

May 11, 2022
Regular Meeting of the Board of Trustees

Regular Meeting Minutes

1. **Chair Fraser-Hurtt called the meeting to order at 4:32 p.m.**
2. **Roll Call** – 4:30 p.m.
Board Members Present: Heather Fraser Hurtt, Chair, Jennifer Huetter, Katie Gerski-Keller, Ekaterina Khmelniker
Board Members Absent: Stephen Quadro, Tim Madams (resigned May 11, 2022)
Guests: Caleb Buckley, Amala Easton, Zachary Phillips, Elayne Holder, Katie Stocker-Alanis, Barbara Ames, Susan Lefkowitz, Tom Nichols.
3. **Flag Salute/Quote/Moment of Silence** – Executive Director Caleb Buckley read the Loyalty virtue card.
4. **Public Comment** –
Chair Fraser-Hurtt opened public comment.
There was no public comment.
5. **Consent Agenda**–
Action: It was moved by Ms. Huetter and seconded by Ms. Khmelniker that items 5.1 through 5.2 be approved.

MOTION APPROVED UNANIMOUSLY. (Ayes: 4, Noes: 0, Abstain:0)

5.1 The board approved the April 6, 2022, Regular Meeting Minutes.

5.2 The board approved the audit engagement letter.

6. **Reports** – 4:52 p.m.
Faculty Chair Report, Orchard: Faculty Chair Zachary Phillips presented items of interest to the board.
Faculty Chair Report, River: Faculty Chair Jenni Walthard was absent. Chair Fraser-Hurtt read her written report.

DEI Committee Report: Becky Page reported on the Diversity, Equity, and Inclusion Committee’s work – the committee is reviewing the survey data and preparing a report; a DEI subcommittee presented a puppet play to the faculty and received feedback from the audience.
7. **Strategic Plan Update** –
Discussion: The Vice Chair, Jennifer Huetter, reported on the Strategic Plan process. The committee met in a Town Hall; they will have a draft to the board soon and present to the community in September or October.

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8. **Fiscal Policy Revision –**

Discussion: Charter School Management Corporation (CSMC) Representative Tom Nichols presented a draft of the revised Fiscal Policy.

9. **Covid 19 Safety Plan –**

Discussion/Action: It was moved by Ms. Gerski-Keller and seconded by Ms. Khmelniker that the board approve a revised Covid19 Safety Plan.

MOTION APPROVED UNANIMOUSLY (Ayes: 4, Noes: 0, Abstain: 0)

10. **Student Behavior Policy –**

Discussion: The board reviewed the Behavior Policy; policy should state alternatives to suspension and reflect that there is flexibility in consequences.

11. **Annual Review of Executive Director –**

Discussion: Chair Fraser-Hurtt reported on the Executive Director's review process: feedback was solicited from all stakeholders, the results were reviewed by the committee and reported out in closed session on April 6 to the board; review with the Executive Director is still pending. The Executive Director's salary is \$141,000.86 per year.

12. **GVCS Board Planning –**

Discussion: The board discussed future agenda items and the 2022/2023 Board of Trustees Meeting calendar.

13. **Executive Reports –**

13.1 Board Chair Report: The Board of Trustees Chair presented items of interest to the board.

13.2 Executive Director Report: The Executive Director presented items of interest to the board.

14. **The board recited the Motto of the Social Ethic.**

15. **Chair Fraser-Hurtt adjourned the meeting at 6:38 p.m.**

Respectfully submitted by Amala Easton.

Heather Fraser-Hurtt, Chair

Date

April 6, 2022
Regular Meeting of the Board of Trustees

Regular Meeting Minutes

1. **Chair Fraser-Hurtt called the meeting to order at 4:31 p.m.**

2. **Roll Call**

Board Members Present: Heather Fraser Hurtt, Chair, Jennifer Huetter, Ekaterina Khmelniker, Stephen Quadro, Katie Gerski-Keller (appointed at agenda item 7)

Board Members Absent: None

Board Members Disqualified: Tim Madams

Board members must adhere to the GVCS Bylaws regarding teleconferencing:

c. If the Board of Trustees elects to use teleconferencing, it shall post agendas at all teleconference locations with each teleconference location being identified in the notice and agenda of the meeting;

d. All locations where a member of the Board of Trustees participates in a meeting via teleconference must be fully accessible to members of the public and shall be listed on the agenda;

e. Members of the public must be able to hear what is said during the meeting and shall be provided with an opportunity to address the Board of Trustees directly at each teleconference location;

The Brown Act's teleconferencing rules, found in Government Code section 54953:

Each teleconference location be open and accessible to the public;

Each teleconference location be equipped to allow public comment;

An agenda be posted at each teleconference location;

Guests: Caleb Buckley, Jenni Walthard, Zachary Phillips, Barbara Ames, Devin Lombardi, Amala Easton.

3. **Flag Salute/Quote/Moment of Silence** – Caleb Buckley read the Understanding Virtue Card.

4. **Public Comment** –

Chair Fraser-Hurtt opened public comment.

Reaenn Quadro made a public comment regarding the continued use of Zoom for board meetings.

5. **AB 361, Virtual Meetings, Resolution** –

The board will reconsider the circumstances of the state of emergency and whether the state of emergency continues to directly impact the ability of the members to meet safely in person or state or local officials continue to impose or recommend measures to promote social distancing.

