 23.5</td>
</tr>
<tr>
<td>8 = 29 / 27.26</td>
<td>8 = 29 / 27.26</td>
<td>8 = 29 / 27.26</td>
</tr>
<tr>
<td><strong>Total = 306 / 289.92</strong></td>
<td><strong>Total = 310 / 293.6</strong></td>
<td><strong>Total = 310 / 293.6</strong></td>
</tr>
</tbody>
</table>

**EXPENDITURES** Total $2,823,157 an increase of $4,363.52

There have been changes in staffing throughout the school year without a significant change in expenditures. This is often the case when substitutes are used until a new hire is made. Substitutes work at a much lower salary often without contributions into PERS/STRS or health benefits. The current staffing:

- **Certificated Staffing:**
  - 8 FT Classroom Teachers @ 185 work days (1 position currently posted)
  - 2 FT Kindergarten Teachers @ 185 work days
  - 2 FT Farm and Home Study Teachers @ 185 days
  - 1 FT Director @ 200 days
  - Substitute teachers
  - 1 PT Math Teacher @ 1 hour per day
  - 2 PT RTI Specialists @ 3.1 hours per day

- **Classified Staffing:**
  - 1 PT Curriculum Specialist @ 200 days
  - 3 PT @ .5 FTE Teacher Assistants (gr. 1-3) @ 185 work days
  - 2 Kindergarten Assistants @ .625 FTE for 5 hours per day @ 175 work days
  - 1 PT .64 FTE Home Study Assistant
  - 2 PT Classroom Aides for Special Ed Students
  - 1 PT Librarian @ .75 FTE @ 190 work days
  - PT Specialists $59,650.60 (handwork, Spanish, music, movement, family life)
  - 1 - 3 hr per day Maintenance/Landscape Worker @ 211 work days
  - 1 - PT @ .75 FTE for 6 hr per day Custodian @ 195 work days plus extra hours
1 - PT @ .75 FTE for 6 hr per day Attendance Clerk @ 195 work days  
1 - FT @ 1 FTE for 8 hr per day Office Manager increase from 200 days to 205 days + 10 holidays=1FTE  
1 - PT @ .73 FTE for 4.39-6.39 hr per day Receptionist @ 200 work days  
1 - FT Business Manager @ 215 work days an increase of 5 days from 1st interim revised to 205 works days plus 10 vacation days for a total of 215 days=1FTE.  
1 - PT Technical Support  
1 - PT Summer Office Hours @ 20 hours  
1 - PT Administrative Assistant @ 380 hours  
1 - PT @ .50 FTE Development Director @ 200 days  
1 - PT @ .50 FTE Enrollment Coordinator @ 200 days  
1 - PT Community Engagement Coordinator @ $3,000  
Substitutes for office staff, custodian and special education/Kindergarten assistants  
1 - PT @ .84 FTE Preschool Teacher 8 hours per day @ 155 work days  
1 - PT @ .63 FTE Preschool Assistant Teacher 5.9 hours per day @ 155 work days  
1 - PT @ .60 FTE for Afterschool Care Teacher 5.5 hours per day @ 188 work days  
1 - PT @ .22 FTE for Afterschool Teacher Assistant 2.75 hours per day @ 175 days

- Payroll Costs as follows:  
  STRS 14.43%  
  Medicare 1.45%  
  Unemployment .05%  
  PERS 15.531%  
  Social Security 6.2%  
  Worker’s Comp 2.37%

*No increase/decrease in Worker’s Comp rate until the Fall 2018.

- Multi-year projections include the following increase in PERS and STRS. New projections were just released showing a slight decrease in outlying years. These decreases will be reflected in the Adopted Budget for 2018-19.

<table>
<thead>
<tr>
<th></th>
<th>Current Year</th>
<th>Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>STRS Employer Contr</td>
<td>14.43%</td>
<td>16.28%</td>
</tr>
<tr>
<td>PERS Employer Contr</td>
<td>15.531%</td>
<td>18.1%</td>
</tr>
</tbody>
</table>

- Anthem Blue Cross Large Group Coverage no changes. There is a projected increase in premiums of 22% for the next fiscal year/open enrollment period. Any changes will be projected in the Adopted Budget. The finance group will be looking at possible changes to the structure of premiums paid by YRCS for employees, their spouses and children.
- Continued $2,500 employer contribution into Health Savings Accounts ($1,000 in August and $1,500 in January). Total cost of health benefits $211,132.30. With projected 22% increases in premiums.
- No changes to worker’s comp rates, Social Security Alternative (Employer Match) for PERS employees remains at 6.2%.
- Substitutes budgeted at between 50-80% of cost if all employees used their allotted sick leave.
- Change to supply fees of $1,396.00 including $300 increase to language supply funds, $696 office equipment for new computer, $500 startup funds for grade 1
- This summary reflects changes to Services of -$1,691.95 added/reduced: $100 added office mileage, Decrease in Fund 77 contributions to special education of $15,522.23, increase Document Tracking Service $190, added $5,000 moving expenses, added $2,000 video for
campus campaign, Increased LEGAL fees $8,200 (total $19,800), increase resource, $230 misc expenditures

- Increase in Oversight fee $92.31 and Business Service fee $4,567.16
- Oversight to NCSOS at 1% = $24,151 an increase of $92.31 due to increased revenues
- Business Services to NCSOS at 4% = $102,675 an increase of $4,567.16
- Increase in reserves of $69,289.79 (due to Ed Foundation contribution to donations)
- Ending Fund Balance $409,369 an increase of $69,289.79
- Restricted funds (reserves) $284,916 an increase of $436
- Un-appropriated unrestricted funds $124,453 an increase of $68,853.00
  - $68,853-$61,000 Ed Foundation Donation=$7,853.00

CASH FLOW and CASH MANAGEMENT

No expected cash deferrals. The cash fund balance has dropped with the inter-fund transfer of $1,350,000.00 and loan forgiveness to the building project of $523,118.06. The beginning cash balance was $202,198 and the projected ending cash balance is $286,865. With the lack of a lease or mortgage payment during the 18/19 school year it is projected that the cash balance will increase by the end of 18/19 to $355,157 or more depending on additional expenditures for the new site.

MULTI YEAR PROJECTIONS

The new mortgage is shown for the 2018-19 school but payments won’t become due until the end of the school year (1 year from closing out the project). This lease payment is a holding spot for further improvements needed at the new school site including:

- additional moving expenses,
- work on the farm site including civil engineering for water drainage and design plans (amount depends on if the school receives the State Charter School Facilities Incentive Grant SB740),
- renovating Old Dairy place for the preschool,
- additional fencing and landscaping,
- playgrounds and equipment,
- purchase of electric vehicle for moving storage items,
- completion of kitchenette,
- plus cabinets in the classrooms, library, office and other areas.
- Minimum wage increases
- Full enrollment by 2019-20
- Added fund for deferred maintenance
- PERS/STRS increases
- Salary adjustments for projected personnel changes

The school needs a cash reserve of $500,000 in order to ensure meeting monthly expenditure requirements. The above are both one-time and on-going expenses.

RESERVES

The current recommendation from school fiscal services is that a school hold cash reserves equal to 25-100% of expenditures. For this budget, 25% would be $705,789.25 and this budget reflects the school will have $286,865. This should be increased to $500,000 by the end of the 2018-19 school year with a target of $705,789.25 over the following years.
FUND FOR BUILDING PROJECT (Fund 35)

- Fund 35 has received all apportionments from the state.
- Fund 35 will receive $330,000 from the Stormwater Grant by the end of the 2017-18 school year.
- Fund 35 has received $47,499 in interest income
- Total funds available for project of $11,507,954

There will be continued increases to the building project budget. I will continue to keep the board informed as to change orders and increased expenditures.

Respectfully Submitted by Susan Egan, Business Manager
<table>
<thead>
<tr>
<th></th>
<th>Current Year</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Move to New Facility</th>
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<tbody>
<tr>
<td></td>
<td>2017-18</td>
<td>2018-19</td>
<td>2019-20</td>
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</tr>
<tr>
<td>ENROLLMENT</td>
<td></td>
<td></td>
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<tr>
<td>ADA</td>
<td>310</td>
<td>314</td>
<td>320</td>
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<td></td>
<td>293.69</td>
<td>297.92</td>
<td>303.56</td>
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<td></td>
<td>287.10</td>
<td>293.69</td>
<td>297.92</td>
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<tr>
<td>REVENUE</td>
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<tr>
<td>LCFF</td>
<td>$1,256,452</td>
<td>$1,437,437</td>
<td>$1,470,463</td>
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<td>Prop 3G EPA</td>
<td>357,112</td>
<td>349,853</td>
<td>353,419</td>
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<tr>
<td>In-Lieu Property Taxes</td>
<td>601,918</td>
<td>603,618</td>
<td>603,515</td>
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<td>Total LCFF</td>
<td>$2,215,470</td>
<td>$2,590,859</td>
<td>$2,625,497</td>
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<td>Federal Revenue - Other</td>
<td>$180.90</td>
<td>$180.90</td>
<td>$180.90</td>
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<td>SELPA - Federal (3310)</td>
<td>23,703</td>
<td>23,703</td>
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<td>SELPA - State (6589)</td>
<td>53,703</td>
<td>53,703</td>
<td>53,703</td>
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<tr>
<td>Mental Health (6512)</td>
<td>15,667</td>
<td>15,667</td>
<td>15,667</td>
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<tr>
<td>Mandate Block Grant</td>
<td>$15,90</td>
<td>$15,90</td>
<td>$15,90</td>
<td>$15,90</td>
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<tr>
<td>One-Time Discretionary Grant</td>
<td>57,076</td>
<td>59,874</td>
<td>59,796</td>
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<tr>
<td>State Lottery</td>
<td>55,701</td>
<td>59,874</td>
<td>59,796</td>
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<td>State Other</td>
<td>40,168</td>
<td>33,899</td>
<td>33,899</td>
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<tr>
<td>Local - Donations/Kidspace/Little Creek</td>
<td>148,000</td>
<td>90,000</td>
<td>80,000</td>
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<tr>
<td>Local - Interest</td>
<td>126,842</td>
<td>129,124</td>
<td>129,124</td>
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<tr>
<td>Total Revenue</td>
<td>$ 1,052,781</td>
<td>$ 1,092,645</td>
<td>$ 1,032,027</td>
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<tr>
<td>EXPENDITURES</td>
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</tr>
<tr>
<td>Personnel Costs</td>
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<tr>
<td>Certificated Salaries</td>
<td>13.5</td>
<td>754,727</td>
<td>754,727</td>
<td>790,274</td>
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<tr>
<td>Certificated Increase/Decrease</td>
<td>3%</td>
<td>0</td>
<td>3%</td>
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<td>Certificated Total</td>
<td>$ 754,727</td>
<td>$ 777,368</td>
<td>$ 813,982</td>
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<td>Classified Salaries</td>
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<tr>
<td>Classified Increase/Decrease</td>
<td>3%</td>
<td>544,896</td>
<td>549,056</td>
<td>557,185</td>
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<td>Classified Total</td>
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<td>$ 557,185</td>
<td>$ 575,900</td>
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<td>Benefits</td>
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<td>Total Personnel Costs</td>
<td>$ 1,806,663</td>
<td>$ 1,882,877</td>
<td>$ 1,998,503</td>
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<td></td>
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<tr>
<td>Program Costs</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Books and Supplies</td>
<td>1%</td>
<td>$ 111,433</td>
<td>1%</td>
<td>$ 112,547</td>
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<tr>
<td>Services (less facility lease)</td>
<td>1%</td>
<td>581,837</td>
<td>1%</td>
<td>524,000</td>
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<tr>
<td>Facility Lease &amp; Mortgage Pty.</td>
<td>198,400</td>
<td>$198,400</td>
<td>$198,400</td>
<td>$198,400</td>
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<tr>
<td>NCSOd Oversight</td>
<td>1%</td>
<td>24,151</td>
<td>1%</td>
<td>25,858</td>
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<tr>
<td>NCSOd Business Services</td>
<td>4%</td>
<td>102,875</td>
<td>4%</td>
<td>106,830</td>
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<tr>
<td>Capital Outlay</td>
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<td>0</td>
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<tr>
<td>Other Fees/Tests</td>
<td></td>
<td>0</td>
<td>0</td>
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<tr>
<td>Total Program Costs</td>
<td>$ 1,918,496</td>
<td>$ 2,015,024</td>
<td>$ 2,026,522</td>
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<tr>
<td></td>
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<tr>
<td>Total Expenses</td>
<td>$ 2,823,148</td>
<td>$ 2,904,101</td>
<td>$ 3,012,026</td>
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<td>Other Transfers In/Out</td>
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<td>-</td>
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<td></td>
<td>$ 99,624</td>
<td>$ 85,444</td>
<td>$ 11,002</td>
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<td>Beginning Balance</td>
<td>$ 309,746</td>
<td>$ 409,570</td>
<td>$ 457,814</td>
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<tr>
<td>Ending Balance</td>
<td>$ 409,570</td>
<td>$ 457,814</td>
<td>$ 508,814</td>
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<td></td>
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<tr>
<td>Revolving/Clearing</td>
<td>$ 2,600</td>
<td>$ 2,600</td>
<td>$ 2,600</td>
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<tr>
<td>Required Reserve</td>
<td>3%</td>
<td>84,695</td>
<td>8%</td>
<td>232,328</td>
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<tr>
<td>Special Ed</td>
<td>2%</td>
<td>56,463</td>
<td>2%</td>
<td>58,282,022</td>
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<td>Reserve for Economic Uncertainty</td>
<td>5%</td>
<td>141,158</td>
<td>5%</td>
<td>145,205,06</td>
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<tr>
<td>College Readiness Grant</td>
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<td>FY Prop 39</td>
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<tr>
<td>Building Project Reserve</td>
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<tr>
<td>Additional Reserves</td>
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<tr>
<td>STR/SERS Reserves</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TUPE Grant</td>
<td></td>
<td></td>
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<tr>
<td>Ed Effectiveness Grant</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Unappropriated Fund Balance</td>
<td>$ 124,425</td>
<td>$ 59,559</td>
<td>$ 54,413</td>
<td></td>
</tr>
</tbody>
</table>

