

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

Thursday, October 26, 2023

13032 Bitney Springs Rd, Building 3, Director's Office, Nevada City, California

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

**Roll Call:**

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

**Plaudits:**

**Action Items**

1. Approve Agenda

**Consent Agenda**

2. Approve September 21, 2023 Meeting and October 3, 2023 Intensive Minutes - *See attached*

**Reports**

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

**Discussion Items**

5. Discuss Cultural/Prescribed Burns On Campus
6. Discuss 1st Interim Changes - *Handout*

**Action Items**

7. Approve Revised B1 and B2 Executive Limitations in Policy Register - *See attached*
8. Approve 2023-24 Certificated Salary Schedule (Added an electives stipend) - *See attached*

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

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

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

**Nevada City School of the Arts  
Charter Governance Council  
Regular Meeting Agenda**  
Thursday, September 21, 2023  
13032 Bitney Springs Rd, Building 3 (Director's Office), Nevada City, California

**Call Order: 5:03 p.m.**

**Roll Call:** LeeAnne Haglund, Lauren Hesterman, Meshawn Simmons, Trisha Zakon, Jon Lefeber, Abby Oas, Qayyuma Didomenico (5:12), Andrew Todd (5:13)

**Absent:** Jaylee McGregor

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

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

**Plaudits:** Joseph & Eric Skoog- stopped the fire, Clayton Thomas- Penn Valley Fire, entire admin team

**Action Items**

1. Approve Agenda  
Motion: Lauren Hesterman                      2<sup>nd</sup>: Abby Oas  
Unanimous Assent

**Consent Agenda**

2. Approve August 17, 2023 Minutes  
Motion: Meshawn Simmons                      2<sup>nd</sup>: Lauren Hesterman  
Unanimous Assent

**Reports**

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

**Discussion Items**

5. Discussed Raven Springs Financial Statements
6. Discussed AB452 & SB906 Annual Notice to Parents About Safe Firearms Storage
7. Discussed Policy 328. Discipline, Suspension and Expulsion Revision- Table until next meeting

**Action Items**

8. Approve Policy 331. Student Attendance Review Board Revisions  
Motion: Trisha Zakon moved to approve Policy 331: Student Attendance Review Board Revisions  
2<sup>nd</sup>: John Lefeber  
Unanimous assent
9. Approve Ends Policy  
Motion: Qayyuma Didomenico moved to approve the Ends Policy                      2<sup>nd</sup>: Lauren Hesterman  
Unanimous assent
10. Review & Accept 2022-23 Unaudited Actuals  
Motion: Meshawn Simmons moved to accept the 2022-23 Unaudited Actuals                      2<sup>nd</sup>: Abby Oas  
Unanimous assent

11. Review & Accept 2022-23 Alternative Form

Motion: Trisha Zakon moved to accept the 2022-23 Alternative Form 2<sup>nd</sup>: Lauren Hesterman

Unanimous assent

**Adjournment 6:10 p.m.**

Submitted by: Abby Oas, Board Secretary

9/21/23

Approved by the NCSA Charter Council

---

LeeAnne Haglund, Board Chair

Date

---

Abby Oas, Board Secretary

Date

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

**CGC Meeting Intensive Minutes**

Tuesday, October 3, 2023

13032 Bitney Springs Rd, Nevada City, CA, , Building 3 - Winterwolf #304

**Call Order:** 9:00 a.m.

**Roll Call:** LeeAnne Haglund, Lauren Hesterman, Meshawn Simmons, Trisha Zakon, Jon Lefeber, Abby Oas, Qayyuma Didomenico, Andrew Todd , Jaylee McGregor

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

**Public Forum:** *None*

**Plaudits:**

**Action Items**

1. Approve Agenda

**Discussion**

2. Intensive lead by Columinate
  - a. Reflections on Governance
  - b. Building a Strategic Team
  - c. Budget Review/Financial Policies review
  - d. Facilities Planning 5 Year Outlook
  - e. Self Evaluation

**Action Items**

3. None

**Adjournment:** 12:00 p.m.

**Submitted by:** Abby Oas, Board Secretary

10/3/23

**Approved by the NCSA Charter Council**

---

LeeAnne Haglund, Board Chair

Date

---

Abby Oas, Board Secretary

Date



## **Director FYI Report**

### **October 26, 2023**

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

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

### **Plaudits**

- To Audra Hoyt - I have been getting multiple compliments from High School students about how well prepared they are for writing in High School!
- Emily Ellsmore for taking the time to explain the Great Shakeout and the Loma Prieta Earthquake to the whole middle school right after the Earthquake evacuation.
- Megan Williamson for holding all the Independent Study paperwork and compliance AND for working on the attendance incentives program.
- Toni Holman - for incredible work on everything - but more specifically the cool Ravenwolf Billing spreadsheet that has pulled us out of the dark ages!
- Sarah Whittaker for supporting Ravenwolf Billing - what an arduous chore!
- Kimberly Bailey and team for running such a spectacular aftercare program that over half of our students come to it!!
- Erik Skoog and Scott Young for building stairs to RW!
- Joseph and Itzia and the outdoor games crew for moving ALL the big rocks from in front of the TLC.
- Sara Phillips, Amber Pool, Keith Woods and Kim Rivas for building such a great program for the students in the Therapeutic Learning Center.
- Welcome to Jolyn Haines and Aline Green - two new Paraprofessionals joining us at the LC, UC and part time at the TLC.

### **Financial Information**

- Review 1st Interim Results

## Facilities Update

- The window coverings audit has been completed. Measurements will be taken, and ordering can begin soon.
  - The excellent news is that 55.2% of respondents reported their window coverings are working well.
  - Blinds are the overwhelming favorite by a three-to-one ratio.
- Bids were received for repair to the blacktop around the south end of DS Welding in building six.
- Stairs have been installed in the RW parking lot. Gravel remains to be put down for a path from the gate to the RW door. Handrail will be installed this week.
- ADA door has been installed at the main door on the south side of building nine.
- Overflow treatment pond maintenance has been performed.

### Building 8 (Lower Campus)

- Inverter “STP50-US41 792” continues to drop to zero KWH. Cal Solar has been notified. They will be out to inspect / troubleshoot on 10/27/23 between 14:00 and 17:00. So far we continue to be billed for electricity on building 8. Melissa is working on this and can give an update.
- The outside ADA door button at building 8 has been moved to a more appropriate location.
- The Kindergarten classes have reported that the PA is not functioning properly. It was tested 10/19/23 and found that both PA speakers in Kindergarten are not working. ACS will be needed to repair.

### Building 2 (Theater)

- Theater speaker keeps blowing out - not sure why and looking into it.

### Building 3 (Upper Campus)

- Lockers removed and Backpack pegs have been installed, hopefully this will alleviate the amount of backpacks on the deck.
- Sanitary dispenser mounted in UC girls' bathroom.

### Building 9 (Kitchen/Business Office/TLC)

- TLC
  - Landscaping rocks are being removed.
  - The damaged partition wall has been removed.
  - The hole in the wall is being repaired.
  - Security film has been added to all windows.
  - We fixed a security issue with the fence. A youngster was able to get out by twisting a pole mount at the end of the fence, creating a small gap.
- Trane is working on sourcing gaskets for the cooler at building 9. This is delaying the cleanout of the chiller. However, the AC remains ready to use if needed.
- GVAC has installed the access doors that are required for the kitchen exhaust system.
- Our kitchen had the new refrigerator and freezer installed.

- New ovens will be installed when the electrical is done.
- USDA-NRCS Archeologist survey Has been tentatively set for October 24 at 09:00. Evan Smith will confirm a few days in advance.
- Cal West concrete was out in preparation for a job to raise the cell tower thirty to forty feet to accommodate another carrier on the tower.