Action: Shall the board approve a resolution to continue to hold virtual board meetings for the next 30 days (April 6, 2022 until May 6, 2022) due to the Covid-19 pandemic?

TABLED. NO ACTION.

April 6, 2022
Regular Meeting of the Board of Trustees

6. **Consent Agenda**–

Action: It was moved by Ms. Huetter and seconded by Mr. Quadro that the consent agenda items 6.1 through 6.9a be approved.

MOTION APPROVED UNANIMOUSLY (Ayes: 4, Noes: 0, Abstain: 0)

6.1 The board approved the March 9, 2022, Regular Meeting Minutes.

6.2 The board approved the amended Golden Valley Orchard Expanded Learning Opportunity (ELO) Grant Plan.

6.3 The board approved the amended Golden Valley River Expanded Learning Opportunity (ELO) Grant Plan.

6.4 The board approved the amended Golden Valley Tahoe Expanded Learning Opportunity (ELO) Grant Plan.

6.5 The board approved the Memorandum of Understanding with San Juan Unified School District for Golden Valley Orchard.

6.6 The board approved the Memorandum of Understanding with San Juan Unified School District for Golden Valley River.

6.7 The board approved the Memorandum of Understanding with San Juan Unified School District for SPED, Golden Valley Orchard.

6.8 The board approved the Memorandum of Understanding with San Juan Unified School District for SPED, Golden Valley River.

6.9 The board approved the Proposition 39 Facilities Request with San Juan Unified School District for Golden Valley Orchard.

6.9a The board approved the Proposition 39 Facilities Request with San Juan Unified School District for Golden Valley River.

7. **Appointment of New Board Members** –

Action: It was moved by Mr. Quadro and seconded by Ms. Khmelniker that the board appoint Katie Gerski-Keller to the Board of Trustees.

MOTION APPROVED UNANIMOUSLY (Ayes: 4, Noes: 0, Abstain: 0)

8. **Reports** –

Faculty Chair Report, Orchard: Faculty Chair Zachary Phillips presented items of interest to the board.

Faculty Chair Report, River: Faculty Chair Jenni Walthard presented items of interest to the board.

DEI Committee Report: Becky Page presented a report on the Diversity, Equity, and Inclusion Committee's work to the board.

9. **Strategic Plan Update** –

Discussion: The Vice Chair, Jennifer Huetter, provided an update to the Strategic Plan process.

10. **Volunteer Policy** –

Discussion: The board reviewed the Volunteer Policy.

April 6, 2022
Regular Meeting of the Board of Trustees

11. **Covid 19 Safety Plan –**

Action: It was moved by Ms. Huetter and seconded by Ms. Khmelniker that the board approve a revised Covid19 Safety Plan.

MOTION APPROVED UNANIMOUSLY (Ayes: 5, Noes: 0, Abstain: 0)

12. **Student Behavior Policy –**

Discussion: The board reviewed the Behavior Policy.

13. **Executive Reports –**

13.1 Board Chair Report: Board of Trustees Chair Fraser-Hurtt presented items of interest to the board.

13.2 Executive Director Report: Executive Director Buckley presented items of interest to the board.

14. **Closed Session: Public Employee Performance Evaluation –**

The board went into closed session to discuss the annual review of the Director of Special Education and Education Support for Golden Valley Charter Schools pursuant to § 54957.

15. **Closed Session: Public Employee Performance Evaluation –**

The board went into closed session to discuss the annual review of the Executive Director of Golden Valley Charter Schools pursuant to § 54957.

16. **The board recited the Motto of the Social Ethic**

17. **The meeting was adjourned at 8:43 p.m.**

Respectfully submitted by Amala Easton.

Heather Fraser-Hurtt, Chair

Date

Zachary Phillips

GVOS Faculty Chair Report

May 2022

Dear board of trustees and chairperson,

I am writing to you at the end of an exceptionally long day, a day with lots happening, lots changing, and lots culminating. We are in the home stretch and are starting to let the year unravel. There have been meaningful events happening weekly, from fieldtrips, to class plays, and gatherings.

The highlight of the last week was the May Festival. This event was received by the faculty very well and the community turned out to see it. The eighth grade danced beautifully, showing their reverence and joy at finally being the ones dancing. This rite of passage, as well as all the transformative moments in the grades, is a welcome return to Waldorf life. Many thanks to the Festival committee for making the festival a reality.

The Linden Tree eighth grade is the first class to pass fully through the grades at Orchard campus. The Orchard campus first hosted only the kindergarten classes, until the unzipping of River and Orchard was ready. Then Debi Lenny asked a few River teachers to start on the new campus. I have been honored to be an integral part of making Orchard a strong school.

Many thanks to the DEI committee this year for their active and impactful work.

Thanks to the administrative team for their diligence and hard work! We celebrated administrative assistants' day and showered Jamie and Claudia with love.

All week the teachers have been showered with love as well since it is teacher appreciation week. Thank you to the PC for all the lovely gestures.

Thanks to the yearbook team for working hard against the deadline to make an amazing yearbook.

I also want to thank the faculty at Orchard for their dedication and excellence. It has been an honor to serve them as their faculty chair. My tenure is over and we are in the process of deciding on a new faculty chair.