1920 assumes full implementation of LCFF
1920 through 2021 minimum wage increase add for 21/22 next year
1920 assumes new mortgage of $4,800,329 @ 3% for 30y with reset until closeout of project 1 year after completion
1920 projecting full enrollment in all programs
1819 assumes no rent for outside facilities for home study or preschool program
1819 added $100,000 building insurance premium and $75,000 deferred maintenance account, removed property taxes
1819 add farmer, reduced salary for retired employees
1819 add part-time custodian/supervisor and current custodian full-time
1819 reduce 900,000 CC consultant, $6.100 Settlement, $62,591 Prop. 39 expenditures
1718 removed rental income, interest income, one-time 5
February 15, 2018

Scott Lay
Nevada County Superintendent of Schools
380 Crown Point Circle
Grass Valley, CA 95945

Dear Mr. Lay:

I am pleased to confirm my understanding of the services I am to provide the Nevada County Superintendent of Schools for the years ending June 30, 2018, 2019 and 2020. I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Nevada County Superintendent of Schools as of and for the year ended June 30, 2018.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Nevada County Superintendent of Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Nevada County Superintendent of Schools’ RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison information for General Fund and Major Special Revenue Funds
- Schedule of County Office’s Proportionate Share of the Net Pension Liability
- Schedule of the County Office’s Contributions
I have also been engaged to report on supplementary information other than RSI that accompanies the Nevada County Superintendent of Schools' financial statements. I will subject the following supplementary information to the auditing procedures applied in my 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 and I will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements:

- County Office Organization Structure
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Charter Schools
- Schedule of Expenditures of Federal Awards
- Schedule of Financial Trends and Analysis
- Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- Combining Non-Major and Agency Fund Statements

Audit Objectives

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

- Compliance with the types of compliance with State laws and regulations described in the 2017-2018 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting issued by the California Education Audit Appeals Panel.
Nevada County Superintendent of Schools
February 15, 2018
Page Three

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and the provisions of the California Education Audit Appeals Panel's 2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures I consider necessary to enable me to express such opinions. I will issue written reports upon completion of my Single Audit of Nevada County Superintendent of Schools' financial statements. My reports will be addressed to the Governing Board of the Nevada County Superintendent of Schools. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinion or add emphasis-of-matter or other-matter paragraphs. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express an opinion or to issue a report, or may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on tests basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of law or government regulations that are attributable to the Nevada County Superintendent of Schools or to acts by management or employees acting on behalf of the Nevada County Superintendent of Schools. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.
Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have direct and material effect on the financial statements or major programs. However, I will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. I will include such matters in the reports required for a Single Audit. My responsibility as auditor is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representation from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

My audits will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to Government Auditing Standards.

As required by the Uniform Guidance, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operations of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my tests will be less in scope than would be necessary to render an opinion on those controls, and accordingly, no opinion will be expressed in my report on internal control issued pursuant to Uniform Guidance.
An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Nevada County Superintendent of Schools' compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to Government Auditing Standards.

The Uniform Guidance requires that I also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Nevada County Superintendent of Schools' major programs. The purpose of these procedures will be to express an opinion on the Nevada County Superintendent of Schools' compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to the Uniform Guidance.

Other Services

I will also assist in preparing the financial statements, including modified accrual to accrual conversion entries and related notes, supplementary information including the schedule of expenditures of federal awards, and Data Collection Form of the Nevada County Superintendent of Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. I will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined above. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.
Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, Data Collection Form, and all accompanying information in conformity with U.S. generally accepted accounting principles and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that I may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management; (2) employees who have significant roles in internal control; and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants.
Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements, or abuse that I report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for my review during my scheduled audit fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include my report on the schedule of expenditures of federal awards in any document that contains and indicates that I have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for the presentation of the schedule of expenditures of federal awards and Data Collection Form in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards and Data Collection Form, including their form and content, are stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and Data Collection Form.

You are also responsible for the supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter.
Nevada County Superintendent of Schools
February 15, 2018
Page Eight

This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements including modified accrual to accrual conversion entries, related notes, schedule of expenditures of federal awards, Data Collection Form, and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements, schedule of expenditures of federal awards, Data Collection Form, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, Data Collection form, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

I understand that your employees will prepare all cash, accounts receivable or other confirmations I request and will locate any documents selected by me for testing.

In accordance with Education Code Section 41020, audit reports will be filed with the Nevada County Superintendent of Schools, County Superintendent of Schools, the State Department of Education, and the State Controller's office by December 15 following the close of the fiscal year, however management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation of this engagement is the property of Michelle M. Hanson, CPA, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of quality review of the audit to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Michelle M. Hanson, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.
Nevada County Superintendent of Schools
February 15, 2018
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The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office. If I am aware that a federal awarding agency, pass-through agency, or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit in April, 2018 and to issue my reports no later than December 15, 2018. Michelle Hanson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. My fees for these services will be at my standard billing rates for local educational agencies (LEA) audits plus direct out of pocket expenses. Progress billings will be submitted monthly as work progresses and are due and payable upon presentation. I agree my fees will not exceed $31,000 for each of the years ended June 30, 2018, 2019 and 2020.

It is agreed that the Nevada County Superintendent of Schools will withhold ten (10) percent of the audit fee until the State Controller certifies the report conforms to the reporting provisions of the State Controller’s Audit Guide. In accordance with Education Code Section 14505, it is further agreed the District will withhold fifty (50) percent of the audit fee any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to reporting provisions of the Education Audit Appeals Panel’s Audit Guide. The State Controller of California has required that all LEAs and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits pursuant to Education Code 41020.5.

It is further agreed either the Nevada County Superintendent of Schools or the auditor may withdraw from a multi-year agreement by notifying the other party by February 1 of the year to be audited.

I appreciate the opportunity to be of service to the Nevada County Superintendent of Schools and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign and return it to me.

Very truly yours,

[Signature]
Michelle M. Hanson
Certified Public Accountant

RESPONSE:
This letter correctly sets forth the understanding of the Nevada County Superintendent of Schools

By: [Signature]
Title: [Signature]
Date: 2/21/18
Nevada County Superintendent of Schools
Comprehensive School Safety Basic Plan
2018-2019
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Nevada County
Superintendent of Schools

Comprehensive School
Safety Basic Plan

2018-2019
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Scott Lay
Nevada County Superintendent of Schools

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Associate Superintendent, Ed Services

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Director of Human Resources

Christine Espedal, NCSOS
Safety and School Climate Coordinator

Lisa Sanford, Principal
Earle Jamison, Sugar Loaf Mountain

Morgan Best
Site Director
Sierra College Child Development Center

RoJean Cossairt, Principal
Terence K. McAteer Family Resource Center

Faith Yamamoto, NCSOS
Support Secretary/Facilities
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INTRODUCTION

A. Purpose of the Plan

The purpose of the Nevada County Superintendent of Schools (NCSOS) Comprehensive School Safety Plan is to identify and respond to incidents by outlining the responsibilities and duties of NCSOS and its employees. Developing, maintaining, and exercising the plan empowers employees in an incident to act quickly and knowledgeably. In addition, the plan educates staff, faculty, students, and other key stakeholders on their roles and responsibilities before, during, and after an incident. This plan provides parents and other members of the community with assurances that NCSOS has established guidelines and procedures to respond to incidents/hazards in an effective way. NCSOS serves as a resource to the schools in Nevada County in efforts to update their plans with best practices.

The developed guidelines and procedures for dealing with existing and potential student and school incidents, and incidents that may occur at NCSOS or in the outlying county are defined in the plan below. The basic plan and the functional and hazard-specific annexes outline an organized, systematic method to mitigate, prevent, prepare for, respond to, and recover from incidents. An assessment reviewed by the NCSOS School Safety Planning Committee and the NCSOS Collaborative Safety Committee in relation to the current status of school crime committed on campus and at school related functions is completed by reviewing school discipline, suspension and expulsion data, and the California Healthy Kids Survey. Local law enforcement has been consulted (Ed. Code 39294.1) and participates on the collaborative safety team. Other local agencies, such as health care and emergency services, are consulted as needed. (Ed Code 39294.2) Faculty and staff have been trained to assess the seriousness of incidents and respond according to these established procedures and guidelines. NCSOS schedules in-service training for faculty, staff, and students. School sites conduct earthquake, fire, and intruder drills as required by California education codes.

Lastly, developing, maintaining, and exercising the School Safety Plan increases NCSOS legal protection. NCSOS is committed to providing students with quality educational experiences in a safe and secure school environment. To implement this commitment, the Comprehensive School Safety Plan was developed in accordance with the objectives of SB 187. Policies and procedures are assessed, modified, and updated on an ongoing basis to ensure that the plan is an effective and integral part of the county’s efforts to provide an optimal learning environment and safe work environment for all employees and students.

B. Scope of the Plan

The NCSOS School Safety Plan outlines the expectations of staff/faculty, and students; roles and responsibilities; direction and control systems; internal and external communications plans; training and sustainability plans; authority and references as defined by local, tribal, State, and Federal government mandates; common and specialized procedures; and specific hazard vulnerabilities and responses/recovery.
1. Definitions

Incident: An incident is an occurrence – natural, technological, or human-caused – that requires a response to protect life or property. The principal/building administrator shall have the authority to determine when an incident has occurred and to implement the procedures within this Comprehensive School Safety Plan.

Hazards: Hazards shall include situations involving threats of harm to students, personnel, and/or facilities. Hazards include but are not limited to natural, technological, and human-caused incidents. Hazards may require an interagency response involving law enforcement and/or emergency services agencies depending on the size and scope of the incident. Identified hazards parallel those identified in the Local Hazard Mitigation Plan of Nevada County.

2. School Board Policy Statement

The NCSOS Comprehensive School Safety Plan operates within the framework of the approved NCSOS School Board policies (available upon request).

Mandated Policies and Procedures

The NCSOS School Safety Planning Committee has reviewed the site safety plan from 2016 and made necessary updates and revisions. The safety plan includes the following Components (school site policies and procedures in reference to Ed Code 35294.2 available upon request):

- Child abuse reporting consistent with Penal Code 11164 (Online training conducted through NCSOS Human Resources Department)
- Policies pursuant to Educational Code 48915 and other school-designated serious acts which would lead to suspension, expulsion or mandatory expulsion recommendations.
- Procedures to notify teachers and counselors (amended Welfare and Institutions Code 827) of dangerous students pursuant to Education Code 49079.
- A sexual harassment policy pursuant to Education Code 212.6 (Online training conducted through NCSOS Human Resources Department)
- Procedures for safe entrance and exit of students, parents/guardians and employees to and from the school
- The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5 (5411-discipline) in order to create a safe and orderly environment conducive to learning at school.
- If the school has adopted a dress code prohibiting students from wearing “gang related apparel,” the provisions of that dress code.
- Routine and Emergency Disaster Procedures that include:
  - Emergency and Disaster Preparedness Plan
  - Fire Drills
2018-2019

- Bomb Threats
- Earthquake Emergency Procedure System
- Transportation Safety and Emergencies

C. Situation Overview/Hazard Analysis Summary

1. Office Population

**NCSOS currently has one office site and three school site locations.**

A. The NCSOS office site is located in a one-story building located at 380 Crown Point Circle, Grass Valley, California. At the time of this writing there are 39 employees housed at this site. Several itinerant workers may use work stations in the cubicle at various times.

2. School Population

A. **Earle Jamieson Educational Options** is located in a one-story building located at 112 Nevada City Highway, Nevada City, CA. At the time of this writing there are six employees. There is a fluctuating student population at this site with an average of 10-15 students serving an age range of 12-18 years old.

B. **Sugarloaf Mountain Juvenile Hall** program is located at 15434 Highway 49, Nevada City, CA. The Sugarloaf staff of two teachers responds to all incidents under the safety plan in place by the Nevada County Probation Department. There is a fluctuating student population at this site serving an age range of 9-18 years old.

C. **Sierra College Child Development Center** is located in a one-story building on the Sierra College, Grass Valley campus at 250 Sierra College Drive, Grass Valley, CA. At the time of this writing there are two NCSOS employees housed at this site, two First Five employees and one Sierra College employee. The student enrollment at the time of this writing is 64 toddler/pre-school age.

D. **Terence K. McAteer Family Resource Center (TKM) Special Education Services** is located in a one-story building located at 400 Hoover Lane, Nevada City, CA. At the time of this writing there are a total of 50 employees housed at this site (39 Special Education staff and 11 other program staff including SELPA, CCS, Partnership Preschool, Science Discovery and Warm Water Pool employees). The student population at this site varies with daily schedules with the potential for 76 students if all students were on site at the same time on the same day. On a typical day, TKM serves 46-55 children (infant – pre-school age). At the time of this writing there are 52 special needs students with one requiring a walker and one requiring a wheelchair. Other programs on site may serve a K-12 population in various activities.

E. **Nevada County SELPA:** Special education services are provided to students throughout Nevada County on various school sites. All NCSOS employees follow the school site safety plan in the event of an incident. There are three SELPA employees housed at the TKM site.
Special Needs Population

NCSOS is committed to the safe evacuation and transport of students and staff with special needs on each school site. The special needs population includes students/staff with:

- Limited English proficiency,
- Blindness or visual disabilities,
- Cognitive or emotional disabilities,
- Deafness or hearing loss,
- Mobility/physical disabilities (permanent and temporary), and
- Medically fragile health (including asthma and severe allergies).