#### Overall Facilities

- We had a visit from John Pomeroy, a supporter of the indigenous communities, about using our land as an educational model for cultural burns. He is very passionate about the fact that the only way to truly make the land healthy is through fire. “Cultural burning” refers to the Indigenous practice of “the intentional lighting of smaller, controlled fires to provide a desired cultural service, such as promoting the health of vegetation and animals that provide food, clothing, ceremonial items and more” (Roos, 2021). According to Frank Kanawha Lake, a research ecologist with the USDA Forest Service, and a wildland firefighter of Karuk descent, “[Cultural burning] links back to the tribal philosophy of fire as medicine. When you prescribe it, you’re getting the right dose to maintain the abundance of productivity of all ecosystem services to support the ecology in your culture” (Roos, 2021).

He has also provided some excellent educational resources for the classrooms from [Redbud Resources](#). We are asking teachers to use these in their classes

#### School Wide Issues

- Attendance is holding at 95.98%. We have done two gift card drawings (8 people total) and one set of class parties (popcorn). Big thanks to Melissa who bagged 248 bags of popcorn for all the classes who earned 95% attendance. Next party is a hot chocolate bar.

#### Events

- \$234,550 and 93% participation - not great participation, but a good amount of money raised. \$50,000 was from one family.

#### Arts Based Choice for Education

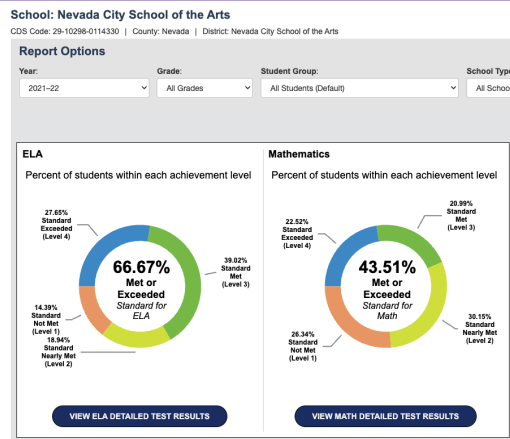
- Still waiting for the Excellence in Arts grant to open up so we can apply for that as well.

## Academic, Arts & Social Emotional Achievement

### CAASPP Test Scores

School Wide Scores - 3rd - 8th Grades (5th grade had a rough year and brought the overall scores down quite a bit) see below.

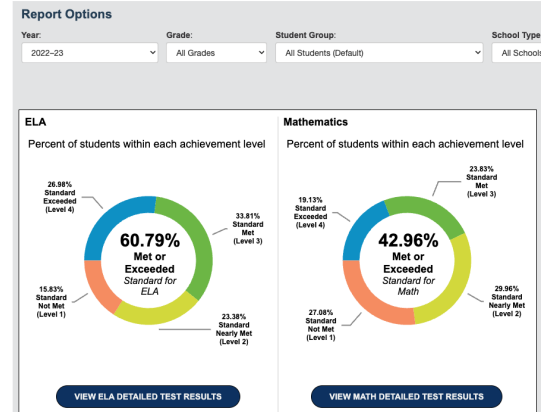
#### 21-22 Scores



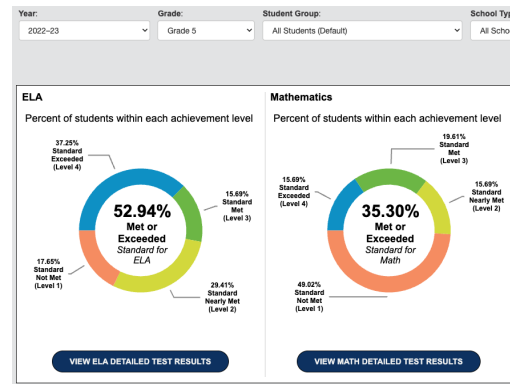
#### 22-23 Scores

School: Nevada City School of the Arts

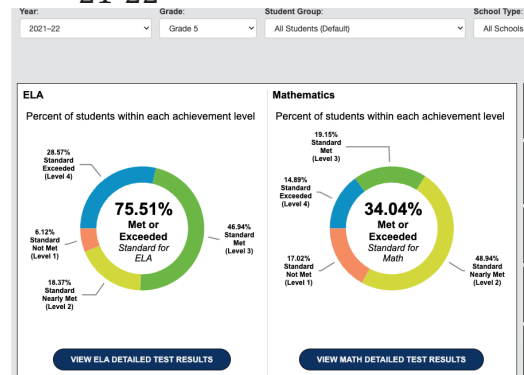
CDS Code: 29-10298-0114330 | County: Nevada | District: Nevada City School of the Arts



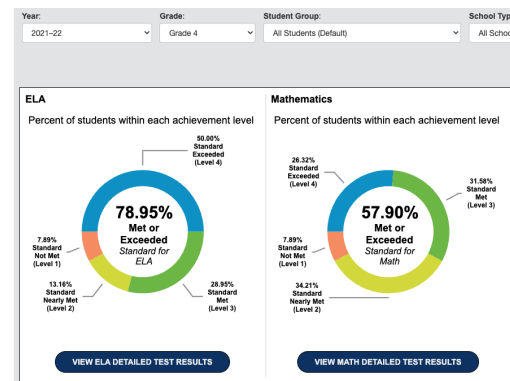
#### 5th Grade (current 6th grade) 22-23



#### 5th Grade (current 7th grade) 21-22



21-22 4th Grade (same kids last year, current 6th) Yes, teachers make a difference.

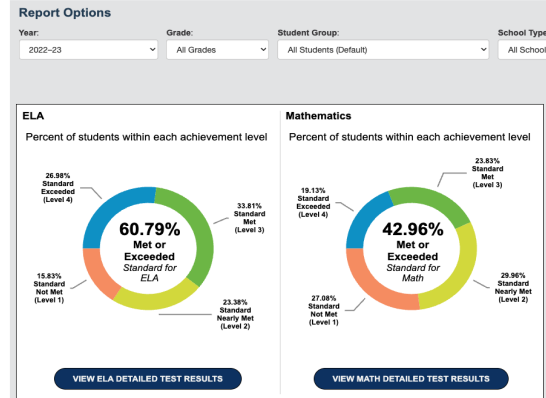




As far as compared to other schools - we are doing very well and are still the highest in ELA and pretty close in math. Please also remember that we focus on middle school not grades 3-5.

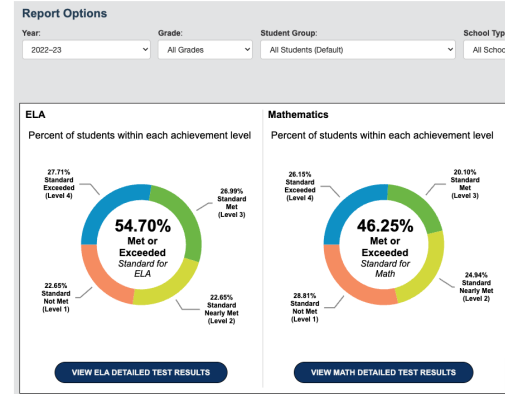
#### School: Nevada City School of the Arts

CDS Code: 29-10298-0114330 | County: Nevada | District: Nevada City School of the Arts