Faculty Chair Report
Jenni Walthard
Golden Valley River School

March 31, 2022

- River School May Day Celebration to be held for the student body during school hours on Friday, May 6th. Eighth grade students have been practicing the ribbon dances in earnest with Mrs. Petty. The faculty is working together to plan for crown making, white attire, and merriment across grade levels. Having a “festival” celebration to look forward to is a welcome change.
- Buddy class activities and lower grade/upper grade interactions have been positive experiences
- The Renewal Room is getting up and running thanks to the support of Sarah Miller who will be available to us daily. This is an especially welcome addition to our year as we have many students in need of extra emotional support after the trauma and chaos of the past two years.
- Conference week was made easier thanks to the incredibly generous lunch offerings from community members. And as special thanks to Jessica Haynes for thinking of us and organizing the week-long offerings.
- Only 6 more weeks of school!!! Time to start wrapping things up.....and collecting cardboard boxes!

GOLDEN VALLEY CHARTER SCHOOLS COVID-19 SAFETY PLAN

Golden Valley Charter Schools conducted a committee process for developing this plan at each site with the school principal as the main organizer. If you have questions, comments, or concerns about this plan unique to your school, please address the school principal. If you have questions regarding the overall return to school and the shared aspects of the plan, please contact the Executive Director, Caleb Buckley, EdD, cbuckley@goldenvalleycharter.org

Authors	Title
Caleb Buckley, EdD	Executive Director
Barbara Ames	Principal, River
Becky Page	Principal, Orchard
Devin Lombardi	Director of Special Education
	<i>Last updated 2022.05.11</i>

MINUTES ATTACHMENTS 2022.05.11

INTRODUCTION

Golden Valley Charter Schools has worked closely with faculty, staff, parents, and community members to develop a safe, supportive, academically robust and developmentally appropriate safety plan. This plan has been informed by the following:

California Safe Schools for All Hub: <https://schools.covid19.ca.gov/>

California Department of Public Health: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/K-12-Guidance-2021-22-School-Year.aspx>

Center for Disease Control: <https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/k-12-guidance.html>

The foundational principles are ensuring access to safe and full in-person instruction for all students and keeping equity at the core of all efforts described below. In-person schooling is critical to the mental and physical health and development of our students. This plan may be adjusted based on local conditions and mandates. All Golden Valley Schools will use Sacramento County Public Health and California Department of Public Health recommendations. Please remember that this is a fluid situation, and the plan will be revisited at regular board meetings to reflect new guidance.

Golden Valley uses a multi-layered approach of infection mitigation strategies to help contain the spread of Covid 19 within our schools. Among these mitigation strategies are Face Coverings, Optimized Ventilation, Staying Home When Sick and Getting Tested, Screening Testing, and Case Reporting, Contact Tracing, and Investigation.

INFECTION MITIGATION STRATEGIES AT GOLDEN VALLEY

FACE COVERINGS

Golden Valley Charter Schools (“GVCS”) follows all Sacramento County Public Health (“SCPH”) and California Department of Public Health (“CDPH”) requirements for face coverings and the COVID-19 and Safe Schools for All Hub.

Per the February 28, 2022 California Department of Public Health Memorandum:

- After March 11, 2022, the universal masking requirement for K-12 and Childcare settings will terminate. CDPH strongly recommends that individuals in these settings continue to mask in indoor settings when the universal masking requirement lifts.

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>

GVCS recognizes that there are a variety of strong feelings regarding face coverings and other health mitigation measures. GVCS follows the mandates and guidance of our public health officials, epidemiology experts, and legal counsel.

Face coverings are currently strongly recommended for individuals on school campuses and work sites. We welcome and support those who choose to follow the strong recommendation to continue to mask at our facilities.

No person will be prevented from wearing a mask as a condition of participation in any employment activity.

Masks will continue to be provided to those who desire to use them on our campuses.

The health and safety of our students and staff is our top priority. We are also committed to each student having access and equity at our schools to their public education. We expect the community to extend our core values of respectful relationships and resilience with each other in these matters.

OPTIMIZED VENTILATION

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- HVAC system disinfected with EPA approved agent for COVID 19
- Outside air exchange rates are set to maximum levels
- Upgraded high-efficiency air filters installed
- Constant airflow programmed
- Building air flush programmed before and after school hours
- Utilizing outdoor instruction to the greatest extent possible

STAYING HOME WHEN SICK AND GETTING TESTED

Parents and/or caregivers are required to monitor their children for signs of infectious illness and COVID-19 every day using the *COVID-19 SCREENING TOOL FOR CHILDREN* (see appendix). Faculty and staff are required to self-monitor for signs and symptoms of COVID-19 using the *COVID-19 SCREENING TOOL FOR ADULTS* (see appendix).

Students who have symptoms of any infectious illness or symptoms consistent with COVID-19 may not attend school in-person. All faculty and staff will refer to the *STUDENT SYMPTOM DECISION TREE* (see appendix) to determine when to send students home.

Students or staff who become ill while on campus must be isolated from others and sent home as soon as possible.

COVID SCREENING TESTING

On August 11, 2021 the CDPH mandated all school employees show proof of full and complete vaccination for Covid19 or submit to weekly surveillance testing for Covid19.

(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Order-of-the-State-Public-Health-Officer-Vaccine-Verification-for-Workers-in-Schools.aspx>)

To promote safer in-person learning environments, the California Department of Public Health (CDPH), in partnership with the California COVID-19 Testing Task Force, is providing free rapid COVID-19 tests for teachers, staff and students at participating schools. Along with other safety practices such as masking, and improved ventilation, routine testing of students and staff can help school communities reduce the spread of COVID-19. Golden Valley Charter Schools is using this program for weekly screening of unvaccinated staff, student and staff testing, and individuals that experience possible COVID symptoms.