Operations Plan

2. Building Information

The NCSOS office site is located in a one-story building located at 380 Crown Point Circle, Grass Valley, California. There is approximately 14,797 square feet of office space including a warehouse/maintenance area.

A map of the buildings annotated with evacuation routes, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits, hazardous materials storage, and utility shutoffs is included in the Appendix.

Earle Jamieson Educational Options is located in two one-story buildings located at 112 Nevada City Highway, Nevada City, CA. The main building houses office space, one classroom, dining area, kitchen, and weight room. The second building houses one classroom and a conference room. The EJ site is approximately 7,616 square feet.

Sugarloaf Mountain Juvenile Hall program is located at 15434 Highway 49, Nevada City, CA. There is a designated classroom area for the students served at this site along with supervision by Juvenile Hall staff.

Sierra College Child Development Center is located in a one-story building on the Sierra College, Grass Valley campus at 250 Sierra College Drive, Grass Valley, CA. The Sierra College facility includes office space, classrooms, observation room and kitchen. The student-observation classroom on site is used by the Sierra College early childhood education program. The Sierra College Child Development Center adheres to all safety plans specific to their site as outlined in this plan, but in collaboration with the Sierra College safety plan for higher education.
2018-2019

Terence K. McAteer Family Resource Center (TKM) Special Education Services is located in a one-story building located at 400 Hoover Lane, Nevada City, CA. There is approximately 14,557 square feet including office space, classrooms, kitchen, library, playroom, and swimming pool.

Nevada County SELPA: Special education services are provided to students throughout Nevada County on various school sites. All NCSOS employees follow the school site safety plan in the event of an incident.

Hazard Analysis Summary

The Nevada County Operational Area Emergency Services Council prepared a Local Hazard Mitigation Plan on behalf of the County, its incorporated cities and towns and participating districts. The Plan preparation process culminated in a completed document while providing the participants with a clear understanding of local risks and tangible mitigation plans for reducing or eliminating long-term risk to people and property from natural and human caused hazards and their effects. The Plan meets the requirements of the Disaster Mitigation Act of 2000 and maintains the eligibility of Nevada County and all other participants in the Plan for FEMA Pre-Disaster Mitigation (PDM) and Hazard Mitigation Grant Programs (HMGP). The Plan preparation process followed a methodology recommended by FEMA. The planning process examined the recorded history of losses resulting from natural and selected human-caused hazards and analyzed the future risks to the county by these hazards. The planning effort undertaken for the Nevada County Fire Plan was an integral part of the plan.

The Nevada County Superintendent of Schools recognizes that school sites and outlying areas are exposed to many hazards, all of which have the potential for disrupting the school community, causing casualties, and damaging or destroying public or private property. The Local Hazard Mitigation Plan of Nevada County 2011 serves as a tool for assessing potential hazards affecting school sites. NCSOS utilizes the FEMA training and template E/L361 and G364: Multi-hazard Emergency Planning for Schools and the Local Hazard Mitigation Plan (LHMP) of Nevada County to develop this Comprehensive School Safety Plan.

Mitigation Assessment

According to the Local Hazard Mitigation Plan of Nevada County 2011, circumstances in the school or near school sites that may present unique problems or potential risk to people or property rank wildfire as a high risk. The interior and exterior portions of all school buildings and school grounds have been assessed for additional potential hazards that may impact the site, staff, and visitors. Identified hazards have been assessed by risk and likelihood and ranked accordingly. NCSOS collaborates with Nevada County Office of Emergency Services and will update the mitigation assessment as it is updated at the county level.

The following is a history of mitigation assessments from the 2011 Local Hazard Mitigation Plan of Nevada County:
Since we published our 2006 plan, the County has responded to a national call for pandemic flu response preparedness. County efforts have included procurement, installation and tasking of new equipment and the preparation and practice of new policies and procedures that allow the County to respond effectively to future pandemic flu outbreaks. This work was conducted outside the scope of the Plan and whereas the program is maintained by the County, this work will remain outside the scope of the Plan.

Since we published our last Plan the County has been affected by the worldwide economic downturn which has resulted in reduced government funding, leaving County departments with fewer staff and financial resources to respond to potential disasters. Our systematic evaluation of the Plan and reassessment of risk prioritization has resulted in a realignment of risk mitigation priorities.

Moving forward the Plan will list Severe Weather before Floods and Drought on our priority list. These revisions are based on our experience over the last few years of the logistical challenges due to power outages from severe weather like snow and high winds as well as localized flooding from heavy rains.

Our revised priority list is:

a) Urban and wild land fire  
b) Severe weather (heavy rain/thunderstorm/lightning/hailstorm, snow and ice and wind)  
c) Flood  
d) Drought  
e) Dam failure  
f) Landslides  
g) Avalanches  
h) Earthquakes  
i) Volcanoes  
j) Agricultural hazards  
k) Natural Health Hazards such as West Nile Virus  
l) Earth Subsidence (due to mining activities) Mitigation Plan (2011)
## Identified High -Priority Hazards

<table>
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<tr>
<th>Hazard</th>
<th>Description</th>
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<tbody>
<tr>
<td>Urban and Wildfire</td>
<td>“Fire hazards are the most prevalent type of hazard. “Accepting Nevada County’s terrain, climate, rainfall and forest land/urban mix, it is a certainty that significant wild land fires are going to continue as a threat. Generally, the fire season extends from early spring to late fall. Fire conditions arise from a combination of hot weather, an accumulation of vegetation, and low moisture content in the air. These conditions, when combined with high winds and years of drought, increase the potential for wildfire to occur”. Arson and or a commercial fire will continue to remain as serious threats to the commercial and business vitality of the county’s town and cities and developed commercial areas. Enforcement of the county and municipal building, hazardous materials and fire codes will greatly mitigate against future losses of this type. Weather components such as temperature, relative humidity, wind, and lightning also affect the potential for wildfire. High temperatures and low relative humidity dry out the fuels that feed the wildfire creating a situation where fuel will more readily ignite and burn more intensely. Wind is the most treacherous weather factor. The greater a wind, the faster a fire will spread, and the more intense it will be. Winds can be significant at times in Nevada County. North winds in Nevada County are especially conducive to hot, dry conditions, which can lead to &quot;red flag&quot; days indicating extreme fire danger. Winds coming from the southeast have also been noted as a concern in the western third of the County. In addition to wind speed, wind shifts can occur suddenly due to temperature changes or the interaction of wind with topographical features such as slopes or steep hillsides. Lightning also ignites wildfires, often in difficult-to-reach terrain for firefighters. Related to weather is the issue of recent drought conditions contributing to concerns about wildfire vulnerability. During periods of drought, the threat of wildfire increases” (Mitigation Plan 2011, p. 28).</td>
</tr>
<tr>
<td>Severe Weather</td>
<td>Records show that there have been 69 severe weather incidents affecting Nevada County in the period 1960 to 2000. 28 were incidents related to high wind; 8 incidents were related to freeze or extreme cold; lightning was the issue in 5 incidents; 21 incidents were reported as heavy rain; and 24 were incidents related to winter storm or snow. Some incidents included more than one cited cause (Mitigation Plan 2011, p. 28). Rain, snow, lightning and high winds are likely to continue as one of the natural threats to Nevada County. Transportation for students is one of the main concerns relating to severe storms. The Nevada County Office of Emergency Services, Cal Trans, Nevada County Superintendent of Schools, local school districts, and the California Highway Patrol work together to determine school closures as needed.</td>
</tr>
<tr>
<td>Flood</td>
<td>Flooding is a natural feature of the climate, topography, and hydrology of NCSOS and its surrounding areas. Flooding predominates throughout the winter and early spring due to melting snow, breakaway ice, and rainy weather. As identified in the Nevada County General Plan (1996); “Areas within Nevada County subject to 100-year and 500-year flooding are as follows: Deer Creek west from Scott's Flat Reservoir through Nevada City towards Lake</td>
</tr>
</tbody>
</table>
| Hazardous Materials | “Hazardous materials incidents may occur anywhere and at any time in Nevada County. The potential for a hazardous materials incident in Nevada County depends on the volume, distribution, and/or use of chemicals and other hazardous substances in a particular area. An assessment of the known hazardous material threats within Nevada County has been developed. In general, the likelihood of a hazardous materials incident is greatest in the following areas:

1. Transportation Routes
Highways, railways, and commercial and military aviation routes constitute a major threat because of the multitude of chemicals and hazardous substances transported along them. Interstate 80 and State Routes 20, 49, 89, 174, and 267 are areas of concern, as are the Union Pacific railroad tracks, which roughly parallel I-80. In addition, the underground pipelines which provide natural gas to various parts of Nevada County and the Underground Hydrocarbon pipeline, which runs adjacent to the Union Pacific railway tracks.

2. Illegitimate Business
Illegitimate businesses, such as clandestine drug laboratories, are a significant threat to human health, property, and the environment. In many instances, the residue is discharged into a public sewer or private sewage disposal system, or is dumped in remote areas of the county or along the side of the road, posing a serious health threat to the unsuspecting person who stumbles across it” (Mitigation Plan 2011, p. 34).

| Earthquake | The western half of Nevada County is in the lowest Earthquake Shaking Potential for California. It is likely that the region will be impacted by future seismic activity and with the exception of the far eastern edge of the County; the magnitude of the incident is not likely to be severe. Lake of the Pines is the primary community developed in the 8-10% peak ground acceleration zone of Nevada County. Developed primarily since the |
1960's, Lake of the Pines would not be expected to suffer significant damage during a normal earthquake event for this area.

Grass Valley, Nevada City, Penn Valley, Cedar Ridge, Lake Wildwood, Rough and Ready, and North San Juan are the communities primarily in the 10-15% peak ground acceleration zone. Of these communities, Grass Valley, North San Juan, Rough and Ready and Nevada City are those, which have structures of un-reinforced masonry buildings in their older neighborhoods and commercial districts. While possible, it is not expected that normal seismic activity in this area would result in significant damage. (Mitigation Plan 2011, p.28).

<table>
<thead>
<tr>
<th>Human Health Hazards</th>
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<td>&quot;The impact to human health that wildlife, and more notably, insects, can have upon an area is substantial. The feared avian flu pandemic initially predicted in 2006 and again in later years would be expected to have serious consequences to human health and economics worldwide. Nevada County due to its relatively dispersed population may be impacted differently than the states' major urban areas and their compacted human population.</td>
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**West Nile Virus**

Nevada County recognizes the potential for WNV to occur within the County and has initiated a public outreach campaign and a limited control program. The Nevada West Nile Virus task force has managed the risk of WNV through focused efforts at reducing the mosquito population and educating the public.

**Pandemic Flu**

Every few decades an influenza outbreak occurs with a virus that is particularly virulent and contagious resulting in national or even international concerns for human health and welfare. The influenza virus is particularly dangerous to the very young and old, people with a suppressed immune response or have a susceptibility to respiratory disease from a pre-existing condition(s).

Key improvements to Nevada County's infrastructure and communication channels have been deemed confidential however the results of these efforts can be seen in improved epidemiological surveillance capabilities, more efficacious responses to anomalies and aberrations in both the healthcare and educational systems, and improved communication between public entities, with healthcare providers, and to the public at large" (Mitigation Plan 2011, p.34)

<table>
<thead>
<tr>
<th>Intruder</th>
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<tr>
<td>While a hostile intruder incident has never occurred at the NCSOS offices or school site, like any educational institution, it is vulnerable to intruders.</td>
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<tr>
<th>Terrorism</th>
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<tr>
<td>NCSOS and other public institutions are vulnerable to terrorist activity.</td>
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<tr>
<td>Vulnerabilities</td>
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<td>------------------</td>
</tr>
<tr>
<td>Fire</td>
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<td>Severe Weather</td>
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<tr>
<td>Dam Break</td>
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<tr>
<td>HazMat</td>
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4. Preparedness, Prevention, and Mitigation Overview

Preparedness is achieved and maintained through a continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and taking corrective action. Ongoing preparedness efforts require coordination among all those involved in emergency management and incident response activities. NCSOS fosters preparedness at all levels and serves as a resource to the schools districts in Nevada County. Examples of preparedness actions include: maintaining this plan, providing a Comprehensive School Safety Plan compliance checklist for school sites to use as a guideline to develop their site specific plan; conducting training, planning and implementation of drills and exercises. NCSOS’s Safety and School Climate Coordinator maintains a cooperative and collaborative relationship with local law enforcement, fire, and emergency medical services.

Prevention includes actions to avoid an incident or to intervene to stop an incident from occurring. NCSOS is committed to taking proactive prevention measures whenever possible to protect the safety and security of staff, students, and visitors. Our policies include zero tolerance for bullying and other actions that undermine the safe haven of our schools.

Mitigation includes activities to reduce the loss of life and property from natural and/or human-caused disasters by avoiding or lessening the impact of a disaster and providing value to the public by creating safer communities. NCSOS has taken action to reduce or eliminate the adverse effects of natural, technological, and human-caused hazards on people and property. Ingress/Egress plans are in place at each site to ensure the safety of staff, students, and visitors.