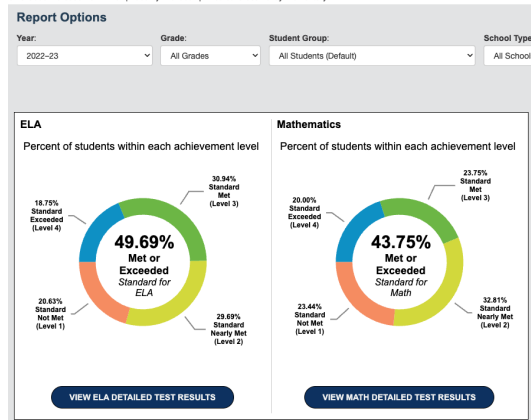
#### School: Seven Hills Intermediate

CDS Code: 29-65340-6027148 | County: Nevada | District: Nevada City Elementary



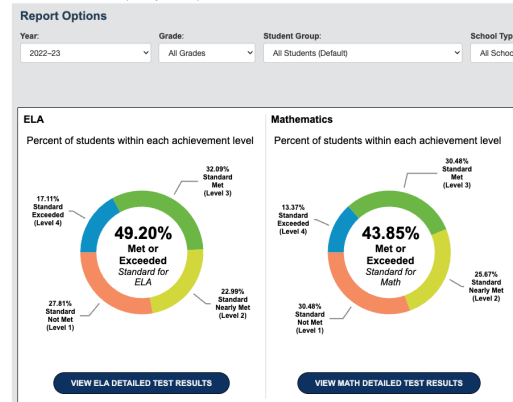
#### School: Grass Valley Charter

CDS Code: 29-66332-6111140 | County: Nevada | District: Grass Valley Elementary



#### School: Yuba River Charter

CDS Code: 29-10298-0114322 | County: Nevada | District: Yuba River Charter

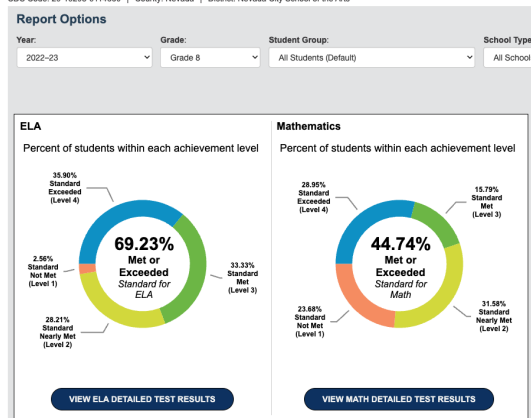


But here is something really interesting... When you compare 8th grades...

We are the highest in both ELA and Math!

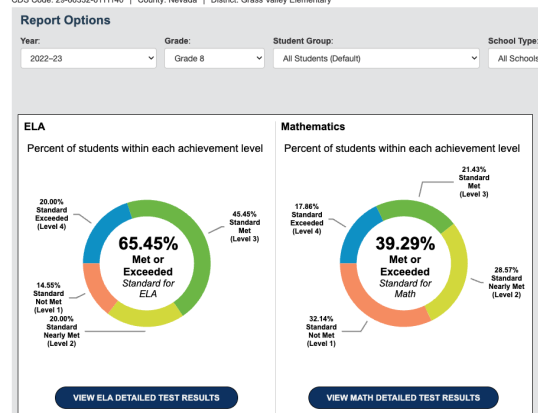
#### School: Nevada City School of the Arts

CDS Code: 29-10298-0114330 | County: Nevada | District: Nevada City School of the Arts



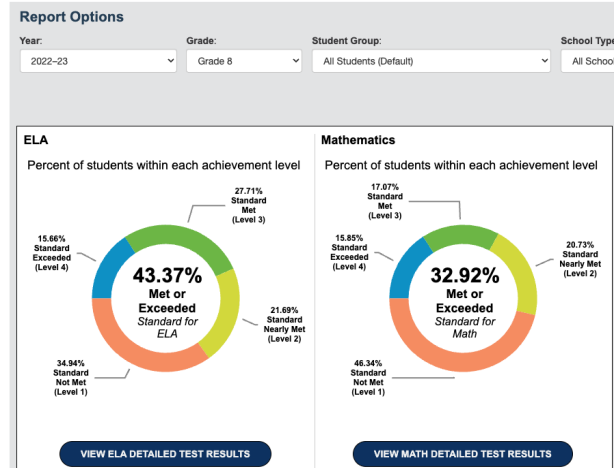
#### School: Grass Valley Charter

CDS Code: 29-66332-6111140 | County: Nevada | District: Grass Valley Elementary



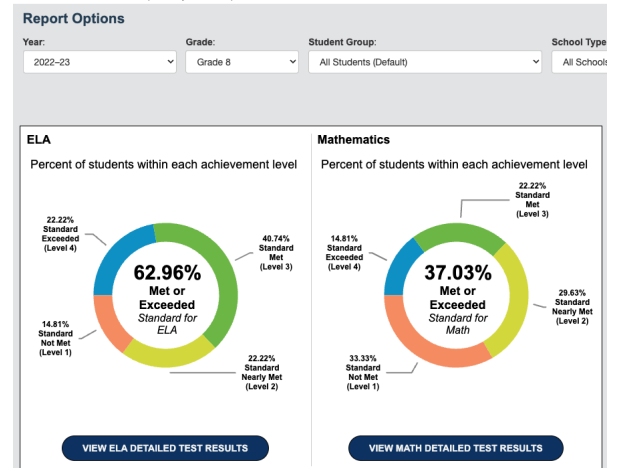
#### School: Seven Hills Intermediate

CDS Code: 29-66340-6027148 | County: Nevada | District: Nevada City Elementary



#### School: Yuba River Charter

CDS Code: 29-10298-0114322 | County: Nevada | District: Yuba River Charter



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

- I will be attending the Courageous Conversations Summit next week along with Andrea Conte, Gabriel Clark, Lori Spencer, Maria DiCintio, and Danielle Yzaguirre
- Jai went to all the 8th Grade Core classes and they had discussions about race and bias in all its forms.
- On Tuesday we spoke to Ms. Y's 5th Grade class about racist language and racism in general due to some inappropriate language being used in the classroom.

### Contributor and Collaborator to the Greater Community

- Working with the USDA and Sierra Streams on the eradication of Scotch Broom. Would like to possibly tie in the project to include cultural burns if possible and appropriate.

# Raven Springs LLC

## Balance Sheet

As of October 23, 2023

		TOTAL
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
9121-65 Cash in Bank - Raven Springs - General Checking - 5165		512,179.07
9122-45 Raven Springs - CIP Checking		0.00
<b>Total Bank Accounts</b>		<b>\$512,179.07</b>
Other Current Assets		
9140 Undeposited Funds		0.00
9310 Due from NCSA		4,628.78
9330 Prepaid Expenditures (Expenses)		0.00
<b>Total Other Current Assets</b>		<b>\$4,628.78</b>
<b>Total Current Assets</b>		<b>\$516,807.85</b>
Fixed Assets		
9400 Capital Assets		
9410 Land		1,335,647.11
9425 Accumulated Depreciation - Land		-118,785.00
9430 Buildings & Improvements		4,018,776.54
9435 Accumulated Depreciation - Buildings		-815,147.15
9440 Machinery & Equipment		24,509.00
9443 Fixed Asset Vehicles		13,846.75
<b>Total 9440 Machinery &amp; Equipment</b>		<b>38,355.75</b>
9445 Accumulated Depreciation - Equipment		-15,183.00
<b>Total 9400 Capital Assets</b>		<b>4,443,664.25</b>
9450 Construction in Progress		0.00
<b>Total Fixed Assets</b>		<b>\$4,443,664.25</b>
<b>TOTAL ASSETS</b>		<b>\$4,960,472.10</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
9501 Accrued Accounts Payable		-997.43
9610 Due to NCSA		24,800.74
9650 Deferred Revenue		0.00
<b>Total Other Current Liabilities</b>		<b>\$23,803.31</b>
<b>Total Current Liabilities</b>		<b>\$23,803.31</b>

# Raven Springs LLC

## Balance Sheet

As of October 23, 2023

	TOTAL
Long-Term Liabilities	
9670 Lease Deposits	13,578.00
9671 Tri Counties Property Loan	0.00
9672 Tri Counties Construction Loan	0.00
9673 Tri Counties Refi Property Loan - 84560	2,064,635.28
9673-01 Debit Issue Costs	0.00
<b>Total 9673 Tri Counties Refi Property Loan - 84560</b>	<b>2,064,635.28</b>
9676 Kubota Parts Loan	0.00
<b>Total Long-Term Liabilities</b>	<b>\$2,078,213.28</b>
<b>Total Liabilities</b>	<b>\$2,102,016.59</b>
Equity	
9793 Retained Earnings	2,767,480.18
Net Income	90,975.33
<b>Total Equity</b>	<b>\$2,858,455.51</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,960,472.10</b>