The program provides the following resources and tools:

- Abbott BinaxNow antigen test cards that provide results in 15-30 minutes
- Molecular tests (e.g., PCR) to confirm positive results
- Robust training for school personnel to perform on-site testing
- Use of the online platform, [Primary.Health](#) to register students for testing
 - Parent must give consent each time their student is tested
 - Parent may be present for testing or give consent on the phone
- **Surveillance Testing:** Golden Valley Charter Schools will utilize a surveillance testing program for all employees who are not fully vaccinated. Unvaccinated teachers and school site staff are tested for COVID- 19 weekly. Surveillance testing can help detect asymptomatic infections and reduce the likelihood of outbreaks.
 - **Human Resources** is responsible for implementing and monitoring the testing schedule. Faculty and staff refusal to complete testing will be referred to Human Resources.
- **Symptomatic testing:** Individuals with symptoms of COVID19, either at home or at school, are required to stay home and isolate in case they are infectious. The individual may return to school in the case of a negative test for SARS-CoV-2 **and** 24 hours after fever is resolved and symptoms are improving.
- **Response testing:** When a case has been identified in a given stable group, symptomatic individuals with known or suspected exposure to an individual infected with SARS-CoV-2 will be tested. In the event the individual does not get tested, they may return to school 10 days after symptom onset.

Orchard Safety Officer: Becky Page
 Email: bpage@goldenvalleycharter.org
 Phone: 916-987-1490

[Sacramento County Testing Information](#)

This testing is for all school staff in Sacramento County. Please see Sacramento County’s [COVID-19 Testing webpage](#) for an updated list of all sites.

River Safety Officer: Barbara Ames
Email: bames@goldenvalleycharter.org
Phone: 916-987-6141

[Sacramento County Testing Information](#)

This testing is for all school staff in Sacramento County. Please see Sacramento County's [COVID-19 Testing webpage](#) for an updated list of all sites.

CASE REPORTING, CONTACT TRACING, AND INVESTIGATION

Each school Safety Officer, in coordination with GVCS Human Resources, is responsible for training staff and families on the application and enforcement of the school safety plan. Training will include expectations for student, staff, and parent behavior. The Safety Officer is responsible for responding to COVID-19 concerns.

Golden Valley Charter Schools will initiate contact tracing when there is a confirmed case of COVID-19. Each school site has a designated staff person to support contact tracing. The designated contact tracer has completed the [Johns Hopkins COVID-19 online contact tracing course](#). If positive cases in the school community are identified, contract tracing staff will work with the county health department to identify contacts and determine appropriate course of action, such as quarantine, testing, and notifications.

Orchard Safety Officer and Contact Tracer: Becky Page
Email: bpage@goldenvalleycharter.org
Phone: 916-987-1490

Becky Page has completed the [Johns Hopkins COVID-19 online contact tracing course](#)

All GVOS confirmed cases of COVID-19 are reported to Sacramento County Public Health as required by CDPH or SCPH, 916-661-7331.

River Safety Officer and Contact Tracer: Barbara Ames

Email: bames@goldenvalleycharter.org

Phone: 916-987-6141

Barbara Ames has completed the [Johns Hopkins COVID-19 online contact tracing course](#)

All GVRS confirmed cases of COVID-19 are reported to Sacramento County Public Health as required by CDPH or SCPH, 916-661-7331.

MINUTES ATTACHMENTS 2022.05.11

CLEANING AND DISINFECTION

Protocols for cleaning and disinfecting the school site have been established. This includes regular cleaning schedules using EPA-approved cleaning products, descriptions of how shared surfaces will be regularly cleaned and disinfected, and how use of shared items will be minimized.

- A daily cleaning schedule has been developed to follow the path of student space usage. The school buildings, while not in use as daily classrooms, will be cleaned daily using the San Juan EPA approved cleaning protocols during the time of COVID-19. We will be using child-safe and ecologically friendly products that meet State and licensing guidelines.
- Daily janitorial services will use stringent cleaning practices during the day while deep disinfection of the full campus will be conducted each evening.
- **In the event of a positive Covid case has been identified:** The classroom and all spaces where case spent significant time will be deep cleaned and disinfected using enhanced cleaning protocols and using approved disinfecting/cleaning protocols during the time of COVID-19. Disinfection will be done when students are not present.

HEALTHY HYGIENE PRACTICES

Golden Valley Charter Schools will promote healthy hygiene practices that incorporates handwashing and hand sanitizing into routines. Students and staff should wash their hands:

- when entering school/class
- before and after eating
- after coughing or sneezing
- after using the restroom
- periodically throughout the day

THE WHOLE COMMUNITY

VISITORS, VOLUNTEERS & GATHERINGS

Visitor (defined) - A visitor is any person who is on campus other than a student, staff, or volunteer. Examples include: being on campus to complete a task or business such as dropping off or picking up their children; dropping off or picking up paperwork; attending a parent teacher conference; attending an event such as a class play; etc.

Volunteer (defined) – For the purposes of this Covid Safety Plan, a volunteer is an extension of employees of the school to deliver the program to the students. Volunteers are on campus for a specific purpose, known to the class teacher or principal, and signed in at the office. They will also wear a badge or name tag provided by the school.