For example, of the many hazards that can endanger a school facility and its service to the community, the most prevalent is fire. NCSOS and the schools that fall under its jurisdiction were built in accordance with State building codes, in the form of approved materials, fire-resistant assemblies, exiting requirements, the width and design of stairs, the dimensions of corridors, fire suppression systems, and many other standards. Regular fire inspections and recommendations are conducted at NCSOS. Fire drills, in compliance with the California education code, are conducted at school sites utilizing evacuation routes and practiced with staff and students.
D. Planning Assumptions and Limitations

1. Planning Assumptions

Stating the planning assumptions allows NCSOS to deviate from the plan if certain assumptions prove not to be true during operations. The School Safety Plan assumes:

- The community will continue to be exposed and subject to hazards and incidents described in the Hazard Analysis Summary, as well as lesser hazards and others that may develop in the future.
- A major disaster could occur at any time, and at any place. In many cases, dissemination of warning to the public and implementation of increased readiness measures may be possible; however, some emergency situations occur with little or no warning.
- A single site incident (e.g., fire, gas main breakage) could occur at any time without warning and the employees of NCSOS affected cannot, and should not, wait for direction from local response agencies. Action is required immediately to save lives and protect school property.
- Following a major or catastrophic incident, the offices may have to rely on its own resources to be self-sustaining for up to 72 hours.
- There may be a number of injuries of varying degrees of seriousness to students, staff, and visitors. Rapid and appropriate response will reduce the number and severity of injuries.
- Outside assistance from local fire, law enforcement, and emergency managers will be available in most serious incidents. Because it takes time to request and dispatch external assistance, it is essential for the staff to be prepared to carry out the initial incident response until responders arrive at the incident scene.
- Proper prevention and mitigation actions, such as creating a positive office environment and conducting fire inspections, will prevent or reduce incident-related losses.
- Maintaining the School Safety Plan and providing frequent opportunities for stakeholders (staff, students, board members, first responders, etc.) to exercise the plan can improve NCSOS readiness to respond to incidents.
- A spirit of volunteerism among employees will result in their providing assistance and support to incident management efforts.

2. Limitations

It is the policy of NCSOS that no guarantee is implied by this plan of a perfect incident management system. As personnel and resources may be overwhelmed, NCSOS can only endeavor to make every reasonable effort to manage the situation, with the resources and information available at the time.
II. CONCEPT OF OPERATIONS

This plan is based upon the concept that the incident management functions that must be performed by the office and school site staff generally parallel some of their routine day-to-day functions. To the extent possible, the same personnel and material resources used for day-to-day activities will be employed during incidents. Because personnel and equipment resources are limited, some routine functions that do not contribute directly to the incident may be suspended. The personnel, equipment, and supplies that would typically be required for those routine functions will be redirected to accomplish assigned incident management tasks.

A. National Incident Management System (NIMS)

The National Incident Management System (NIMS) is a set of principles that provides a systematic, proactive approach guiding government agencies at all levels, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life or property and harm to the environment. This system ensures that those involved in incident response/recovery understand what their roles are and have the tools they need to be effective.

According to Homeland Security Presidential Directive 5 and the U.S. Department of Education, school districts are among local agencies that must adopt NIMS if they receive Federal grant funds. As part of its NIMS implementation, NCSOS participates in the local government’s NIMS preparedness program and believes it is essential to ensure that response/recovery services are delivered to schools in a timely and effective manner.

NCSOS recognizes that staff will be first responders during an incident. Adopting NIMS enables staff and students to respond more effectively to an incident and enhances cooperation, coordination, and communication among school officials, first responders, and emergency managers. NCSOS works with local government agencies to remain NIMS compliant.

NIMS compliance for school districts includes completing the following:

- Adopt the use of the Incident Command System (ICS). ICS-100 is a Web-based course available free from the Federal Emergency Management Agency (FEMA) Emergency Management Institute. NCSOS will make every effort to promote ICS 100 training on school sites.
- Complete NIMS awareness course IS-700 NIMS: An Introduction. IS-700 is a Web-based course available free from the Emergency Management Institute. NCSOS will make every effort to promote IS-700 training on school sites.
- Participate in local government’s NIMS preparedness program and incorporate the school plan into the community EOP.
• Train and exercise the plan. All staff and students are expected to participate in training and exercising the plan’s procedures and hazard-specific incident plans. School sites are charged with ensuring that the training and equipment necessary for an appropriate response/recovery operation are in place.

B. Implementation of the Incident Command System (ICS)

In a major emergency or disaster, NCSOS offices may be damaged or need to be evacuated, people may be injured, and/or other incident management activities may need to be initiated. These activities must be organized and coordinated to ensure efficient incident management. The Incident Command System (ICS) will be used to manage all incidents and major planned events.

The Incident Commander at NCSOS offices and school sites will be delegated the authority to direct all incident activities until command is passed to appropriate local law enforcement or fire service personnel. The Incident Commander will establish an incident command post (ICP) and provide an assessment of the situation to the District and County Superintendent or other designated officials, identify incident management resources required, and direct the on-scene incident management activities from the ICP. If no Incident Commander is present at the onset of the incident, the most qualified individual will assume command until relieved by a qualified Incident Commander or local law enforcement or fire service personnel.

C. Initial Response

Support personnel and teachers are usually first on the scene of an incident. Staff members are expected to take charge and manage the incident until it is resolved or command is transferred to someone more qualified and/or to an emergency responder agency with legal authority to assume responsibility. Staff will seek guidance and direction from local officials and seek technical assistance from State and Federal agencies and industry where appropriate.

The County Superintendent, School site administrator or his/her designee is responsible for activating the School Safety Plan, including common and specialized procedures as well as hazard-specific incident plans found in annexes. The county Superintendent, School site administrator or designee will assign an Incident Commander based who is most qualified for that type of incident. School sites will incorporate the ICS protocol and follow site specific plans. The Incident Commander will report situation status to the County Superintendent and/or Associate Superintendent and will transfer command to local law enforcement or fire service personnel as appropriate.

III. ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES
This section establishes the operational organization that will be relied on to manage the incident and includes:
• A list of the kinds of tasks to be performed by position and organization.
• An overview of who does what.
The Superintendent, Associate Superintendent, and school Principals are not able to
manage all the aspects associated with an incident without assistance. The office and
school site Administrators rely on other personnel to perform tasks that will ensure the
safety of students and staff during a crisis or critical incident. The Incident Command
System (ICS) uses a team approach to manage incidents. All school sites follow their site
specific/incident specific appendix to the comprehensive school safety plan.

Staff may be required to remain at school to assist in an incident. In the event that this
School Safety Plan is activated, staff will be assigned to serve within the Incident
Command System based on their expertise and training and the needs of the incident.

A. Superintendent of Schools

The Superintendent of Schools may serve as the Incident Commander or delegate that
authority to a qualified individual. At all times, the Superintendent of Schools still
retains the overall responsibility for the safety of staff and students on school sites
within the NCSOS jurisdiction. However, delegating the authority to manage the
incident allows the County Superintendent to focus on policy-level activities and
interfacing with other agencies, staff, and parents. **Command of an incident is
transferred to local law enforcement or fire service personnel as appropriate.**
Incident Commander

The Incident Commander responsibilities include:
- Assume overall direction of all incident management procedures based on
  actions and procedures outlined in this Comprehensive School Safety Plan.
- Take steps deemed necessary to ensure the safety of students, staff, and other
  individuals.
- Determine whether to implement incident management protocols (e.g., Evacuation,
  Reverse Evacuation, Shelter in Place, Lockdown, etc.), as described more fully in
  the functional annexes in this document.
- Arrange for transfer of students, staff, and other individuals when safety is
  threatened by a disaster.
- Work with emergency services personnel. **(Depending on the incident, community
  agencies such as law enforcement or fire department may have jurisdiction for
  investigations, rescue procedures, etc.)**

B. Teachers on school sites

On any NCSOS school site, teachers and support staff shall be responsible for the
supervision of students and shall remain with students until directed otherwise.
Responsibilities include:
- Supervise students under their charge.
- Take steps to ensure the safety of students, staff, and other individuals in the
  implementation of incident management protocols.
- Direct students in their charge to inside or outside assembly areas, in
  accordance with signals, warning, written notification, or intercom orders
  according to established incident management procedures.
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- Give appropriate action command during an incident.
- Take attendance when class relocates to an outside or inside assembly area or evacuate to another location.
- Report missing students to the Incident Commander or designee.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Obtain first aid services for injured students from the school nurse or person trained in first aid. Arrange for first aid for those unable to be moved.
- Render first aid if necessary. School staff will be encouraged to be trained and certified in first aid and CPR. NCSOS offers regular CPR training, a calendar of training dates can be found on the NCSOS website.

D. Instructional Assistants on school sites

Responsibilities include assisting teachers as directed.

E. Counselors, Social Workers, and Psychologists on School Sites

Counselors, social workers, and psychologists provide assistance with the overall direction of the incident management procedures at the site.
Responsibilities may include:

- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge according to established incident management protocols.
- Render first aid if necessary.
- Assist in the transfer of students, staff, and other individuals when their safety is threatened by a disaster.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

F. County Health Coordinator/Health Assistants

Responsibilities include:

- Administer first aid or emergency treatment as needed.
- Supervise administration of first aid by those trained to provide it.
- Organize first aid and medical supplies

G. Custodians/Maintenance Personnel

Responsibilities include:

- Survey and report building damage to the Incident Commander or Operations Section Chief.
- Control main shutoff valves for gas, water, and electricity and ensure that no hazard results from broken or downed lines.
- Provide damage control as needed.
- Assist in the conservation, use, and disbursement of supplies and equipment.
- Keep Incident Commander or designee informed of condition of school
H. Office Staff on school sites
Responsibilities include:
- Answer phones and assist in receiving and providing consistent information to callers. Follow template provided by Public Information Officer (PIO).
- Provide for the safety of essential documents.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Provide assistance to the Superintendent and Policy/Coordination Group.
- Monitor radio emergency broadcasts.
- Assist with health incidents as needed, acting as messengers, etc.
- Document date, time, incident, and response information.

I. Visitors at NCSOS or school sites
Responsibilities include:
- Encourage and support school safety, violence prevention, and incident preparedness programs within the school.
- Participate in volunteer service projects for promoting school incident preparedness.
- Provide the school with requested information concerning the incident, early and late dismissals, and other related release information.
- Practice incident management preparedness in the home to reinforce school training and ensure family safety.
- Understanding their roles during a school emergency.

IV. DIRECTION, CONTROL, AND COORDINATION

A. School Incident Command System (ICS)

To provide for the effective direction, control, and coordination of an incident, either single-site or multi-incidents, the School Safety Plan will be activated including the implementation of the Incident Command System (ICS).

The Incident Commander is delegated the authority to direct tactical on-scene operations until a coordinated incident management framework can be established with local authorities. The Policy Group is responsible for providing the Incident Commander with strategic guidance, information analysis, and needed resources.
Incident Management Team

Provides Strategic guidance and resource support.

Policy Group
NCSOS School Board of Directors

Incident Commander
Site Administrator or designee

Establishes incident objectives and directs all response actions

Operations Section
Chris Espedal
Regina Reno

Planning Section
Holly Hermansen
Shar Johns
Darlene Waddle

Logistics Section
Maintenance Team
Eric Nielsen

Finance/Administration Section
Darlene Waddle
Associate Sup of Business

Implements all response/tactical actions to achieve the incident objectives.

Activated, only as needed, to support the incident response directed by the Operations Section.
The ICS is organized into the following functional areas:

1. Incident Command: Directs the incident management activities using strategic guidance provided by the Policy Group.

Office/School-related responsibilities and duties include:
- Establish and manage the Command Post, establish the incident organization, and determine strategies to implement protocols and adapt as needed.
- Monitor incident safety conditions and develop measures for ensuring the safety of building occupants (including students, staff, volunteers, and responders).
- Coordinate media relations and information dissemination with the principal.
- Develop working knowledge of local/regional agencies; serve as the primary on-scene contact for outside agencies assigned to an incident, and assist in accessing services when the need arises.
- Document all activities.

2. Operations Section: Directs all tactical operations of an incident including implementation of response/recovery activities according to established incident management procedures and protocols, care of students, first aid, crisis intervention, search and rescue, site security, damage assessment, evacuations, and the release of students to parents.

Specific responsibilities include:
- Analyze staffing to develop a Parent-Student Reunification Plan, and implement an incident action plan for school sites affected by incident.
- Monitor site utilities (i.e., electric, gas, water, heat/ventilation/air conditioning) and shut off only if danger exists or directed by Incident Commander, and assist in securing facility.
- Establish medical triage with staff trained in first aid and CPR, provide and oversee care given to injured persons, distribute supplies, and request additional supplies from the Logistics Section.
- Provide and access psychological first aid services for those in need, and access local/regional providers for ongoing crisis counseling for students, staff, and parents.
- Coordinate the rationed distribution of food and water, establish secondary toilet facilities in the event of water or plumbing failure, and request needed supplies from the Logistics Section.
- Document all activities.
In the event that systems are overwhelmed and staff is needed to assist, additional teams may be activated. As needed, the types of Strike Teams described in the following table may be established within the Operations Section. **NCSOS staff may be assigned to specific sites to assist in operations.**

**Operations Section Teams**

<table>
<thead>
<tr>
<th>Strike Team</th>
<th>Potential Responsibilities</th>
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| **Search & Rescue Team**    | Search & Rescue Teams search the entire school facility, entering only after they have checked the outside for signs of structural damage and determined that it is safe to enter. Search & Rescue Teams are responsible for ensuring that all students and staff evacuate the building (or, if it is unsafe to move the persons, that their locations are documented so that professional responders can locate them easily and extricate them). Search and Rescue Teams are also responsible for:  
  - Identifying and marking unsafe areas.  
  - Conducting initial damage assessment.  
  - Obtaining injury and missing student reports from teachers. |
| **First Aid Team**          | First Aid Teams provide triage, treatment, and psychological first aid services. First Aid Teams are responsible for:  
  - Setting up first aid area for students.  
  - Assessing and treating injuries.  
  - Completing master injury report.  
  Note: The Logistics Section provides care to responders (if needed). The Operations Section First Aid Team is dedicated to students or other disaster victims. |
| **Evacuation/Shelter/Care Team** | Evacuation, shelter, and student care in an incident are among the most important tasks faced by schools. These tasks include student accounting, protection from weather, providing for sanitation needs, and providing for food and water. The Evacuation/Shelter/Care Team is responsible for:  
  - Accounting for the whereabouts of all students, staff, and volunteers.  
  - Setting up a secure assembly area.  
  - Managing sheltering and sanitation operations.  
  - Managing student feeding and hydration.  
  - Coordinating with the Student Release Team.  
  - Coordinating with the Logistics Section to secure the needed space and supplies. |
| Facility & Security Response Team | The Facility & Security Response Team is responsible for:  
- Locating all utilities and turning them off, if necessary.  
- Securing and isolating fire/HazMat.  
- Assessing and notifying officials of fire/HazMat.  
- Conducting perimeter control. |
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<tbody>
<tr>
<td>Strike Team</td>
<td>Potential Responsibilities</td>
</tr>
</tbody>
</table>
| Crisis Intervention Team | The Crisis Intervention Team is responsible for:  
- Assessing need for onsite mental health support.  
- Determining need for outside agency assistance.  
- Providing onsite intervention/counseling.  
- Monitoring well-being of school Incident Management Team, staff, and students, and reporting all findings to the Operations Section Chief. |
| Student Release Team | Reunification refers to getting students reunited with their parents or guardians in an efficient and orderly manner. Reunification can be an enormous challenge and takes a lot of planning. The Student Release Team is responsible for:  
- Setting up secure reunion area.  
- Checking student emergency cards for authorized releases.  
- Completing release logs.  
- Coordinating with the Public Information Officer on external messages. |

3. Planning Section: Collects, evaluates, and disseminates information needed to measure the size, scope, and seriousness of an incident and to plan appropriate incident management activities.