# Raven Springs LLC

## Profit and Loss

July 1 - October 23, 2023

	TOTAL
Income	
8650 Leases & Rentals	
8650-01 Building 1	8,624.00
8650-05 Building 5	14,832.00
8650-06 Building 6	11,457.72
8650-11 Cell Tower Lease	3,936.09
8650-12 Building 12	3,200.00
8650-9C Curious Forge Lease	9,757.34
8650-9S Cosmic Shark Lease	1,440.00
8650-9T Building 9 - Storage	1,570.00
8650-9W Building 9 - Suite 225	568.50
8650-9Y Building 9 - Suite 214	400.00
8650-NC NCSOTA Lease	239,500.00
<b>Total 8650 Leases &amp; Rentals</b>	<b>295,285.65</b>
Unapplied Cash Payment Income	-12,064.84
<b>Total Income</b>	<b>\$283,220.81</b>
GROSS PROFIT	<b>\$283,220.81</b>
Expenses	
4000 Business Supplies & Materials	
4300 Supplies & Materials	
4352 Maintenance Supplies	6,989.67
<b>Total 4300 Supplies &amp; Materials</b>	<b>6,989.67</b>
<b>Total 4000 Business Supplies &amp; Materials</b>	<b>6,989.67</b>
5000 Services & Other Operating Expenses	
5500 Operations & Housekeeping	
5510 Utilities - Gas & Electric	
5510-04 Bldg #4	1,606.95
5510-07 Bldg #7	604.17
5510-09 Bldg #9	13,756.03
5510-10 Bldg #10	155.23
5510-11 Bldg #11	3,252.23
5510-14 Bldg #14	2,010.06
<b>Total 5510 Utilities - Gas &amp; Electric</b>	<b>21,384.67</b>
5515 Landscaping	17,575.00
5520 Security - Gray Electric	3,300.00
5530 Utilities - Water	7,196.70
<b>Total 5500 Operations &amp; Housekeeping</b>	<b>49,456.37</b>

# Raven Springs LLC

## Profit and Loss

July 1 - October 23, 2023

	TOTAL
5600 Rentals, Leases & Repairs	
5615 Repairs & Maintenance - Building	42,564.16
5618-01 Property Vehicles - Gas	2,312.59
5631 Rental, Leases & Repairs	2,669.00
<b>Total 5600 Rentals, Leases &amp; Repairs</b>	<b>47,545.75</b>
5800 Other Services & Operating Expenses	58,594.96
5809 Bank Charges & Fees	225.00
5811 Melio Credit card fee	30.00
5812 QuickBooks Payments Fees	98.40
5848 Licenses & Other Fees	2,752.77
<b>Total 5800 Other Services &amp; Operating Expenses</b>	<b>61,701.13</b>
5910 Utilities - Phone/Internet	2,350.57
5910-01 Bldg #1	-600.00
5910-07 Bldg #7	136.92
5910-09 Bldg #9	-529.43
<b>Total 5910 Utilities - Phone/Internet</b>	<b>1,358.06</b>
<b>Total 5000 Services &amp; Other Operating Expenses</b>	<b>160,061.31</b>
7438 Debt Service	
7438-01 Interest for land	25,194.50
<b>Total 7438 Debt Service</b>	<b>25,194.50</b>
Unapplied Cash Bill Payment Expense	0.00
<b>Total Expenses</b>	<b>\$192,245.48</b>
NET OPERATING INCOME	<b>\$90,975.33</b>
NET INCOME	<b>\$90,975.33</b>

# Nevada City School of the Arts

## Budget vs. Actuals: 2023-24 Adopted Budget - FY24 P&L Classes

July 2023 - June 2024


	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State				
8011 Charter Schools General Purpose Entitlement - State Aid	352,273.00	3,483,128.09	-3,130,855.09	10.11 %
8012 Education Protection Account Entitlement	262,858.00	831,148.00	-568,290.00	31.63 %
8096 Charter Schools in Lieu of Property Taxes	222,474.00	920,000.00	-697,526.00	24.18 %
<b>Total 8000 Revenue - State</b>	<b>837,605.00</b>	<b>5,234,276.09</b>	<b>-4,396,671.09</b>	<b>16.00 %</b>
8100 Federal Revenue				
8181 Special Education - Entitlement		76,980.00	-76,980.00	
8220 Child Nutrition - Federal	18,204.63	200,000.00	-181,795.37	9.10 %
8290 Every Student Succeeds Act (ESSA)	18,367.00	149,801.00	-131,434.00	12.26 %
8296 Other Federal Revenue	162,847.38	3,000.00	859,847.38	28,761.58 %
<b>Total 8100 Federal Revenue</b>	<b>899,419.01</b>	<b>429,781.00</b>	<b>469,638.01</b>	<b>209.27 %</b>
8300 Other State Revenues				
8380 Special Ed	57,227.00	301,192.00	-243,965.00	19.00 %
8382 Special Education - Prior Year (State)		38,834.00	-38,834.00	
2620 Child Nutrition - State	224,675.16	112,100.00	112,575.16	200.42 %
8545 School Facilities Apportionments		538,875.00	-538,875.00	
8550 Mandated Cost Reimbursements		8,188.81	-8,188.81	
8560 State Lottery Revenue	31,607.41	92,349.42	-60,742.01	34.23 %
8587 State ELOP Program		304,000.00	-304,000.00	
8590 All Other State Revenue	347,829.94	78,023.00	269,806.94	445.80 %
<b>Total 8300 Other State Revenues</b>	<b>661,339.51</b>	<b>1,473,562.23</b>	<b>-812,222.72</b>	<b>44.88 %</b>
8600 Other Local Revenue				
8650 Leases and Rentals				
8650-11 Cell Tower Lease	7,045.77		7,045.77	
8650-9A Building 9 - Suite A	3,150.00		3,150.00	
<b>Total 8650 Leases and Rentals</b>	<b>10,195.77</b>		<b>10,195.77</b>	
8660 Interest	1.15	300.00	-298.85	0.38 %
8676 After School Program Revenue	26,339.50	168,000.00	-141,660.50	15.68 %
8693 Field Trips	118.00		118.00	
8693-35 TK Field Studies	446.00	307.50	138.50	145.04 %
8693-36 Kindergarten Field Studies	1,094.00	1,425.00	-331.00	76.77 %
8693-37 1st Grade Field Studies	738.35	1,425.00	-686.65	51.81 %
8693-38 2nd Grade Field Studies	582.00	1,518.75	-936.75	38.32 %
8693-39 3rd Grade Field Studies	2,107.47	4,280.25	-2,172.78	49.24 %
8693-03 3rd Grade Scholarships	-56.41		-56.41	
<b>Total 8693-39 3rd Grade Field Studies</b>	<b>2,051.06</b>	<b>4,280.25</b>	<b>-2,229.19</b>	<b>47.92 %</b>
8693-40 4th Grade Field Studies	7,618.75	11,737.50	-4,118.75	64.91 %
8693-04 4th Grade Scholarships	-786.50		-786.50	
<b>Total 8693-40 4th Grade Field Studies</b>	<b>6,832.25</b>	<b>11,737.50</b>	<b>-4,905.25</b>	<b>58.21 %</b>
8693-41 5th Grade Field Studies	4,283.00	13,350.00	-9,067.00	32.08 %
8693-42 6th Grade Field Studies	4,493.00	10,690.50	-6,197.50	42.03 %
8693-43 7th Grade Field Studies	3,549.00	13,515.25	-9,966.25	26.26 %

# Summary of Comments on Budget vs. Actuals 2023-24 Adopted Budget - FY24 P&L Classes.pdf


---

Page: 1


---

 Number: 1	Author: Melissa	Subject: Highlight	Date: 10/23/2023 2:58:16 PM
ERC Credits - \$374,000 & 448,990			