All volunteers must self-administer a negative COVID 19 test at the school office or be tested by school personnel within 24 hours of their volunteer shift. See the school principal for the process for submitting test results.

Gatherings will follow current guidance from California Department of Public Health and/or Sacramento County Public Health (SCPH). As of March 31, 2022, there will be no gatherings larger than 1000 people.

SCHOOL-BASED EXTRACURRICULAR ACTIVITIES

The requirements and recommendations in this guidance apply to all extracurricular activities that are operated or supervised by schools, and all activities that occur on a school site, whether they occur during school hours, including, but not limited to, sports, band, chorus, plays, meetings, festivals, and clubs.

Indoor mask use remains an effective layer in protecting against COVID-19 infection and transmission, including during sports, music, and related activities, especially activities with increased exertion and/or voice projection, or prolonged close face-face contact. Accordingly:

- Masks are strongly recommended indoors at all times for teachers, referees, officials, coaches, and other support staff.
- Masks are strongly recommended indoors for all spectators and observers.
- Masks are strongly recommended indoors at all times when participants are not actively practicing, conditioning, competing, or performing. Masks are also strongly recommended

indoors while on the sidelines, in team meetings, and within locker rooms and weight rooms.

- When actively practicing, conditioning, performing, or competing indoors, masks are strongly recommended by participants even during heavy exertion, as practicable. Individuals using instruments indoors that cannot be played with a mask (e.g., wind instruments) are strongly recommended to use bell coverings and maintain a minimum of 3 feet of physical distancing between participants. If masks are not worn (or bell covers are not used) due to heavy exertion, it is strongly recommended that individuals undergo screening testing at least once weekly, unless they had COVID-19 in the past 90 days. An FDA-authorized antigen test, PCR test, or pooled PCR test is acceptable for evaluation of an individual's COVID-19 status.

FIELD TRIPS

All field trips must meet the safety criteria of Golden Valley Charter Schools (“GVCS”), California Department of Education (“CDE”), and California Department of Public Health (“CDPH”). Field trips are approved on a case-by-case basis by the school administrator.

INDEPENDENT STUDY

Any student may request up to 15 days by filling out a request form in the school office or through registration at the central office.

AFTERCARE

Golden Valley Charter Schools will offer childcare according to -guidance by CDPH and SCPH (Eagle’s Nest, After Care, Before Care).

In the Eagles Nest Program, students are mostly outdoors. Students in the program will be mixed with students from other classes and will be allowed to eat and drink. Students at school fall under school guidelines when in aftercare and do not fall under "Child Care Center" guidelines which are made for a different setting.

SPECIAL EDUCATION

Golden Valley Charter Schools will continue to implement education support and IEP accommodations while following all health and safety guidelines. All assessments will take place in person. IEP accommodations and services are implemented during the school day following public health guidance. Contracted and in-house service providers will conduct observations in the classrooms following current guidelines.

MINUTES ATTACHMENTS 2022.05.11

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RESOURCES

COVID-19 GENERAL INFORMATION

[Exposure Risk \(CDC\)](#)

[Glossary of Key Terms \(CDC\)](#)

[Symptoms \(CDC\)](#)

[Screening K-12 Students for Symptoms of COVID-19 \(CDC\)](#)

SACRAMENTO COUNTY INFORMATION AND RESOURCES

[COVID-19 Dashboards \(SCPH\)](#)

[COVID-19 Community Testing Sites in Sacramento County](#)

[Sacramento County COVID-19 Website](#)

[Sacramento County COVID-19 Schools Page](#)

[Sacramento County Public Health Orders](#)

[School Year Planning: A Guide to Address the Challenges of COVID-19 \(SCOE\)](#)

ISOLATION AND QUARANTINE

[Home Isolation for People with COVID-19 \(SCPH\)](#)

[Home Quarantine Guidance for Close Contacts to COVID-19 \(SCPH\)](#)

[Quarantine vs. Isolation \(CDC\)](#)

[Sacramento County Public Health General Quarantine Orders](#)

[Sacramento County Public Health General Isolation Orders](#)

CONTACT TRACING

[Johns Hopkins Online Contact Tracer Training](#)

QUESTIONS?

Sacramento County Public Health

(916) 661-7331

COVID19@saccounty.net

APPENDIX

MINUTES ATTACHMENTS 2022.05.17

COVID-19 SCREENING TOOL FOR ADULTS

Before coming to campus each day, adults should screen themselves for symptoms of illness by answering the following questions.

- Do you have a fever (100.4° F or greater) without having taken any fever-reducing medications?
- Do you have a loss of smell or taste?
- Do you have a cough?
- Do you have muscle aches?
- Do you have a sore throat?
- Do you have congestion or a runny nose?
- Do you have shortness of breath?
- Do you have chills?
- Do you have a headache?
- Have you experienced any new gastrointestinal symptoms such as nausea, vomiting, diarrhea, or loss of appetite in the last few days?
- Have you, or anyone you have been in close contact with, been diagnosed with COVID-19 or placed in quarantine for possible exposure to COVID-19 within the last two weeks?
- Have you been asked to isolate or quarantine by a medical professional or a local public health official in the last two weeks?