Duties may include:
- Assist Incident Commander in the collection and evaluation of information about an incident as it develops (including site map and area map of related events), assist with ongoing planning efforts, and maintain incident time log.
- Document all activities.

4. Logistics Section: Supports incident management operations by securing and providing needed personnel, equipment, facilities, resources, and services required for incident resolution; coordinating personnel; assembling and deploying volunteer teams; and facilitating communication among incident responders. This function may involve a major role in an extended incident.

Additional responsibilities include:
- Establish and oversee communications center and activities during an incident (two-way radio, battery-powered radio, written updates, etc.), and develop telephone tree for after-hours communication.
• Establish and maintain school and classroom preparedness kits, coordinate access
to and distribution of supplies during an incident, and monitor inventory of
supplies and equipment.
• Document all activities.

5. Finance/Administration Section: Oversees all financial activities including
purchasing necessary materials, tracking incident costs, arranging contracts for
services, timekeeping for staff, submitting documentation for reimbursement at
local, state and federal level, and recovering school records following an
incident.

Additional duties may include:
• Assume responsibility for overall documentation and recordkeeping activities;
  when possible, photograph or videotape damage to property.
• Develop a system to monitor and track expenses and financial losses, and secure
  all records.

This section may not be established onsite at the incident. Rather, NCSOS Business
offices may assume responsibility for these functions.

B. Coordination with Policy/Coordination Group

In complex incidents, a Policy/Coordination Group will be convened at the NCSOS
offices or designated location. The role of the Policy/Coordination Group is to:
• Support the on-scene Incident Commander.
• Provide policy and strategic guidance.
• Help ensure that adequate resources are available.
• Identify and resolve issues common to all organizations.
• Keep elected officials and other executives informed of the situation and
decisions.
• Provide factual information, both internally and externally through the Joint
  Information Center.

1. Community Emergency Operations Plan (EOP)

NCSOS maintains a site-specific Comprehensive School Safety Plan to address hazards
and incidents. Direction in large-scale events is in cooperation with Nevada County
Office of Emergency Services, local law enforcement, emergency medical services and
fire services personnel. NCSOS employees

2. Coordination with First Responders

An important component of the NCSOS Comprehensive School Safety Plan is a set
of interagency agreements with various county agencies to aid timely
communication. These agreements help coordinate services between the agencies
and NCSOS. Regular communication, collaboration, drills, and exercises maintain
an active working relationship.
Various agencies and services include county governmental agencies such as public health, mental health, behavioral health, law enforcement and fire departments. The agreements specify the type of communication and services provided by one agency to another. The agreements also make school personnel available beyond the school setting if an incident or traumatic event is taking place in the community. School staff fall under the role of Disaster Services Workers (DSW) and can be activated as needed by Nevada County Office of Emergency Services. If a school incident is within the authorities of the first-responder community, command will be transferred upon the arrival of qualified first responders. A transfer of command briefing shall occur. NCSOS Incident Commander may be integrated into the Incident Command structure or assume a role within a Unified Command structure.

E. Source and Use of Resources

NCSOS will use their own site and/or school resources and equipment to respond to incidents until incident response personnel arrive.

V. COMMUNICATIONS

Communication is a critical part of incident management. This section outlines NCSOS communications plan and supports its mission to provide clear, effective internal and external communication between the school, staff, students, parents, responders, and media.

A. Internal Communications

1. Communication Between Staff
   Staff will be notified when an incident occurs and kept informed as additional information becomes available and as plans for management of the situation evolve. The following practices will be utilized to disseminate information internally when appropriate:
   - Telephone Tree: A telephone tree is a simple, widely used system for notifying staff of an incident when they are not at the office. The tree originates with the superintendent, director or principal, who contacts the members of the staff.
   - E-messenger/School Messenger is a phone system available to make all calls to programmed staff, schools, and parents.
   - Text messages may be sent to cell phones; as well all call may be sent to cell phone numbers.
   - Emails may be sent to staff as an effective communication tool.

2. Communication with specific school sites
   - Site specific staff will communicate with the Superintendent of Schools office who will notify others as appropriate. Forms of communication may include:
     o Hard-line phone communication to NCSOS and school sites
B. External Communications
Communicating with the larger school community begins before an incident occurs. In the event of an incident, parents, media, and first responders will require clear and concise messages from Nevada County Superintendent of Schools and school sites about the incident, what is being done about it, and the safety of the children and staff.

1. Communication with Parents

Before an incident occurs, NCSOS will:
- Develop a relationship with school site administrators so that they trust and know how to access alerts and incident information.
- Be prepared with translation services for non-English-speaking families and students with limited English proficiency.
- Inform the community of the school site relationships with NCSOS.

In the event of an incident, NCSOS will:
- Disseminate information via automated phone calls, radio announcements, television, and emails to inform parents, staff and the NCSOS board about exactly what is known to have happened at specific school sites.
- Implement the plan to manage phone calls and parents who arrive at school or at school site as requested.
- Describe how the school, district, and county offices are handling the situation.
- Provide information regarding possible reactions of their children and ways to talk with them.
- Provide a phone number, Web site address, or recorded hotline where parents can receive updated incident information.
- Inform parents and students when and where school will resume.

After an incident, NCSOS and/or designee will schedule and attend an open question-and-answer meeting for parents as soon as possible.

2. Communication with the Media

In the event of an incident, the Incident Commander will:
- Designate a Public Information Officer.
- Establish an off-campus briefing area for media representatives.
- Determine the need to establish or participate in a Joint Information Center.
- Coordinate messages with the school site principal and Policy Group.

All NCSOS employees are to refer all requests for information and questions to the designated spokesperson or Joint Information Center (if established).
Media contacts at the major television, Internet, and radio stations are maintained by the NCSOS administrative assistant. In the case of an incident, these media contacts will broadcast NCSOS external communications plans, including the information hotline for parents and guardians.

3. Handling Rumors

In addressing rumors, the most effective strategy is to provide facts as soon as possible. To combat rumors, NCSOS will:

- Provide appropriate information to internal groups including administrators, teachers, students, custodians, and secretaries. These people are primary sources of information and are likely to be contacted in their neighborhoods, at grocery stores, etc.
- Hold a staff meeting before staff members are allowed to go home so that what is (and is not) known can be clearly communicated.
- Designate and brief personnel answering calls to help control misinformation.
- Conduct briefings for community representatives directly associated with the school.
- Enlist the help of the media to provide frequent updates to the public, particularly providing accurate information where rumors need to be dispelled.

After the immediate incident response period, NCSOS will conduct public meetings as needed. These meetings are designed to provide the opportunity for people to ask questions and receive accurate information.

4. Communication With First Responders

The Incident Commander will maintain communication with first responders during an incident. Transfer of command will occur when first responders arrive on the scene to assume management of the incident under their jurisdiction. NCSOS frequently reviews the School Safety Plan with first responders to practice effective coordination and transfer of command.

5. Communication After an Incident (Recovery Process)

After the safety and status of staff and students have been assured, and emergency conditions have abated following an incident, staff/faculty will assemble to support the restoration of the school’s educational programs. Defining mission-critical operations and staffing will be a starting point for the recovery process. Collecting and disseminating information will facilitate the recovery process.

The staff/school site teams will:

- Conduct a comprehensive assessment of the physical and operational recovery needs. Assess physical security, data access, and all other critical services (e.g., plumbing, electrical).
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- Examine critical information technology assets and personnel resources, and determine the impact on the school operations for each asset and resource that is unavailable or damaged.
- Document damaged facilities, lost equipment and resources, and special personnel expenses that will be required for insurance claims and requests for State and Federal assistance.
- Provide detailed facilities data to the site specific District Offices so that it can estimate temporary space reallocation needs and strategies. NCSOS will serve as a resource to assist with any needs.
- Arrange for ongoing status reports during the recovery activities to: a) estimate when the educational program can be fully operational; and b) identify special facility, equipment, and personnel issues or resources that will facilitate the resumption of classes.
- Educate school personnel, students, and parents on available crisis counseling services.
- School sites will advise the District and County Office of recovery status.

School sites will:
- Identify recordkeeping requirements and sources of financial aid for State and Federal disaster assistance.
- Establish absentee policies for staff/teachers/students after an incident.
- Establish an agreement with mental health organizations to provide counseling to students and their families after an incident.
- Develop alternative teaching methods for students unable to return immediately to classes: correspondence classes, videoconferencing, tele-group tutoring, etc.
- Create a plan for conducting classes when facilities are damaged (e.g., alternative sites, half-day sessions, portable classrooms).
- Get stakeholder input on prevention and mitigation measures that can be incorporated into short-term and long-term recovery plans.

C. Communication Tools
Some common internal and external communication tools that NCSOS may use include the following:

- Standard telephone - landline
- Cellular telephones: These phones may be the only tool working when electric service is out; they are useful to faculty/staff en route to or from a site. The use of text messaging is the most effective form of communication when systems are overwhelmed.
- Intercom systems: The intercom system includes teacher-initiated communication with the office using a handset rather than a wall-mounted speaker.
- Bullhorns and megaphones: A battery-powered bullhorn is part of the school’s emergency to-go kit to address students and staff who are assembling outside
the school. Procedures governing storage and use will help ensure readiness for
use.

- Two-way radio: Two-way radios provide a reliable method of communication
between rooms and buildings at a single site. All staff will be trained to
understand how to operate the two-way radio.

- Computers: A wireless laptop computer may be used for communication both
within the school, to District and County Offices, and to other sites. Email may be a
useful tool for updating information for staff, other schools in an affected area, and
the District and County offices. An assigned staff member(s) will post information
such as school evacuation, closure, or relocation on the home page of the school
and district Web site.

- Fax machines: Possible uses include off-campus accidents where lists of students
and staff members involved, their locations, and needed telephone numbers can
be quickly and accurately communicated.

- Alarm systems on school sites: Bells or buzzers are in place and sound in
different ways to signal different types of incidents – for example, fire,
lockdown, or special alert (with instructions to follow). All staff/faculty,
support staff, students, and volunteers will be trained on what the sounds mean
and how to respond to them.

- Whistles: Whistles should be included in crisis kits in order to signal a need for
immediate attention or assistance.

- Runners—hand-carried notes may be used for communication as need dictates.

VI. ADMINISTRATION, FINANCE, AND LOGISTICS

A. Agreements and Contracts

If school resources prove to be inadequate during an incident, NCSOS will request
assistance from local emergency services, and other agencies. All requests will be
approved by the Business Offices at District and County levels. NCSOS will follow
all requirements of local, state and federal funding requirements for disaster relief.

B. Recordkeeping

1. Administrative Controls

NCSOS Business Offices is responsible for establishing the administrative controls
necessary to manage the expenditure of funds and to provide reasonable accountability
and justification for expenditures made to support incident management operations for
NCSOS. These administrative controls will be done in accordance with the established
local fiscal policies and standard cost accounting procedures.

2. Activity Logs

The ICS Section Chiefs will maintain accurate logs recording key incident
management activities, including:
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- Activation or deactivation of incident facilities.
- Significant changes in the incident situation.
- Major commitments of resources or requests for additional resources from external sources.
- Issuance of protective action recommendations to the staff and students.
- Evacuations.
- Casualties.
- Containment or termination of the incident.

C. Incident Costs

1. Annual Incident Management Costs
The ICS Finance and Administration Section is responsible for maintaining records summarizing the use of personnel, equipment, and supplies to obtain an estimate of annual incident response costs that can be used in preparing future school budgets.

2. Incident Costs
The ICS Finance and Administration Section Chief will maintain detailed records of costs for incident management and operations to include:
- Personnel costs, especially overtime costs,
- Equipment operations costs,
- Costs for leased or rented equipment,
- Costs for contract services to support incident management operations, and
- Costs of specialized supplies expended for incident management operations.

These records may be used to recover costs from the responsible party or insurers or as a basis for requesting financial assistance for certain allowable response and recovery costs from the State and/or Federal government.

D. Preservation of Records

In order to continue normal school operations following an incident vital records must be protected. These include legal documents and student files as well as property and tax records. The principal causes of damage to records are fire and water; therefore, essential records should be protected accordingly. Details are outlined in the Continuity of Operations (COOP) Procedures, a functional annex of this plan.

VII. PLAN DEVELOPMENT, MAINTENANCE, AND DISTRIBUTION

NCSOS or designee is responsible for the overall maintenance and revision of the School Safety Plan. Site specific/incident specific response planning, coordination of training, exercising, and drills are the responsibility of the Principal or designee at each school site.