---

 Number: 2	Author: Melissa	Subject: Highlight	Date: 10/23/2023 2:58:46 PM
\$152,000 KIT Equipment Grant			

---

 Number: 3	Author: Melissa	Subject: Highlight	Date: 10/23/2023 2:59:12 PM
Learning Recovery Grant - \$294,727			

---




	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8693-44 8th Grade Field Studies	8,878.17	22,942.50	-14,064.33	38.70 %
8693-08 8th Grade Scholarships	-712.58		-712.58	
<b>Total 8693-44 8th Grade Field Studies</b>	<b>8,165.59</b>	<b>22,942.50</b>	<b>-14,776.91</b>	<b>35.59 %</b>
8693-45 4/5 Field Studies	12.50		12.50	
<b>Total 8693 Field Trips</b>	<b>32,364.75</b>	<b>81,192.25</b>	<b>-48,827.50</b>	<b>39.86 %</b>
8699 All Other Local Revenue	1,800.00	3,500.00	5,300.00	251.43 %
8704 Yearbook Revenue		1,000.00	-1,000.00	
8705 Instrument Rentals		200.00	-200.00	
8708 Theater Revenue	300.18		300.18	
8709 Middle School Dances	1,433.00		1,433.00	
8710 LLC Payment for Services	58,594.96	175,785.00	-117,190.04	33.33 %
8804 Fundraising - AGC	1,650.00	125,000.00	-123,350.00	1.32 %
8804-23 AGC 2022-23	4,234.24		4,234.24	
8804-24 AGC 2023-24	87,537.34		87,537.34	
<b>Total 8804 Fundraising - AGC</b>	<b>93,421.58</b>	<b>125,000.00</b>	<b>-31,578.42</b>	<b>74.74 %</b>
8806 Credit Card Rebates	275.08	1,800.00	-1,524.92	15.28 %
8811 Fundraising Activities				
8811-02 Small Misc Fundraisers		2,000.00	-2,000.00	
8811-03 Read a Thon		17,000.00	-17,000.00	
<b>Total 8811 Fundraising Activities</b>		<b>19,000.00</b>	<b>-19,000.00</b>	
8812 Free Money	1,411.44	2,000.00	-588.56	70.57 %
8813 Jogathon		20,000.00	-20,000.00	
8814 Afterschool Sports Revenue		6,280.00	-6,280.00	
8814-BV Boys Volleyball	161.42		161.42	
8814-CC Cross Country	275.00		275.00	
8814-GB Girls Basketball	320.00		320.00	
8814-MB Mountain Bike Club	1,043.85		1,043.85	
<b>Total 8814 Afterschool Sports Revenue</b>	<b>1,800.27</b>	<b>6,280.00</b>	<b>-4,479.73</b>	<b>28.67 %</b>
<b>Total 8600 Other Local Revenue</b>	<b>234,937.68</b>	<b>604,057.25</b>	<b>-369,119.57</b>	<b>38.89 %</b>
Unapplied Cash Payment Revenue	85,578.07		85,578.07	
Uncategorized Revenue		200,000.00	-200,000.00	
<b>Total Income</b>	<b>\$2,718,879.27</b>	<b>\$7,941,676.57</b>	<b>\$ -5,222,797.30</b>	<b>34.24 %</b>
<b>GROSS PROFIT</b>	<b>\$2,718,879.27</b>	<b>\$7,941,676.57</b>	<b>\$ -5,222,797.30</b>	<b>34.24 %</b>
Expenses				
1000 Certificated Salaries				
1100 Teachers Salaries	328,405.45	1,617,575.00	-1,289,169.55	20.30 %
1101 Teacher - Stipends	3,884.18	15,688.00	-11,803.82	24.76 %
1102 Reading Specialist	13,993.56	73,466.00	-59,472.44	19.05 %
1103 Teacher - Substitute Pay	1,700.01	38,930.00	-37,229.99	4.37 %
1105 Math Intervention Specialist	14,525.92	76,261.00	-61,735.08	19.05 %
1106 Teacher Trainings	1,187.44		1,187.44	
<b>Total 1100 Teachers Salaries</b>	<b>363,696.56</b>	<b>1,821,920.00</b>	<b>-1,458,223.44</b>	<b>19.96 %</b>
1300 Certificated Admin Salaries	51,987.00	235,395.00	-183,408.00	22.09 %
1930 Certificated General Education Counselor	17,252.19	90,574.00	-73,321.81	19.05 %
<b>Total 1000 Certificated Salaries</b>	<b>432,935.75</b>	<b>2,147,889.00</b>	<b>-1,714,953.25</b>	<b>20.16 %</b>
2000 Classified Salaries				
2100 Classified - Instructional Aide	39,157.95	286,993.00	-247,835.05	13.64 %
2103 Classified - Paraprofessional	26,482.53	134,305.00	-107,822.47	19.72 %



	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
2200 Classified - Art/Movement/Music	26,270.77	165,589.00	-139,318.23	15.87 %
2201 Classified - Custodian	43,546.36	147,307.00	-103,760.64	29.56 %
2203 Classified - Electives	15,377.20	67,370.00	-51,992.80	22.83 %
2300 Classified - Admin Salaries	25,443.06	101,772.00	-76,328.94	25.00 %
2400 Classified - Clerical & Office	120,684.32	487,819.00	-367,134.68	24.74 %
2401 Classified - Development	15,178.14	60,713.00	-45,534.86	25.00 %
2600 Classified Stipends		17,000.00	-17,000.00	
2900 Classified - Other Salaries	12,353.62		12,353.62	
2905 Classified - Afterschool Care	36,961.44	176,286.00	-139,324.56	20.97 %
2928 Classified - Food Services Coordinator	33,077.55	163,833.00	-130,755.45	20.19 %
2930 Classified - Facilities Wages	34,538.64	138,154.00	-103,615.36	25.00 %
2935 Classified - Substitutes				
2935-01 Classified - Elective Substitutes	-40.02	113.00	-153.02	-35.42 %
2935-02 Aide Substitutes	555.18	14,400.00	-13,844.82	3.86 %
2935-03 Paraprofessional Substitutes	975.29	3,048.00	-2,072.71	32.00 %
2935-04 Classified - Aftercare Substitutes	190.53	1,920.00	-1,729.47	9.92 %
2935-05 Office Substitutes		2,560.00	-2,560.00	
2935-06 Facilities Substitutes	3,199.98	3,200.00	-0.02	100.00 %
<b>Total 2935 Classified - Substitutes</b>	<b>4,880.96</b>	<b>25,241.00</b>	<b>-20,360.04</b>	<b>19.34 %</b>
<b>Total 2000 Classified Salaries</b>	<b>433,952.54</b>	<b>1,972,382.00</b>	<b>-1,538,429.46</b>	<b>22.00 %</b>
3000 Employee Benefits				
3100 ER - STRS	84,075.97	423,064.00	-338,988.03	19.87 %
3300 ER - OASDI	25,449.38	115,556.00	-90,106.62	22.02 %
3301 ER - Medicare	11,439.94	59,144.00	-47,704.06	19.34 %
3400 ER - Health & Welfare Benefits	93,004.12	406,226.00	-313,221.88	22.89 %
3500 ER - SUI	434.62	2,039.00	-1,604.38	21.32 %
3600 EE Benefits - Workers Comp	9,787.54	45,929.00	-36,141.46	21.31 %
3700 EE Benefits - 403b Retirement	4,875.11	24,714.00	-19,838.89	19.73 %
<b>Total 3000 Employee Benefits</b>	<b>229,066.68</b>	<b>1,076,672.00</b>	<b>-847,605.32</b>	<b>21.28 %</b>
4000 Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials		500.00	-500.00	
4101 Math Curriculum	2,729.34	2,000.00	729.34	136.47 %
4102 LA Curriculum	5,114.97	8,000.00	-2,885.03	63.94 %
4103 Science Curriculum	191.26	1,000.00	-808.74	19.13 %
4104 Social Studies Curriculum	719.20	2,500.00	-1,780.80	28.77 %
<b>Total 4100 Approved Textbooks &amp; Core Curricula Materials</b>	<b>8,754.77</b>	<b>14,000.00</b>	<b>-5,245.23</b>	<b>62.53 %</b>
4300 Materials & Supplies	4.00	2,000.00	-1,996.00	0.20 %
4315 Custodial Supplies	8,357.22	16,000.00	-7,642.78	52.23 %
4325 Science Supplies				
4325-25 Science Supplies - Middle School	328.89	2,000.00	-1,671.11	16.44 %
<b>Total 4325 Science Supplies</b>	<b>328.89</b>	<b>2,000.00</b>	<b>-1,671.11</b>	<b>16.44 %</b>
4326 Art & Music Supplies				
4326-09 Main Lesson Music Supplies	10,863.23	3,500.00	7,363.23	310.38 %
4326-20 Main Lesson Art Supplies	3,411.73	12,000.00	-8,588.27	28.43 %
4326-23 Photography/STEAM Elective Supplies		0.00	0.00	
4326-24 Electives Supplies	1,008.58	3,500.00	-2,491.42	28.82 %
4326-30 Industrial Arts Program		1,500.00	-1,500.00	
<b>Total 4326 Art &amp; Music Supplies</b>	<b>15,283.54</b>	<b>20,500.00</b>	<b>-5,216.46</b>	<b>74.55 %</b>
4330 Office Supplies	3,833.93	15,800.00	-11,966.07	24.27 %