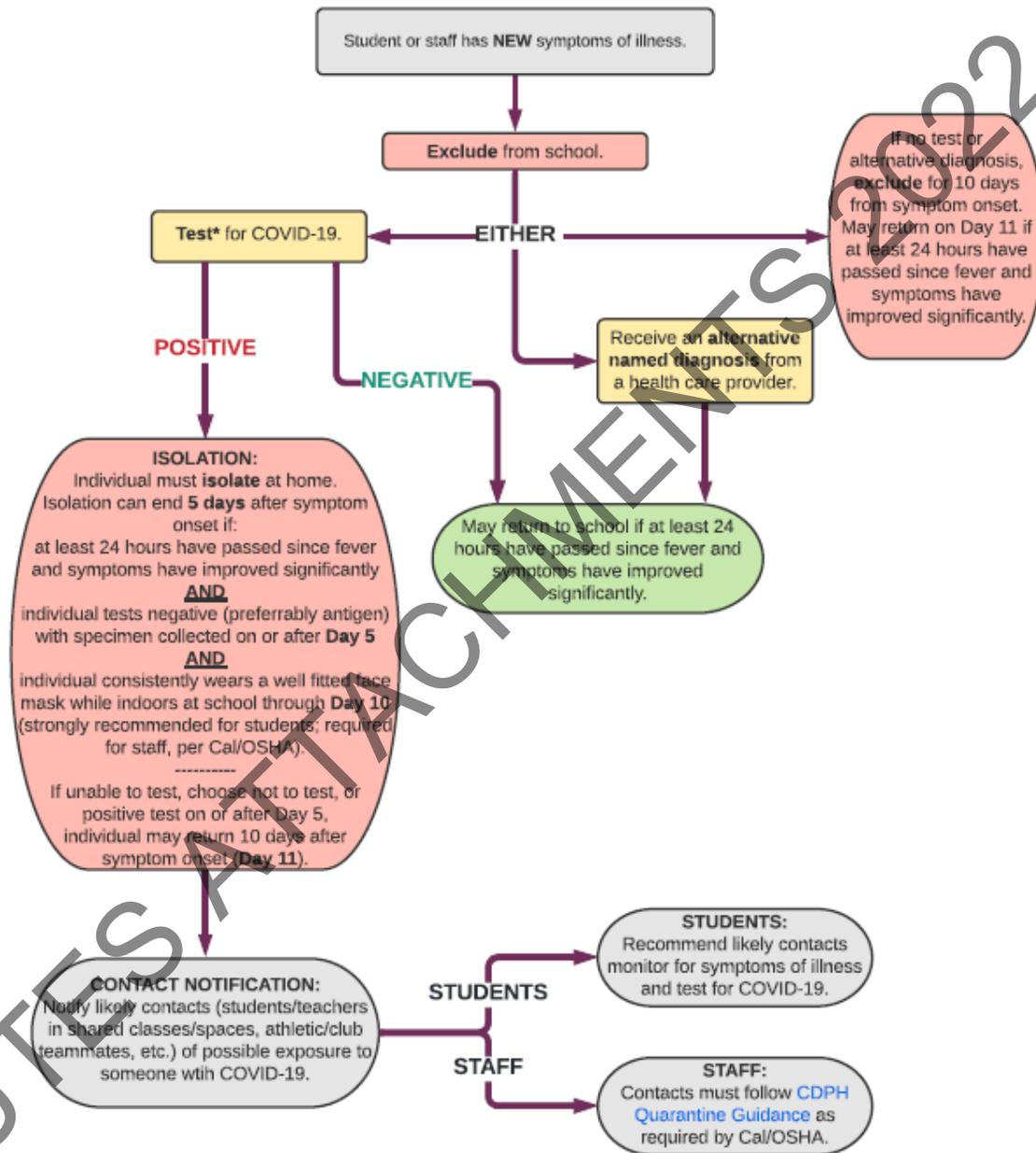
COVID-19 SCREENING TOOL FOR CHILDREN

Before coming to campus each day, children should be screened for symptoms of illness by answering the following questions.

- Does the child have a fever (100.4° F or greater) without having taken any fever-reducing medications?
- Does the child have a sore throat?
- Does the child have a new uncontrolled cough that causes difficulty breathing (for children with chronic allergic/asthmatic cough, a change in their cough from baseline)?
- Does the child have diarrhea or vomiting?
- Does the child have new onset of severe headache, especially with a fever?

MINUTES ATTACHMENTS 2022.05.17

COVID-19 Decision Tree for K-12 Schools



* PCR or rapid antigen test are acceptable. Asymptomatic individuals who have tested positive for COVID-19 are not required to re-test for 90 days following their initial infection. However, if individuals develop new symptoms following a COVID-19 exposure, they should isolate and test.
March 7, 2022

COMMUNICATIONS TEMPLATES FOR K-12 SCHOOLS

SACRAMENTO COUNTY PUBLIC HEALTH

The following pages include sample letters for communicating with families and/or staff regarding COVID-19 cases or exposures at school. Note that every scenario is unique and these templates are provided only as guides for some common scenarios. Schools and school districts should tailor their communications for their specific situations.

SAMPLE LETTER

STUDENT OR STAFF EXPOSURE OUTSIDE OF SCHOOL

To be utilized when a student or staff member lives with a person or has been in close contact with a person who has tested positive for COVID-19.