The NCSOS safety committee is responsible for approving and promulgating the Comprehensive School Safety Plan. Community fire, law enforcement, and emergency managers’ suggestions for improvement will be considered.
A. Approval and Dissemination of the Plan

The NCSOS safety committee will approve and disseminate the Comprehensive School Safety Plan following these steps:

- Review and Validate the Plan
- Present the Plan (for Comment or Suggestion)
- Obtain Plan Approval
- Distribute the Plan

1. Record of Changes

Each update or change to the plan will be tracked. The record of changes will include: the change number, the date of the change, and the name of the person who made the change.

- Christine Espedal, NCSOS Safety and School Climate Coordinator made updates on building changes/locations for NCSOS and EJ in March 2017.

2. Record of Distribution

Copies of the Comprehensive School Safety Plan will be distributed to those tasked in this document. The record of distribution will be kept as proof that tasked individuals and organizations have acknowledged their receipt, review, and/or acceptance of the plan. The Safety Committee will indicate the title and name of the person receiving the plan, the agency to which the receiver belongs, the date of delivery, and the number of copies delivered. Copies of the plan may be made available to the public and media without the sensitive information at the discretion of the Superintendent.

B. Plan Review and Updates

The Comprehensive School Safety Plan will be reviewed annually by the NCSOS Safety Committee. Compliance with education code Section 32286 requires, “each school shall adopt its comprehensive school safety plan by March 1, 2000, and shall review and update is plan by March 1 every year thereafter.”

The NCSOS Safety Plan will be updated based upon deficiencies identified during incident management activities and exercises and when changes in threat hazards, resources and capabilities, or school structure occur.

C. Training and Exercising the Plan

NCSOS understands the importance of training, drills, and exercises in maintaining and planning for an incident. To ensure that all school personnel and community first responders are aware of their duties and responsibilities under the school plan and the most current procedures, the following training, drill, and exercise actions will occur.

NCSOS School Safety Plan training will include:

- Hazard and incident awareness training for all staff.
Orientation to the Comprehensive School Safety Plan and annexes.

First aid and CPR training offered for all staff.

Team training to address specific incident response or recovery activities, such as Parent-Student Reunification, Special Needs, and Relocation.

Volunteer participation in two online FEMA courses: ICS 100 and IS-700. Both courses are available for free at FEMA’s Emergency Management Institute Website. **Schools receiving federal funds are required to complete these two courses.**

Additional training will include drills, and tabletop and functional exercises. Drills will be conducted in compliance with California Education Code. Exercises will occur at least once per school year. Approved parent volunteers and community members will also be incorporated into larger training efforts.

All NCSOS staff members are expected to develop personal and family emergency plans. Each family should anticipate that a staff member may be required to remain at school following a catastrophic event in alignment with Disaster Service Workers status. Knowing that the family is prepared and can handle the situation will enable school staff to do their jobs more effectively.

VIII. AUTHORITIES AND REFERENCES
The following regulations are the State authorizations and mandates upon which this Comprehensive School Safety Plan is based. These authorities and references provide a legal basis for incident management operations and activities.

- California Senate Bill 187 (Chapter 736, Hughes, Statutes of 1997) requires that all California schools to develop and implement comprehensive Safe School Plans. (Education Code Section 35294.2). **Education Code Section 35294.6(a) requires that the plan be reviewed and updated annually by March 1.**

- California Education Code 33031 requires that school principals formulate and submit to the district superintendent for approval a civil defense and emergency preparedness plan for that school. Plans must be tested two times during the school year.

- California Government Code Title 1, Division 4, Chapter 8, section 3100 deems public workers to be disaster service workers subject to such disaster services activities as may be assigned to them, and that school districts have a responsibility to be prepared as possible to meet emergencies.

- Because all schools are integral components of every community and its government, it is recommended that all schools—regardless of whether or not they are recipients of Federal preparedness funding—implement NIMS. The Standardized Emergency Management System mandates the use of the National Incident Management System and the use of the Incident Command System (ICS) for managing all disaster/crisis situations.

- Education Code 32282 (a) states: The comprehensive school safety plan shall include, but not be limited to, both of the following:
1. Assessing the current status of school crime committed on school campuses at school-related functions.

2. Identifying appropriate strategies and program that will provide or maintain a high level of school safety and address the school’s procedures for complying with existing laws related to school safety.

VIV. Climate

I. PURPOSE

The purpose of this section is to ensure that there are programs in place to provide staff and students with a positive school and work climate.

II. SCOPE

The section outlines the importance of a positive school climate and the tools used for assessing school climate and providing data to guide school improvement efforts.

III. CORE FUNCTIONS

Nevada County Superintendent of Schools will act as a resource for school sites to conduct research, support, train, and guide school staff in the development of a positive school climate curriculum goals and standards.

- Work with district and site staff and administrators to determine professional development needs for school climate topics.
- Assist in procurement, distribution and use of school climate curriculum materials and supplemental aids.

A. Assessment of school climate

Education Code 32282 (a) states: The comprehensive school safety plan shall include, but not be limited to, both of the following:

1) Assessing the current status of school crime committed on school campuses at school-related functions.
2) Identifying appropriate strategies and program that will provide or maintain a high level of school safety and address the school’s procedures for complying with existing laws related to school safety.

Nevada County Superintendent of schools reviews appropriate sources of data to identify school safety issues.

- As a measure of school climate the California Health Kids Survey (CHKS) is conducted. School climate index is measured and reviewed annually.
- Monthly Community Agencies United for Safe Schools and Safe Streets (CAUSSSSS) meetings are conducted to allow continued collaboration and cooperation with law enforcement, probation, school sites principals, mental health agencies, SARB and school district representatives.
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- Goals for improved school climate are a vital component of annual school improvement efforts, including those identified as part of the Local Control and Accountability Plan (LCAP).

B. Implementation and action for positive school climate:
- NCSOS participated in a four year implementation of the Safe Schools Healthy Students Program
- Olweus anti-bully prevention curriculum was introduced in the 2012-2013 school year and continues to be reviewed in many K-12 districts in Nevada County.
- Second Step K-8 bully prevention curriculum is made available through NCSOS.
- NCSOS is active in providing training in the Positive Behavior Intervention and Support (PBIS) model (recognized as best practice for schools). Several schools in the county have implemented the program at Tier I, II, and III levels of training.
- Sources of Strength Suicide Prevention program has been implemented in the Nevada Joint Union High School District.
- Nevada County Mental Health Services works collaboratively with school sites to create a positive environment and support anti-stigma mental health and prevention strategies.
- Effective counseling and wellness services are available to all students (psychological and social services, attendance improvement, dropout prevention and recovery, and appropriate referral systems for student support).
- Student Assistance Programs, intervention, and referrals are in place on school sites.
- SMART team referrals are in place to meet the needs of at-risk students and/or families.
- NCSOS works together with families in the county through PARTNERS: People and Resources Together; a Network of Education, Recreation and Support. Family Resource Centers offer parenting classes and workshops, community resources and referrals, child development information, after-school enrichment, and parent/child classes and activities.

C. Implementation and action for School Safety
- Review of existing school site discipline rules and procedures are done regularly. Expectations for student behavior, codes of conduct, unacceptable behavior, and disciplinary consequences are reviewed annually. Parent and student signatures ensure understanding and acceptance of policies and procedures.
- Internet use agreements between school sites and students are in place to ensure proper and safe use of internet services.
- Professional development activities are promoted for all school personnel to include training on the implementation of the school site plan, safe school strategies, crisis response training, consistent enforcement of school discipline
policies, child abuse reporting, and identification and recognition of student mental health issues.
- Accesses to school sites have been appropriately restricted: procedures are in place to address visitors to campus. The use of campus supervisors and security equipment are appropriately utilized.
Functional Annexes

Each functional annex describes the policies, processes, roles, and responsibilities for that function. Functional annexes address all-hazard critical operational functions, including:

**CONTINUITY OF OPERATIONS (COOP) PROCEDURES**

I. PURPOSE

The purpose of these Continuity of Operations (COOP) procedures is to ensure that there are procedures in place to maintain or rapidly resume essential operations within the county after an incident that results in disruption of normal activities or services to schools. Failure to maintain these critical services would significantly affect the education and/or service mission of the school in an adverse way.

- Common procedures, and
- Specialized procedures.

All functional annexes address:
- Situations under which the procedures should be used
- Who has the authority to activate the procedures
- Specific actions to be taken when the procedures are implemented

II. SCOPE

It is the responsibility of Nevada County Superintendent of Schools officials to protect students and staff from incidents and restore critical operations as soon as it is safe to do so. This responsibility involves identifying and mitigating hazards, preparing for and responding to incidents, and managing the recovery. These COOP procedures are written to address these responsibilities before, during, and after times of routine work schedules. They apply to Nevada County Superintendent of Schools, Earle Jamison Educational Options, T.K.M. Center, and the Sierra College Child Development Center.

The COOP procedures outline actions needed to maintain and rapidly resume essential academic, business, and physical services after an incident. NCSOS relies on strong internal and external communication systems and partnerships with contractors and organizations to quickly recovery following an incident.

III. RESPONSIBILITIES

The delegation of authority and management responsibilities in event of an incident follows the hierarchy outlined in previous sections. Designated school staff/faculty COOP procedures personnel, in conjunction with the superintendent, will perform the essential functions.
<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibilities</th>
</tr>
</thead>
</table>
| Superintendent               | - Determine when to close schools, and/or send students/staff to alternate locations.  
                            |   - Disseminate information internally to students and staff.  
                            |   - Communicate with parents, media, and the larger school community.  
                            |   - Identify a line of succession, including who is responsible for restoring which business functions for schools/districts. |
| Associate Superintendent or  | - Ensure systems are in place for rapid contract execution after an incident.  
designee                      |   - Identify relocation areas for classrooms and administrative operations.  
                            |   - Create a system for registering students (out of district or into alternative schools).  
                            |   - Brief and train staff regarding their additional responsibilities.  
                            |   - Secure and provide needed personnel, equipment and supplies, facilities, resources, and services required for continued operations.  
                            |   - Identify strategies to continue teaching (e.g., using the Internet, providing tutors for homebound students, rearranging tests).  
                            |   - Reevaluate the curriculum.                                                                                                                  |
| Maintenance Personnel        | - Work with local government officials to determine when it is safe for students and staff to return to the school buildings and grounds.  
                            |   - Manage the restoration of school buildings and grounds (e.g. debris removal, repairing, repainting, and/or re-landscaping).  |
Office Staff/Business Office

- Maintain inventory.
- Maintain essential records (and copies of records) including school’s insurance policy.
- Ensure redundancy of records is kept at a different physical location.
- Secure classroom equipment, books, and materials in advance.
- Restore administrative and recordkeeping functions such as payroll, accounting, and personal records.
- Retrieve, collect, and maintain personnel data.
- Provide accounts payable and cash management services.

Safety and School Climate Coordinator

- Establish support services for students and staff/faculty.
- Implement additional response and recovery activities according to established protocols.

To implement the COOP procedures:

- All core COOP procedures personnel will undergo training on executing the COOP procedures. Training will be designed to inform each participant of his/her responsibilities (and those of others) during implementation.

IV. PROCEDURES

The following procedures will be followed by staff to assist in the execution of essential functions and the day-to-day operations.

A. Activation and Relocation

The superintendent will determine when to activate and implement the COOP procedures and make the decision to relocate to the alternate site. Authority for activation may be delegated. The activation may occur with or without warning. The superintendent or designee (with delegated authority) will activate the COOP procedures whenever it is determined the school is not suitable for safe occupancy or functional operation.

Alert, Notification, and Implementation Process

Staff members will be part of the telephone tree used to notify employees of COOP procedure activation and provide situation information, as available. Parents/guardians will be alerted and notified using the automated notification system as important information becomes available.
B. Relocation Sites
Relocation sites have been identified as locations to establish management and to implement essential functions if warranted by an incident. Each school/office site will have more than one potential relocation site, in different wind directions from the incident site.

C. Alternate Facilities and Strategy
For estimated short-term (2 to 14 days) payroll and personnel actions, the alternative facility will be the NCSOS Annex. Contingent alternative facilities are listed below:

<table>
<thead>
<tr>
<th>Alternate Facility</th>
<th>Can Replace This Primary Facility</th>
<th>Street Address</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>To be determined as needed</td>
<td>NCSOS Offices</td>
<td>380 Crown Point Circle</td>
<td>Sammie White - 530-478-6400 Ext. 2003</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Grass Valley, CA</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Nevada City, CA</td>
<td></td>
</tr>
<tr>
<td>To be determined as needed</td>
<td>Sierra College Child Development Center and TKM</td>
<td>Two sites</td>
<td>Shar Johns, Associate Superintendent Ed Services</td>
</tr>
</tbody>
</table>

For each alternate facility, the essential resources, equipment, and software that will be necessary for resumption of operations at the site will be identified and plans developed for securing those resources. IT systems available at the site will need to be tested for compatibility with NCSOS backup data.
E. Interoperable Communications/Backup Sites

NCSOS Annex may be used as a temporary alternative site for short-term disruptions involving payroll and personnel actions. NCSOS offices would serve as a temporary alternative site for NCSOS Annex for short-term disruptions in service.

With a longer term and/or more comprehensive incapacity of the building, temporary housing would be established while a relocation site is secured.

F. Vital Records and Retention File

Vital records are archived and/or retained on backup data systems stored off site.

G. Human Capital Management

Employees responsible for essential functions are cross-trained. Identified special needs employees are provided Americans with Disabilities Act (ADA) accommodation and guidance in their responsibilities as well as the assistance that may be provided by coworkers in event of an incident. A coworker may assist the individual, in the appropriate capacity, to an area of safety. All personnel are also encouraged to plan for their families’ well-being before a disaster strikes.

H. Reconstitution

In most instances of COOP procedures implementation, reconstitution will be a reverse execution of those duties and procedures listed above, including:

- Inform staff that the threat of or incident no longer exists, and provide instructions for the resumption of normal operations.
- Supervise an orderly return to the school buildings.
- Conduct an after-action review of COOP operations and effectiveness of plans and procedures.