---

 Number: 1      Author: Melissa      Subject: Highlight      Date: 10/23/2023 3:00:30 PM  
\$10,000 reserved spending from Art & Music Grant carryover

---

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4335 Movement Supplies	15.39	2,000.00	-1,984.61	0.77 %
4340 Professional Development Supplies	733.01	1,000.00	-266.99	73.30 %
4345 Director's Incentives		1,000.00	-1,000.00	
4346 Teacher Supplies	1,544.57	1,000.00	544.57	154.46 %
4346-01 1st Grade Supplies - Danielle	562.21	500.00	62.21	112.44 %
4346-02 2nd Grade Supplies - Hayley	375.68	500.00	-124.32	75.14 %
4346-03 3rd Grade Supplies - Maria		500.00	-500.00	
4346-04 4th Grade Supplies - Kelly	24.71	500.00	-475.29	4.94 %
4346-05 5th Grade Supplies - Danielle	209.29	500.00	-290.71	41.86 %
4346-06 6th Grade Supplies - Devin	121.33	600.00	-478.67	20.22 %
4346-07 7th Grade Supplies - Audra	43.58	600.00	-556.42	7.26 %
4346-08 8th Grade Supplies - Emily	404.52	600.00	-195.48	67.42 %
4346-10 Kindergarten Supplies - Rachel		500.00	-500.00	
4346-11 1st Grade Supplies - Alex		500.00	-500.00	
4346-12 2nd Grade Supplies - Brittani		500.00	-500.00	
4346-13 3rd Grade Supplies - Carrie	210.92	500.00	-289.08	42.18 %
4346-14 4th Grade Supplies - Lori	397.72	500.00	-102.28	79.54 %
4346-16 6th Grade Supplies - Justin	393.28	600.00	-206.72	65.55 %
4346-17 7th Grade Supplies - Ron	420.15	600.00	-179.85	70.03 %
4346-18 8th Grade Supplies - Lisa	264.01	600.00	-335.99	44.00 %
4346-19 TK Supplies - Collette	399.95	500.00	-100.05	79.99 %
4346-20 Kindergarten Supplies - Shawna	471.98	500.00	-28.02	94.40 %
4346-21 Reading Specialist Supplies - Katie	20.18	500.00	-479.82	4.04 %
4346-22 Special Ed Supplies	184.62		184.62	
4346-26 SPED Supplies - Lidiya	43.25	500.00	-456.75	8.65 %
4346-27 SPED Supplies - Irene		500.00	-500.00	
4346-28 SPED Supplies - Erika		500.00	-500.00	
4346-29 SPED Supplies - Ania	157.61	500.00	-342.39	31.52 %
4346-30 SPED Supplies - Scott		500.00	-500.00	
4346-31 SPED Supplies - Jenn McKim	340.11	500.00	-159.89	68.02 %
<b>Total 4346-22 Special Ed Supplies</b>	<b>725.59</b>	<b>3,000.00</b>	<b>-2,274.41</b>	<b>24.19 %</b>
4346-23 RavenWolf AFS Program	1298.13	7,000.00	1,298.13	118.54 %
4346-24 5th Grade Supplies - Carrie C-H	194.84	500.00	-305.16	38.97 %
4346-25 Math Specialist Supplies - Nancy		500.00	-500.00	
4346-32 TK Supplies - Shannon	238.81	500.00	-261.19	47.76 %
4346-33 Library - Building 3 Supplies		2,200.00	-2,200.00	
4346-34 Libraries - Classroom (K-5 & EL 6/8)		2,800.00	-2,800.00	
4346-35 Summer School Supplies	840.03	1,000.00	-159.97	84.00 %
<b>Total 4346 Teacher Supplies</b>	<b>16,161.48</b>	<b>28,600.00</b>	<b>-12,438.52</b>	<b>56.51 %</b>
4351 Yearbook		200.00	-200.00	
4352 Maintenance Supplies	14,577.97	15,000.00	-422.03	97.19 %
4353 Safety & Emergency Supplies	4,365.47	7,500.00	-3,134.53	58.21 %
4355 Graduation		0.00	0.00	
4356 AGC Supplies	651.45	800.00	-148.55	81.43 %
4357 Fundraising Supplies		500.00	-500.00	
4357-01 Read a Thon supplies		500.00	-500.00	
4357-02 8th Grade Graduation		500.00	-500.00	
<b>Total 4357 Fundraising Supplies</b>		<b>1,500.00</b>	<b>-1,500.00</b>	
4359 Jogathon Supplies		350.00	-350.00	

---

T	Number: 1	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:01:33 PM
---	-----------	-----------------	--------------------	-----------------------------

---

Additional ELOP Supplies

T	Number: 2	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:02:43 PM
---	-----------	-----------------	--------------------	-----------------------------

---

\$2,600 - Blinds for SPED TLC Room  
\$3,000 - ELOP supplies for RavenWolf Kitchen expansion