Date

Dear [School/Classroom] Parents/Guardians and Staff,

The health and safety of our students and staff are our top priority. This letter is to inform you that a student or staff member in your child's class [lives with/has been in close contact with] a person who has tested positive for COVID-19.

In accordance with California Department of Public Health (CDPH) guidance, the class will continue to operate. The individual and their immediate household members have been advised of all relevant isolation and/or quarantine guidance.

Please continue to follow all health and safety protocols, monitor your child's health, **keep your child home if they are feeling sick**, wash your hands frequently, practice physical distancing, and consider wearing a face covering.

Please contact your healthcare provider if you have further questions or concerns. Thank you for all that you do to support the learning and success of students at [School Name] and the health and wellbeing of our community.

Sincerely,

[Site Administrator/Teacher]

[School Name]

GVCS COVID-19 REPORTING & CONTACT TRACING FORM

2021-2022 GVCS COVID-19 SAFETY PLAN - BOP 2022.04.06

Schools (including daycare, childcare, and K-12) should:

- Report cases of confirmed COVID-19 in students or staff to Sacramento County Public Health by any method required.
- Follow Sacramento County Public Health guidance after identification of a student or staff with confirmed COVID-19

School Site/Location: _____

School Point of Contact & Phone Number: _____

POSITIVE PATIENT INFORMATION

Student/Staff Name: (Last, First)		Date of Birth:	Sex:
			<input type="checkbox"/> Male <input type="checkbox"/> Female
Home Address:		City, Zip Code:	Phone #:
Race:		Ethnicity:	Teacher(s) a
<input type="checkbox"/> White <input type="checkbox"/> Black <input type="checkbox"/> Asian/Pacific Islander		<input type="checkbox"/> Native American <input type="checkbox"/> Other <input type="checkbox"/> Unknown	<input type="checkbox"/> Hispanic <input type="checkbox"/> Non-Hispanic
Date of Illness Onset:	Date of Last Attendance:	COVID-19 + Test Date:	COVID-19 Sy (if yes, pleas
			<input type="checkbox"/> Yes <input type="checkbox"/> No

COMPLETE LIST OF CLOSE CONTACTS OF PATIENT

For COVID-19, a [close contact](#) is defined as any individual who was within 6 feet of an infected person for at least 15 minutes starting **from 2 days before** illness onset (or, for asymptomatic patients, 2 days prior to positive specimen collection) until the time the patient is isolated. Symptoms can include: fever or chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and diarrhea.

Contact Name	Location	Phone #	Relation to Positive Case	Duration of Contact More Than 15 min AND Distance Between Contact Less Than 6 ft.?	COVID-19 Symptoms Y/N (If yes, list)	COVID-19 Test Y/N (if yes, date)	COVID-19 Test Results Date, Pos/Neg	Date Notified by School Contact Tracer Team
SAMPLE: Mrs. Franklin	Room 1	555-555-5555	Teacher	Y	N	Y 9/22/20	N eg 9/24/20	
SAMPLE: Jimmy Lee	Room 1	555-555-5555	Student	Y	Y Fever 101	Y 9/22/20	P os 9/24/20	
Golden Valley Charter Schools								Page 21

Sacramento County Public Health
COVID19@saccounty.net or Secure Fax: (916) 854-9709

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COVID-19 Prevention Program (CPP) for Golden Valley Charter Schools (OSHA)

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: August 5, 2021

Authority and Responsibility

Caleb Buckley, EdD, Executive Director, has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee participation

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by participation in weekly meetings to discuss safety issues and reporting concerns to the site principal. If resolution is not received at the school site, human resources will be notified by the site principal.

Employee screening

We screen our employees by:

- Following all CDPH guidelines regarding self-monitoring
- Requiring all staff to self-monitor using the *COVID19 SCREENING TOOL FOR ADULTS*
 - Located in the [Orchard Covid Prevention Plan](#)
 - Located in the [River Covid Prevention Plan](#)
 - Located in the [Tahoe Covid Prevention Plan](#)
- The school site Safety Officer will oversee Covid-19 Surveillance Testing of all staff members

Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented and corrected in a timely manner based on the severity of the hazards, as follows:

- Site principals will document and correct all reports of unsafe/unhealthy conditions.

Control of COVID-19 Hazards

Face Coverings

Cal/OSHA has aligned workplace mask requirements with general mask guidance from the CDPH.

- **Masks are strongly recommended indoors.**
 - In outbreaks, all employees must wear masks indoors and outdoors when six feet of physical distance cannot be maintained.
- **Masks are not required outdoors** (except during outbreaks). Workers should be trained for outdoor use of face coverings.
- **Golden Valley will provide unvaccinated employees with NIOSH-certified respirator masks** for voluntary use when:
 - Working indoors, or
 - In a vehicle with others.

GVCS recognizes that there are a variety of strong feelings regarding face coverings and other health mitigation measures. GVCS follows mandates and guidance our public health officials, epidemiology experts, and legal counsel.

Face coverings are currently strongly recommended for individuals on school campuses and work sites.

We welcome and support those who choose to follow the strong recommendation to continue to mask at our facilities.

No person will be prevented from wearing a mask as a condition of participation in any employment activity.

Masks will continue to be provided to those who desire to use them on our campuses.

We expect the community to extend our core values of respectful relationships and resilience with each other in these matters.