I. RECOVERY: PSYCHOLOGICAL HEALING PROCEDURES

I. PURPOSE

These procedures have been developed to provide an emotional catharsis to students/staff impacted by trauma at school or in the community. Following a traumatic event or incident, the following recovery procedures should be implemented to assist students, staff, and their families in the healing process.

II. SCOPE

The following procedures outline steps to be taken by staff following a trauma, a serious injury or death, and/or a major incident impacting the community. A working relationship with Nevada County Mental Health professionals ensures preparation for recovery from an incident.
IV. RESPONSIBILITIES

To implement the recovery: psychological healing procedures:

- Staff members will be offered tips on how to recognize signs of trauma.
- Mental health experts from Nevada County Crisis Counseling team will be available to offer expertise and help.

V. SPECIALIZED PROCEDURES

The following procedures will be implemented by staff when directed by the superintendent or when deemed appropriate by the situation.

A. Immediately Following a Serious Injury or Death and/or Major Incident:
- Convene a staff meeting immediately to discuss how the situation is being handled and to discuss what resources are available to staff, students, and families.
- Set up crisis centers and designate private rooms for private counseling/defusing. Staff should include outside mental health professionals to assist with staff grief.
- Encourage open discussions about the incident and allow staff to openly discuss feelings, fears, and concerns shortly after the incident. Any staff that is excessively distraught should be referred to the crisis response team.
- Accept donations. In the first hours and days after a major incident, offers of help will probably be plentiful; however, offers will diminish considerably as time passes. Donations given and not used can always be returned. Designate a place for staff, students, and community members to leave well-wishes, messages, and items.

B. Hospital/Funeral Arrangements
- Provide staff with information regarding visitation and/or funeral arrangements (time, location, customs) when available. If the funeral is scheduled during a work day, staff may be excused from work at the Superintendent’s discretion.
- Encourage staff to attend the funeral to provide support for the family and bring closure to the incident.
- Designate staff person(s) to visit the hospital and/or attend the funeral to represent the school.

C. Post-Incident Procedures
- Allow for changes in normal routines or schedules to address injury or death; however, recommend staff return to their normal routine as soon as possible after the funeral.
- Follow up with staff that receive counseling and refer them to outside mental health professionals as needed.
- Donate all remaining memorial items to charity.
- Discuss and approve memorials with the NCSOS board consent.
Hazard- and Threat-Specific Annexes

The hazard- and threat-specific annexes:
- Provide unique procedures, roles, and responsibilities that apply to a specific hazard.
- Provisions and applications for warning the public and disseminating emergency public information are included.

California Government Code, Section 3100, Title 1, Division 4, Chapter 4.
States that public employees are disaster service workers, subject to such disaster service activities as may be assigned to them by their superiors or by law. The term "public employees" includes all persons employed by the state or any county, city, city and county, state agency or public district, excluding aliens legally employed.

SITE COMPREHENSIVE SAFETY PLAN
The law applies to public school employees in the following cases:
- When a local emergency is proclaimed.
- When a state of emergency is proclaimed.
- When a federal disaster declaration is made.

The law has two ramifications for School District employees:
1. It is likely that public school employees are pressed into service as Disaster Service Workers by their superiors, and may be asked to do jobs other than their usual duties for periods exceeding their normal working hours.
2. When pressed into disaster service, employees' Workers' Compensation Coverage becomes the responsibility of state government (OES), but their overtime pay is paid by the school.

These circumstances apply only when a local or state emergency is declared.

NATURAL HAZARDS: FLOOD

Flooding is a natural feature of the climate, topography, and hydrology of NCSOS and its surrounding areas. Some floods develop slowly during an extended period of rain or in a warming trend following a heavy snow. Flash floods can occur quickly, without any visible sign of rain. Catastrophic floods are associated with burst dams and levees, hurricanes, storm surges, tsunamis, and earthquakes. The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of a flood.

I. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to a flood near or on school grounds.

II. CORE FUNCTIONS

The County of Nevada Office of Emergency Services, the National Weather Service, and other Federal cooperative agencies have an extensive river and weather monitoring system...
and provide flood watch and warning information to the school community via radio, television, Internet, and telephone. In the event of a flood, the Incident Commander, or superintendent, will activate the EOP and implement the Incident Command System. The superintendent will alert staff/faculty and school site administrations in case of imminent or confirmed flooding, including that due to dam failure.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of a flood include the following:

- Evacuation
- Reverse Evacuation
- Relocation
- Parent-Student Reunification
- Special Needs Population
- Continuity of Operations (COOP)
- Recovery: Psychological Healing
- Mass Care

B. Activating the Safety Plan

The superintendent will determine the need to activate the Safety Plan and designate an Incident Commander.

1. Incident Commander Actions

- Issue stand-by instruction. In consultation with the superintendent and Nevada County Office of Emergency Services determine if evacuation is required.
- Notify local law enforcement of intent to evacuate, the location of the safe evacuation site, and the route to be taken to that site.
- Delegate a search team to ensure that all staff has been evacuated.
- Activate communications plan.
- Determine if additional procedures should be activated.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Notify the site administrators of the status and action taken.
- Update the administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff to return to the building until proper authorities have determined that it is safe to do so.
- Determine whether offices will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions
Monitor radio and Internet for flood information and report any developments to the Incident Commander.

- Review procedures with staff as needed.
- Disseminate information about the incident and follow-up actions such as where school sites have relocated and parent-student reunification procedures.
- Implement the internal and external communications plan.
- Notify relocation centers and determine an alternate relocation center, if needed, if primary and secondary centers would also be flooded.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

- Execute evacuation procedures when instructed by the Incident Management Team and/or Section Chiefs. Durham Student Services has verbally agreed to assist as needed in the event of a disaster to safety evacuate students from school sites.
- Account for all staff.
- Remain together as a staff throughout the evacuation process.
- Upon arrival at the safe site, account for all staff. Report any missing or injured staff to the Incident Commander.
- Do not return to the building until it has been inspected and determined safe by proper authorities.
- Document all actions taken.

4. Bus Driver Actions for school sites

- If evacuation is by bus, do not drive through flooded streets and/or roads. Do not attempt to cross bridges, overpasses, or tunnels that may be damaged by flooding.
- If the driver is caught in an unavoidable situation, seek higher ground immediately. If the bus stalls and water is rising, abandon the bus and seek higher ground before the situation worsens.
- Use two-way radios to communicate with the Incident Commander, Incident Management Team, and Section Chiefs.
- Document all actions taken.

TECHNOLOGICAL HAZARDS: CHEMICAL

I. PURPOSE

Hazardous chemicals are used for a variety of purposes and are regularly transported through many areas in and around Nevada County. Currently, ammonia, chlorine, and propane are all used and stored on school grounds. The purpose of this annex is to ensure
that there are procedures in place to protect staff/students and school property in case of a chemical spill.

Chemical accidents may originate inside or outside the building. Examples include: toxic leaks or spills caused by tank, truck, or railroad accident; water treatment/waste treatment plants; and industry or laboratory spills.

A. Operational Functions/Procedures That May Be Activated

Operational functions, or procedures, that may be activated in the event of an external chemical spill include:

- Reverse Evacuation
- Special Needs Population
- Shelter-in-Place
- Evacuation
- Parent-Student Reunification
- Continuity of Operations (COOP)
- Recovery: Psychological Healing
- Mass Care

If there is an internal chemical spill, the following procedures may be activated:

- Evacuation
- Special Needs Population
- Relocation
- Parent-Student Reunification

The Incident Commander and the Incident Management Team/Section Chiefs will determine if and when these procedures should be activated.

B. Activating the plan for an External Spill
The superintendent will determine the need to activate the safety plan and designate a temporary Incident Commander until a qualified HazMat Incident Commander arrives at the scene.

1. Incident Commander Actions
   - Issue stand-by instruction if school is in session.
   - Determine what procedures should be activated.
   - Consider a reverse evacuation to bring all persons inside the building.
   - Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
   - Notify local law enforcement of intent to shelter in place.
   - Notify the school site administrators of the status and action taken.
   - Activate communications plan.
• Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
• Update site administrators, Incident Management Team, and Section Chiefs of any significant changes.
• Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.
• Give the “all clear” signal after the threat has passed.
• Determine whether school will be closed or remain open.
• Document all actions taken.

2. Incident Management Team and Section Chiefs Actions
• Review procedures with staff if needed.
• Implement the internal and external communications plan.
• Monitor radio and Internet for additional information and report any developments to the Incident Commander.
• Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
• Notify relocation centers and determine an alternate relocation center if necessary.
• Implement additional procedures as instructed by the Incident Commander.
• Take appropriate action to safeguard school and office property.
• Document all actions taken.

3. Staff Actions
• Move staff away from immediate vicinity of danger.
• Execute shelter-in-place procedures when instructed by the Incident Management Team and/or Section Chiefs.
• Report any missing or injured staff to the Incident Commander.
• Remain in sheltered area until the “all clear” signal has been issued.
• In the event of building damage, evacuate staff to safer areas of the building or from the building. If evacuation does occur, do not re-enter the building until an “all clear” signal is issued.
• Document all actions taken.

A. Activating the safety plan for an Internal Chemical Spill
The superintendent will determine the need to activate the EOP and designate a temporary Incident Commander until a qualified HazMat Incident Commander arrives at the scene.

If the chemical spill is internal, the following steps will be taken by the school community:

1. Person Discovering the Spill
• Alert others in immediate area to leave the area.
• Close windows and doors and restrict access to affected area.
• Notify principal/teacher/safety officer.
• Do not eat or drink anything or apply cosmetics.

2. Incident Commander Actions
• Issue stand-by instruction to all staff.
• Determine what procedures should be activated.
• Activate the evacuation procedures using primary or alternate routes, avoiding exposure to the chemical fumes.
• Consider an office evacuation.
• Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
• Notify the local fire department and the Department of Public Health. Provide the following information:
  o Site name and address, including nearest cross street(s).
  o Location of the spill and/or materials released; name of substance, if known. Characteristics of spill (color, smell, visible gases). Injuries, if any.
• Notify local law enforcement of intent to evacuate.
• Notify the site administrators of the status and action taken.
• Activate communications plan. Issue directed transportation instruction if staff will be evacuated to a safer location by means of buses and cars.
• Update the site administrators, Incident Management Team, and Section Chiefs of any significant changes.
• Do not allow staff to return to the building until proper authorities have determined that it is safe to do so.
• Give the “all clear” signal after the threat has passed.
• Determine whether the offices will be closed or remain open.
• Document all actions taken.

3. Incident Management Team and Section Chiefs Actions
• Move staff and any students away from the immediate danger zone and keep staff and students from entering or congregating in danger zone.
• Review procedures with staff if needed.
• Implement the internal and external communications plan.
• Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
• Notify relocation centers and determine an alternate relocation center if necessary.
• Implement additional procedures as instructed by the Incident Commander.
• Take appropriate action to safeguard office property.
• Document all actions taken.
4. Staff Actions

- Move staff away from immediate vicinity of danger.
- Report location and type (if known) of the hazardous material to Incident Commander.
- Execute evacuation and relocation procedures when instructed by the Incident Management Team and/or Section Chiefs unless there is a natural or propane gas leak or odor. If a natural or propane gas leak or odor is detected, evacuate immediately and notify the superintendent.
- If evacuation is implemented, direct all staff to report to assigned evacuation area. Take class roster and emergency to-go kits. Check that all staff has left the building.
- Upon arrival at evacuation site, account for all staff. Notify Incident Commander or designee of any missing or injured staff. Staff should remain together throughout the evacuation and relocation process until all clear is given.

EARTHQUAKE

Purpose

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of an earthquake.

A. Operational Functions/Procedures That May Be Activated

A drop, cover and hold procedure is recommended as “best practice” in the event of an earthquake. “Drop, cover, and hold procedure” means an activity whereby each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows.

Protective measures and mitigating efforts are to be taken before, during, and following an earthquake. A program to ensure that the students, certificated and classified staff is aware of and properly trained in, the earthquake emergency procedure system. (Code of Regulations, Section 35297)

B. Activating the plan for an Earthquake

The superintendent will determine the need to activate the safety plan and designate a temporary Incident Commander until a qualified first responder arrives at the scene and gives additional instructions.

1. Incident Commander Actions
   - Issue stand-by instruction if school is in session.
   - Determine what procedures should be activated.
- Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems, power and gas and to check stability of buildings.
- Notify local law enforcement of intent to evacuate or shelter in place.
- Notify the school site administrators of the status and action taken.
- Activate communications plan.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Update site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.
- Give the "all clear" signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions
- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Monitor radio and Internet for additional information and report any developments to the Incident Commander.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions
Tremors and shaking of the earth are the signals of an earthquake and there are usually no warnings; therefore, teachers should initiate immediate action. Do not wait for a P.A. announcement.

a. Teachers should instruct their students to DUCK AND COVER and HOLD using desks and chairs to protect themselves from falling objects. Building walls tend to fall outward; therefore, utilize the protection of inner walls, hallways and doorways. Keep away from glass walls, windows and skylights.

b. Be sure to open classroom doors to prevent them from becoming jammed.

c. After the earthquake tremors subside, the principal will either order an evacuation of the buildings using the established fire drill signals and procedures or will direct everyone to resume the regular school routine.
If the school is to be evacuated, the established fire/leave the building evacuation procedures include the following elements:

a. When the fire drill bell sounds, please have your class move out of our classroom in a quiet and orderly fashion down the corridor to the nearest exit in the direction indicated by the "Building Evacuation" map posted in your classroom.

b. Make sure EVERY student leaves your room and is exiting the building in the proper direction and toward the designated class assembly area.

c. Please take your roll book.

d. Follow your class to insure that none of your students remain inside the building.