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4359-01 Jogathon Restricted Funds Purchases		500.00	-500.00	
<b>Total 4359 Jogathon Supplies</b>		<b>850.00</b>	<b>-850.00</b>	
4360 Afterschool Sports	40.80	4,800.00	-4,759.20	0.85 %
4361 3/4/5 Performances		500.00	-500.00	
4361-01 Middle School Dances	659.43	1,000.00	-340.57	65.94 %
<b>Total 4361 3/4/5 Performances</b>	<b>659.43</b>	<b>1,500.00</b>	<b>-840.57</b>	<b>43.96 %</b>
4362 Artistic Showcase		1,000.00	-1,000.00	
4363 Student Leadership & House Challenges	245.73	1,000.00	-754.27	24.57 %
4364 Playground	1480.58	3,500.00	980.58	128.02 %
4368 Positive Discipline Supplies	43.02	2,000.00	-1,956.98	2.15 %
<b>Total 4300 Materials &amp; Supplies</b>	<b>69,781.91</b>	<b>128,550.00</b>	<b>-58,768.09</b>	<b>54.28 %</b>
4400 Noncapitalized Equipment				
4410 Classroom Furniture, Equipment & Supplies	2361.26	2,000.00	3,361.26	268.06 %
4420 Computers (individual items less than \$5k)	36,044.08	14,500.00	1,544.08	110.65 %
4430 Non Classroom Related Furniture, Equipment & Supplies	4683.32	500.00	2,183.32	536.66 %
<b>Total 4400 Noncapitalized Equipment</b>	<b>24,088.66</b>	<b>17,000.00</b>	<b>7,088.66</b>	<b>141.70 %</b>
4700 Child Nutrition Program	58,693.99	160,000.00	-101,306.01	36.68 %
4710 All Other Food	3,557.38	1,000.00	2,557.38	355.74 %
4720 Cafeteria Supplies	56,191.66	12,000.00	63,191.66	626.60 %
<b>Total 4700 Child Nutrition Program</b>	<b>137,443.03</b>	<b>173,000.00</b>	<b>-35,556.97</b>	<b>79.45 %</b>
<b>Total 4000 Books &amp; Supplies</b>	<b>240,068.37</b>	<b>332,550.00</b>	<b>-92,481.63</b>	<b>72.19 %</b>
5000 Services & Other Operating Expenses				
5100 Subagreements for Services	331,856.76	995,572.00	-663,715.24	33.33 %
5200 Travel & Conferences				
5210 Conference Fees	16,519.00	19,998.00	-3,479.00	82.60 %
5215 Travel - Mileage, Parking, Tolls	755.74		755.74	
5220 Travel and Lodging	1,766.88		1,766.88	
5225 Travel - Meals & Entertainment	87.89		87.89	
<b>Total 5200 Travel &amp; Conferences</b>	<b>19,129.51</b>	<b>19,998.00</b>	<b>-868.49</b>	<b>95.66 %</b>
5300 Dues & Memberships	2,475.00	7,797.00	-5,322.00	31.74 %
5305 Dues & Membership - Professional	146.00		146.00	
5310 Subscriptions	44,724.80	57,056.00	-12,331.20	78.39 %
<b>Total 5300 Dues &amp; Memberships</b>	<b>47,345.80</b>	<b>64,853.00</b>	<b>-17,507.20</b>	<b>73.00 %</b>
5400 General Liability Insurance	606,987.75	80,588.00	26,399.75	132.76 %
5500 Operations & Housekeeping				
5510 Utilities - Gas and Electric				
5510-03 Bldg #3	104.74	56,000.00	-55,895.26	0.19 %
5510-08 Bldg #8	9,006.80	49,000.00	-39,993.20	18.38 %
5510-09 Bldg #9	17,540.15	38,000.00	-20,459.85	46.16 %
<b>Total 5510 Utilities - Gas and Electric</b>	<b>26,651.69</b>	<b>143,000.00</b>	<b>-116,348.31</b>	<b>18.64 %</b>
5515 Janitorial, Gardening Services & Supplies		1,400.00	-1,400.00	
5520 Security		4,052.00	-4,052.00	
5525 Utilities - Waste	5,199.90	16,763.00	-11,563.10	31.02 %
<b>Total 5500 Operations &amp; Housekeeping</b>	<b>31,851.59</b>	<b>165,215.00</b>	<b>-133,363.41</b>	<b>19.28 %</b>
5600 Rentals, Leases, & Repairs				
5605 Equipment Leases	3,492.10	13,202.00	-9,709.90	26.45 %
5610 Rent	239,500.00	718,500.00	-479,000.00	33.33 %
5615 Building	31,271.32	29,650.00	1,621.32	105.47 %

---

T	Number: 1	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:03:37 PM
---	-----------	-----------------	--------------------	-----------------------------

---

Increase at 1st interim - needed extra gravel & wood chips

T	Number: 2	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:04:33 PM
---	-----------	-----------------	--------------------	-----------------------------

---

New 6th grade desks & TLC Room furniture

T	Number: 3	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:04:58 PM
---	-----------	-----------------	--------------------	-----------------------------

---

Additional access points and computer replacements

T	Number: 4	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:05:31 PM
---	-----------	-----------------	--------------------	-----------------------------

---

Additional office furniture purchased for Business Office move & replacement desks

T	Number: 5	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:05:58 PM
---	-----------	-----------------	--------------------	-----------------------------

---

KIT Equipment grant purchases

T	Number: 6	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:06:21 PM
---	-----------	-----------------	--------------------	-----------------------------

---

Increased insurance costs - need to bill Raven Springs



	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5617 Repairs and Maintenance	6,512.96	11,050.00	-4,537.04	58.94 %
5617-24 Music Electives Services	100.00	4,000.00	-3,900.00	2.50 %
<b>Total 5617 Repairs and Maintenance</b>	<b>6,612.96</b>	<b>15,050.00</b>	<b>-8,437.04</b>	<b>43.94 %</b>
5618 Auto	597.00	1,500.00	-903.00	39.80 %
5618-01 Gas	832.07	3,000.00	-2,167.93	27.74 %
<b>Total 5618 Auto</b>	<b>1,429.07</b>	<b>4,500.00</b>	<b>-3,070.93</b>	<b>31.76 %</b>
5631 Other Rentals, Leases and Repairs 1	14,909.53	39,897.00	-24,987.47	37.37 %
<b>Total 5600 Rentals, Leases, &amp; Repairs</b>	<b>297,214.98</b>	<b>820,799.00</b>	<b>-523,584.02</b>	<b>36.21 %</b>
5800 Services & Other Operating Expenses - Other	1,023.37	653.00	7,370.37	1,228.69 %
5803 Accounting Fees	2,356.87	15,894.00	-13,537.13	14.83 %
5805 Administrative Fees	4,225.75		4,225.75	
5806 Assemblies		2,800.00	-2,800.00	
5809 Banking Fees	149.43	8,200.00	-8,050.57	1.82 %
5810 Merchant Service Fees	2,435.56		2,435.56	
5812 Business Services		2,160.00	-2,160.00	
5815 Consultants - Instructional	200.00	6,450.00	-6,250.00	3.10 %
5820 Consultants - Non Instructional	651.25	4,000.00	-3,348.75	16.28 %
5824 District Oversight Fees		52,343.00	-52,343.00	
5826 Director's Contingency		1,000.00	-1,000.00	
5829 Enrichment Programs	2,777.00	4,730.00	1,047.00	122.14 %
5830 Field Trips Expenses		108,256.00	-108,256.00	
5830-35 TK Field Studies	480.00		480.00	
5830-36 Kindergarten Field Studies	720.00		720.00	
5830-39 3rd Grade Field Studies	1,330.00		1,330.00	
5830-40 4th Grade Field Studies	7,511.00		7,511.00	
5830-42 6th Grade Field Studies	22,798.75		22,798.75	
5830-43 7th Grade Field Studies	6,714.25		6,714.25	
5830-44 8th Grade Field Studies	5,553.83		5,553.83	
<b>Total 5830 Field Trips Expenses</b>	<b>45,107.83</b>	<b>108,256.00</b>	<b>-63,148.17</b>	<b>41.67 %</b>
5833 Fines and Penalties		500.00	-500.00	
5836 Fingerprinting	502.25	4,500.00	-3,997.75	11.16 %
5839 Fundraising Expenses		200.00	-200.00	
5839-70 AGC Services	3,026.18	2,609.00	417.18	115.99 %
5839-71 AMOT Services		300.00	-300.00	
<b>Total 5839 Fundraising Expenses</b>	<b>3,026.18</b>	<b>3,109.00</b>	<b>-82.82</b>	<b>97.34 %</b>
5841 Party Expenses		275.00	-275.00	
5845 Legal Fees		5,000.00	-5,000.00	
5848 Permits & Other Fees	655.11	1,304.00	-648.89	50.24 %
5851 Marketing & Student Recruiting		2,000.00	-2,000.00	
5854 Erate Services	3,933.75	6,300.00	-2,366.25	62.44 %
5857 Payroll Fees	5,273.89	23,350.00	-18,076.11	22.59 %
5860 Printing & Reproduction	927.65	2,500.00	-1,572.35	37.11 %
5874 Afterschool Sports Services	400.00	1,510.00	-1,110.00	26.49 %
5874-74 Uniforms	1,837.52		1,837.52	
<b>Total 5874 Afterschool Sports Services</b>	<b>2,237.52</b>	<b>1,510.00</b>	<b>727.52</b>	<b>148.18 %</b>
5875 Staff Recruiting		1,000.00	-1,000.00	
5877 Student Activities				
5877-55 8th Grade Graduation	500.00	4,100.00	-3,600.00	12.20 %
5877-86 3/4/5 Performances		1,000.00	-1,000.00	

## Page: 6

---

T	Number: 1	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:09:58 PM
---	-----------	-----------------	--------------------	-----------------------------

---

\$5500 Summer school feels need to be moved

T	Number: 2	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:10:55 PM
---	-----------	-----------------	--------------------	-----------------------------

---

\$4500 Farm garden elective class

T	Number: 3	Author: Melissa	Subject: Highlight	Date: 10/23/2023 3:11:16 PM
---	-----------	-----------------	--------------------	-----------------------------

---

Added expenses for back to school night

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5877-87 Artistic Showcase services	500.00	4,850.00	-4,350.00	10.31 %
5877-88 Yearbook services		900.00	-900.00	
5877-90 Theater Plays - Classroom	3,913.50	10,765.00	-6,851.50	36.35 %
<b>Total 5877 Student Activities</b>	<b>4,913.50</b>	<b>21,615.00</b>	<b>-16,701.50</b>	<b>22.73 %</b>
5881 Student Information System	5,548.61	11,545.00	-5,996.39	48.06 %
5887 Technology Services		1,500.00	-1,500.00	
<b>Total 5800 Services &amp; Other Operating Expenses - Other</b>	<b>95,945.52</b>	<b>292,494.00</b>	<b>-196,548.48</b>	<b>32.80 %</b>
5900 Communications				
5910 Communications - Internet / Website Fees	1,258.30	13,107.00	-11,848.70	9.60 %
5915 Postage and Delivery	678.60	2,925.00	-2,246.40	23.20 %
<b>Total 5900 Communications</b>	<b>1,936.90</b>	<b>16,032.00</b>	<b>-14,095.10</b>	<b>12.08 %</b>
<b>Total 5000 Services &amp; Other Operating Expenses</b>	<b>932,268.81</b>	<b>2,455,551.00</b>	<b>-1,523,282.19</b>	<b>37.97 %</b>
7000 Other Outflows				
7438 Long term debt - Interest Land				
7438-02 Short-Term Notes Payable	333.76		333.76	
<b>Total 7438 Long term debt - Interest Land</b>	<b>333.76</b>		<b>333.76</b>	
<b>Total 7000 Other Outflows</b>	<b>333.76</b>		<b>333.76</b>	
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
<b>Total Expenses</b>	<b>\$2,268,625.91</b>	<b>\$7,985,044.00</b>	<b>\$ -5,716,418.09</b>	<b>28.41 %</b>
NET OPERATING INCOME	<b>\$450,253.36</b>	<b>\$ -43,367.43</b>	<b>\$493,620.79</b>	<b>-1,038.23 %</b>
NET INCOME	<b>\$450,253.36</b>	<b>\$ -43,367.43</b>	<b>\$493,620.79</b>	<b>-1,038.23 %</b>

Policy Type: Executive Limitations  
Policy Title: B1 – Financial Condition and Activities  
Last revised: **October 25, 2023**

---

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

The School Director must not:

1. Allow liquidity (the ability to meet cash needs in a timely and efficient fashion) to be insufficient.
2. Fail to maintain an unrestricted reserve fund within the range of 3-7% of the general fund budget.
3. Allow solvency (the relationship of debt to equity) to be insufficient.
4. Default on any loan terms that are part of the School's financial obligations.
5. Allow late payment of contracts, payroll, loans or other financial obligations.
6. Incur debt other than trade payables or other reasonable and customary liabilities incurred in the ordinary course of doing business.
- ~~7. Acquire, encumber or dispose of real estate, or enter into long-term real estate leases.~~
- ~~8.~~7. Allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.
- ~~9.~~8. Use restricted funds for any purpose other than that required by the restriction.
9. Allow financial record keeping systems to be inadequate or out of conformity with Generally Accepted Accounting Principles (GAAP).
10. Fail to regularly and timely
  - a. Disclose & educate the board on the current budget (including providing regular and timely budget to actual reports).
  - b. Provide the Board with actual financials as compared to previously budgeted amounts for any concluded fiscal year.

Policy Type: Executive Limitations  
Policy Title: B2 –Planning and Financial Budgeting  
Last revised: **October 25, 2023**

---

The School Director must not operate without annual and multi-year budgets and plans that address intentional and improved Ends accomplishment along with avoidance of fiscal jeopardy.

The School Director must not:

1. Create plans or budgets that
  - a. Risk incurring those situations or conditions described as unacceptable in the Council policy “Financial Condition and Activities.”
  - b. Omit credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
  - ~~c. Do not address excellence in the School’s business systems and operations.~~
  - ~~c. Fail to inform the Board and stakeholders through NCSA’s Annual Report the impact of the proposed budget on the programs and staffing.~~
  - ~~d. Have not been tested for feasibility.~~
  - d. Provide less for Council prerogatives during the year than is set forth in the Council budget
  - e. Undertake capital building projects without assurance of available funding or financing.
  - ~~a. Diselose & educate the board on the current budget (including providing regular and timely budget to actual reports).~~
  - ~~b. Provide the Board with actual financials as compared to previously budgeted amounts for any concluded fiscal year.~~



# NEVADA CITY SCHOOL OF THE ARTS

## Certificated Salary Schedule

Effective July 1, 2023

Steps	Class I	Class II	Class III	Class IV	Class V
1	\$50,778	\$52,301	\$53,870	\$56,025	\$58,826
2	\$52,047	\$53,609	\$55,217	\$57,426	\$60,297
3		\$54,949	\$56,598	\$58,861	\$61,805
4		\$56,323	\$58,013	\$60,333	\$63,350
5		\$57,731	\$59,463	\$61,841	\$64,933
6		\$59,174	\$60,949	\$63,387	\$66,557
7		\$60,654	\$62,473	\$64,972	\$68,221
8		\$62,170	\$64,035	\$66,596	\$69,926
9		\$63,724	\$65,636	\$68,261	\$71,674
10		\$65,317	\$67,277	\$69,968	\$73,466
11		\$66,950	\$68,959	\$71,717	\$75,303
12		\$68,624	\$70,683	\$73,510	\$77,185
13		\$70,339	\$72,450	\$75,348	\$79,115
14		\$72,098	\$74,261	\$77,231	\$81,093
15		\$73,900	\$76,117	\$79,162	\$83,120
16		\$73,900	\$76,117	\$79,162	\$83,120
17		\$75,748	\$78,020	\$81,141	\$85,198
18		\$77,642	\$79,971	\$83,170	\$87,328
19		\$77,642	\$79,971	\$83,170	\$87,328
20		\$79,971	\$82,370	\$86,497	\$90,821

### Certificated Stipends

Advisory Committee Stipend - \$2000

Field Study Overnight Stipend - \$50/night

Academic Tournament Stipend - \$250

Assessment Coordination Stipend - \$2,000

Certificated Elective Stipend - \$2,000/semester

Supplemental Authorization Stipend - 3% increase to base salary

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

1. Step placement will allow for up to seven (7) years of prior classroom teaching experience.

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

Class I	BA/Intern/Permit (no credential)	
Class II	BA plus 30 recognized semester units	3% Increase
Class III	BA plus 45 recognized semester units* or MA	3% Increase
Class IV	BA plus 60 recognized semester units* or MA plus 15 recognized semester units**	4% Increase
Class V	BA plus 75 recognized semester units* or MA plus 30 recognized semester units**	5% Increase
	*Units must be earned after the issuance of the BA	
	**Units must be earned after the issuance of the MA	

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

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

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

**Substitute Pay:** \$170/full day (\$22.67/hour), \$102/half day (\$27.20/hour)

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

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

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

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

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

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

4/30/2018 - 1.56% market rate increase

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

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

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

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

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

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