When you and your class have exited the building, please gather your students in an area well away from the building. At this time, take roll. Please fill out the Emergency Preparedness Teacher/Staff Report Form.

e. Please keep your class outside of the building until a verbal "all clear" is given indicating that it is safe to return to your class. If it has been determined that it is not safe to return to class, you are then asked to escort your class to the nearest open area and supervise them until they are released to a family member or are delivered home by school personnel.

**DROP, COVER AND HOLD**

**Indoors:**

**DROP:** Take cover under a nearby desk or table, positioning as much of the body as possible under cover.

**COVER:** Clasp both hands behind the neck, bury your face in your arms, make your body as small as possible, close eyes and cover ears with forearms.

**HOLD:** Hold on to the table legs or side of the desk. Remain in position until the ground stops shaking or the teacher indicates that this phase of the drill has ended.

*If there is no table or desk nearby, but there are chairs* (such as an auditorium-style arrangement):
DROP: Take cover under the chairs, if possible, and/or between the rows of chairs, by dropping to the floor, holding on and protecting the eyes with the arm.

If there are no tables or chairs nearby (Or not enough):

DROP: Take cover by dropping to the floor, against an interior wall, if possible. Select the closest safe place: between tables or against a wall. The “Drop” position is preferred: on the floor, on the knees, leaning over to rest on the elbows, hands clasped behind the neck, face down for protection.

In the hallway:

DROP: Take the “drop” position alongside the walls. Try to avoid earthquake hazards such as unsecured lockers, trophy cases, etc. Choose the closest safe place.

On the stairs:

DROP: Sit down, hold onto handrail and cover eyes.

Outdoors:

Move away from the buildings, power lines, block walls, and other items, which might fall.

Take the “drop” position or sit down.

Staff/Students in wheel chairs should remain in the chair, lock the brakes, duck head to lap and cover head and neck.

Evacuation: An Evacuation should NEVER be automatic. There may be more danger outside the building than there is inside. If administrative directions are not forthcoming, the teacher will be responsible for assessing the situation and determining if an evacuation is required. Pre-determined evacuation areas should be in open areas, without overhead hazards and removed from potential danger spots (covered walkways, large gas mains, chain linked fences [electric shock potential]). Students are to remain with their teacher in the evacuation area. Teachers shall take their roll books, take roll once in the evacuation area and be prepared to identify missing students to administrators and/first responders.

The principal or designee shall keep a copy of each drill conducted on the Emergency Drill Report form and file a copy with the Superintendent/designee.
DRILLS: A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.

FIRE/WILDFIRE EVACUATION

I. PURPOSE
The purpose of this annex is to ensure that there are procedures in place to protect staff/students, office and property in the event of a fire or wild fire on the site or threatening the community.

II. SCOPE
The annex outlines additional responsibilities and duties as well as procedures for staff responding to an impending wildfire.

III. CORE FUNCTIONS
NCSOS is compliant with fire codes and inspections mandated by the Nevada County Fire Marshall. Fire extinguishers and fire alarms are strategically placed and inspected in compliance with state recommendations.

A. Operational functions/procedures that may be activated
Operational functions that may be activated in the event of a fire or wild fire on an office or school site or in close proximity include the following:

- Evacuation
- Relocation

1. Incident Commander Actions
   - Issue evacuation order as recommended by local Fire Department.
   - Determine what procedures should be activated depending on the location and nature of the fire/wild fire.
   - Consult with local fire services and Nevada County Office of Emergency Services.
   - Notify site specific administrators and staff.
   - Designate a specific staff member to coordinate with public safety at the Incident Command Post.
   - Be available to deal with the media and bystanders.
   - Assist with Parent-Student Reunification if requested

2. Staff Actions
   - Assist with ordered evacuation

C. Activating the safety plan for Fire/Wild Fire
The Superintendent will determine the need to activate the safety plan and designate a temporary Incident Commander until the local fire department or Office of Emergency Services assumes command.
1. Notify 911 and report fire
2. Incident Commander Actions
   - Issue stand-by instruction to all office and school site staff
   - Determine what procedures should be activated
   - Activate the evacuation procedures using primary or alternate routes, avoiding exposure to fire.
   - Consider all-school site evacuation.
   - Notify Maintenance to shut off utilities as appropriate.

3. Incident Management Teams and Section Chiefs Actions
   - Follow evacuation protocol assisting students and staff.
   - Review procedures with staff as needed.
   - Implement the internal and external communications plan.
   - Notify relocation centers and determine an alternate relocation center if necessary.
   - Implement additional procedures as instructed by Incident Commander.
   - Take appropriate action to safeguard office and school property.
   - Document all actions taken.

4. Staff actions
   - Execute evacuation and relocation procedures when instructed by the Incident Management Team unless there is a natural or propane gas leak odor. If a natural or propane gas leak or odor is detected, or if danger of fire is imminent, evacuate immediately and notify Superintendent.
   - Whenever the fire alarm is sounded, all students, staff, teachers and other employees shall quickly leave the building in an orderly manner. Administration or designee shall ascertain that no student remains in the building.
   - Designated evacuation routes shall be posted in each room. Teachers shall be prepared to select alternate exits and direct their classes to these exits in the event the designated evacuation route is blocked.
   - Evacuation areas will be established away from fire lanes.
   - Students are to remain with their teacher in the evacuation area. Teachers shall take their roll books, take roll once in the evacuation area and be prepared to identify missing students to administrators and/or fire marshals/designees.

**DRILLS:** Principals shall hold fire drills at least once a month in all elementary and middle schools and at least twice each school year at all high schools. The principal or designee shall keep a copy of each drill conducted on the Emergency Drill Report form and file a copy with the Superintendent/designee.
HUMAN-CAUSED HAZARDS: INTRUDER

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of an intruder onto NCSOS property.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an intruder on school or office sites.

III. CORE FUNCTIONS

NCSOS will encourage school sites to post signs at point of entry to the campus and buildings from streets and parking lots stating the following:

- All visitors entering school grounds on school days between 7:00 a.m. and 4:30 p.m. must register at the Main Office.
- To help prevent intruders on school grounds, NCSOS will recommend sign-in sheets and name tags to be worn in a visible location. Name tags will be filled out by office staff and visitors will return to office to sign out and return name tags.
- Exit doors will remain unlocked for easy exit.
- The locking of main entrance and classroom doors will be a site decision.

In the event of an intruder NCSOS will contact law enforcement agencies for their assistance. Practiced procedures may be put into action to alert and protect students and staff. At the NCSOS office, if safe to do so, the panic button in the main office will activate Grey Electric Alarm Company who will alert Law Enforcement.

Precautionary measures are outlined below to keep staff and students from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep staff and students safe.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of an intruder on site include the following:

- Alert - notify those in harm’s way of the danger at hand. Call 911. Be clear, concise, and accurate with information. Caller should identify self, the location,
suspect information, type of weapon (if applicable), direction of travel and call back number.

- Lockdown or shelter-in-place – Lock down and barricade entry points as appropriate for incident. Law enforcement will enter locked rooms with a key; staff should not open door on command.
- Inform – Superintendent or designee will give real time updates to affected school and office sites as approved by law enforcement.
- Counter – If the intruder enters the room with intent to cause harm, counter the attacker as a last resort. Use distraction devices, spread out, turn out the lights and be ready to cause confusion for the intruder.
- Evacuate – Put time and distance between staff and intruder if safe to do so.

B. Activating the Safety Plan

The superintendent will determine the need to activate the Safety Plan and designate an Incident Commander to implement the procedures specified in this annex. The Incident Commander will transfer command to law enforcement as soon as possible.

1. Incident Commander Actions

- Issue stand-by instruction.
- Determine what procedures should be activated depending on the location and nature of the intruder.
- Consult with local law enforcement and emergency management agencies and monitor the situation.
- If appropriate and safe to do so, request intruder to leave campus in a calm, courteous, and confident manner.
- Notify law enforcement and School Resource Officers to assist if necessary. Provide a description and location of intruder.
- Keep subject in view until police or law enforcement arrives.
- Activate communications plan.
- Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel.
- Notify the superintendent/Policy Group of the status and action taken.
- Be available to deal with the media and bystanders and keep site clear of visitors.
- Activate the Crisis Response Team to implement recovery: psychological healing procedures.
- Update the Policy Group, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and visitors to enter or leave the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether offices will be closed or remain open.
- Document all actions taken.
2. Staff Actions
   - Notify the Incident Commander or designee. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon. Keep intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.

HUMAN-CAUSED HAZARDS: ACTIVE SHOOTER
I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of an active shooter on NCSOS property.

II. SCOPE
The annex outlines additional responsibilities and duties as well as procedures for staff responding to an active shooter on school property.

III. CORE FUNCTIONS
NCSOS will recommend that the school sites post signs at point of entry to the campus and buildings from streets and parking lots stating the following:
   - All visitors entering school grounds on school days between 7:00 a.m. and 4:30 p.m. must register at the Main Office.
   - To help prevent intruders on school grounds, NCSOS will recommend sign-in sheets and name tags to be worn in a visible location. Name tags will be filled out by office staff and visitors will return to office to sign out and return name tags.

In the event of an active shooter on NCSOS office site, NCSOS will contact law enforcement agencies for their assistance. Practiced procedures may be put into action to alert and protect students and staff.

Precautionary measures are outlined below to keep staff from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep staff and students safe.

A. Operational Functions/Procedures That May Be Activated
Operational functions or procedures that may be activated in the event of an active shooter on campus include the following:
   - **Alert** – notify those in harm’s way of the danger at hand. Report incident immediately to law enforcement. Be clear, concise, and accurate with information. Caller should identify self, the location, suspect information, type of weapon (if applicable), direction of travel and call back number.
   - **Lockdown** – Lock down and barricade entry points. Lock doors, cover windows, turn off lights. Only law enforcement may enter a locked-down room or an administrator with a key. Do not open doors by voice command.
• **Inform** – Superintendent or designee will give real time updates to affected school and office sites as approved by law enforcement.

• **Counter** – If the active shooter enters the room, be prepared to counter the attacker as a last resort. Use distraction devices, spread out, turn out the lights and be ready to cause confusion for the intruder.

• **Evacuate** – Put time and distance between staff and intruder if safe to do so.

• Recovery: Psychological Healing

B. Activating the Safety Plan
The superintendent or designee will determine the need to activate the Safety Plan and designate an Incident Commander to implement the procedures specified in this annex. **The Incident Commander will transfer command upon the arrival of law enforcement.**

1. Incident Commander Actions
   • Issue stand-by instruction.
   • Determine what procedures should be activated depending on the location and nature of the intruder.
   • Consult with local law enforcement and emergency management agencies and monitor the situation.
   • If appropriate and safe to do so, request intruder to leave offices in a calm, courteous, and confident manner.
   • Notify law enforcement to assist. Provide a description and location of intruder.
   • Keep subject in view until police or law enforcement arrives.
   • Activate communications plan.
   • Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel.
   • Notify the superintendent of the status and action taken.
   • Be available to deal with the media and bystanders and keep site clear of visitors.
   • Activate psychological healing procedures.
   • Update the Policy Group, Incident Management Team, and Section Chiefs of any significant changes.
   • Do not allow staff and visitors to enter or leave the building until law enforcement has cleared the building.
   • Determine whether offices will be closed or remain open.
   • Implement reunification plans
   • Document all actions taken.

2. Staff Actions
   • Notify the Incident Commander or designee. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon. Keep intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.
References

Local Hazard Mitigation Plan (LHMP) of Nevada County. (2011).
Retrieved from: http://www.mynevadacounty.com

Celebrate State & National Youth Art Month!

Young at Art
Nevada County Eric Rood Government Center
Celebrate the Value of the Arts for all Students

March 5 – May 22, 2018
8:00 a.m. – 5:00 p.m. Monday thru Friday

Sponsors:
County of Nevada
Nevada County Superintendent of Schools Office
Nevada County Arts Council

Exhibition Rules and Guidelines:

• This annual Open Exhibition welcomes fine art submissions from any public or private school student, grades K-12th grade. INSTALLATION TAKES PLACE FEBRUARY 28 THRU MARCH 2, beginning at 8:00 a.m. (Hanging of artwork cannot take place on Tuesdays.) Space is available on a first-come basis. No space is reserved. Space is available on wall panels in the upstairs landing and on the walls of the second floor hallways.

• REMOVAL OF ART TAKES PLACE WEDNESDAY-THURSDAY-FRIDAY, MAY 23-24-25, beginning at 8:00 a.m. (Removal of artwork cannot take place on Tuesdays.)

• Nails and glue are not permitted. Staples or push pins are recommended to attach art to the walls. When it is time to remove art, please take a second look to make sure all staples and push pins have been removed.

• Thematic and stylistically cohesive displays are preferred. Signage should name and/or explain the project and include name of teacher, school, and grade. ENCOURAGED ➔ Artists statements about the work offers greater connection for attendees and of course is a worthy exercise for your students.

• No more than one piece of art by each student may be displayed.
• No art may be freestanding on a floor or hanging from the ceiling. Three-dimensional art is generally not displayed. Contact Judy Nielsen to discuss any special needs.

• Displays should be condensed to as small a space as possible but be well presented and pleasing to the eye.

• The exhibition coordinator reserves the right to remove art that does not conform to these guidelines or violates public art display policies of the Nevada County Eric Rood Government Center, public place of government business. Art depicting nude figures, violence, or obscene language is not permitted.

• NEW THIS YEAR ➔ In collaboration with STEAM Expo 2018 and Nevada County Arts Council, selected pieces of work will be borrowed from the Rood Center, to be exhibited at STEAM Expo 2018 on Saturday, April 7, to be immediately returned to their rightful place on the wall at the Eric Rood Government Center.

For further information, contact
NCSOS Coordinator Judy Nielsen
478-6400 ext. 2008 or jnielsen@nevco.org