Engineering controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals:

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- River and Orchard
 - HVAC system disinfected with EPS approved agent for COVID 19
 - Outside air exchange rates are set to maximum levels
 - Upgraded high-efficiency air filters installed
 - Constant airflow programmed
 - Building air flush programmed before and after school hours

Cleaning and disinfecting

We implement the following cleaning and disinfection measures for frequently touched surfaces:

- Ensuring adequate supplies and adequate time for it to be done properly.
- Informing the employees and authorized employee representatives of the frequency and scope of cleaning and disinfection.

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- Full disinfecting of all work areas the employee entered.

Shared tools, equipment and personal protective equipment (PPE)

PPE must not be shared, e.g., gloves, goggles and face shields.

Items that employees come in regular physical contact with, such as phones, headsets, desks, keyboards, writing materials, instruments and tools must also not be shared, to the extent feasible. Where there must be sharing, the items will be disinfected between uses by **using appropriate wipes**.

Hand sanitizing

In order to implement effective hand sanitizing procedures, we:

- Evaluated handwashing facilities.
- Encourage and allow time for employee handwashing.
- Provide employees with an effective hand sanitizer, and prohibit hand sanitizers that contain methanol (i.e., methyl alcohol).
- Encourage employees to wash their hands for at least 20 seconds each time.
- Post signage on proper handwashing techniques in all bathrooms.

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained. We provide and ensure use of eye protection and respiratory protection in accordance with section 5144 when employees are exposed to procedures that may aerosolize potentially infectious material such as saliva or respiratory tract fluids.

Investigating and Responding to COVID-19 Cases

Employees who had potential COVID-19 exposure in our workplace will be:

- Notified by the Site Safety Officer.
- Provided no-cost Covid19 testing during working hours.
- Provided with information on benefits described in Training and Instruction, and Exclusion of COVID-19 Cases, below.

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- That employees can report symptoms and hazards without fear of reprisal.
- Employees should report COVID-19 symptoms and possible hazards to the Site Safety Officer/school principal.
- Our procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- Where testing is not required, how employees can access COVID-19 testing: please see the list of testing sites in the community.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test. **Educators receive free Covid-19 testing.**
- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures.

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work related. This will be accomplished by **direct communication from HR.**
- Providing employees at the time of exclusion with information on available benefits.

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Table 2: CDPH Guidance for Close Contacts – Employees Who Are Exposed to Someone with COVID-19. (Applies to All Employees Except those in High-Risk Settings)

<p>For employees who are asymptomatic. Applies to all employees, regardless of vaccination status.</p>	<ul style="list-style-type: none"> Exposed employees must test within three to five days after their last close contact. Persons infected within the prior 90 days do not need to be tested unless symptoms develop. Employees must wear face coverings around others for a total of 10 days after exposure. Please refer to the FAQs on face coverings for additional information. If an exposed employee tests positive for COVID- 19, they must follow the isolation requirements above in Table 1. Employees are strongly encouraged to get vaccinated and boosted
<p>For employees who are symptomatic. Applies to all employees, regardless of vaccination status.</p>	<ul style="list-style-type: none"> Symptomatic employees must be excluded and test as soon as possible. Exclusion must continue until test results are obtained. If the employee is unable to test or choosing not to test, exclusion must continue for 10 days. If the employee tests negative and returns to work earlier than 10 days after the close contact, the employee must wear a face covering around others for 10 days following the close contact. CDPH recommends continuing exclusion and retesting in 1-2 days if testing negative with an antigen test, particularly if tested during the first 1-2 days of symptoms. For symptomatic employees who have tested positive within the previous 90 days, using an antigen test is preferred.

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What Employers and Workers Need to Know about COVID-19 Isolation & Quarantine

May 6, 2022

This fact sheet provides employers and workers not covered by the **Aerosol Transmissible Diseases standard** with information on when and for how long workers must be excluded from the workplace if they test positive or are exposed to someone who has COVID-19. The chart below reflects the new California Department of Public Health (CDPH) isolation and quarantine periods guidance from April 6, 2022 and the third re-adoption of the Cal/OSHA COVID-19 Prevention Emergency Regulation effective May 6, 2022.

More information is available on [Cal/OSHA's ETS FAQs](#) and [CDPH's Isolation and Quarantine Guidance](#).

Employees who test positive for COVID-19 must be excluded from the workplace as described in Table 1. For employees who had a close contact, employers must review [CPDH guidance](#) and implement quarantine and other measures in the workplace to prevent COVID-19 transmission in the workplace. Please refer to table 2 and table 3 below for CDPH quarantine guidance after close contact.

Where the tables below refer to action to be taken on a specified day (e.g. "day 5" or "day 10"), day 1 is the first day following the onset of symptoms or, if no symptoms develop, the day following the first positive test.

Table 1: Exclusion Requirements for Employees Who Test Positive for COVID-19

<p>Requirements apply to all employees, regardless of vaccination status, previous infection, or lack of symptoms.</p>	<ul style="list-style-type: none"> • Employees who test positive for COVID-19 must be excluded from the workplace for at least 5 days after start of symptoms or after date of first positive test if no symptoms. • Isolation can end and employees may return to the workplace after day 5 if symptoms are not present or are resolving, and a diagnostic specimen* collected on day 5 or later tests negative. • If an employee's test on day 5 (or later) is positive, isolation can end and the employee may return to the workplace after day 10 if they are fever-free for 24 hours without the use of fever-reducing medications. • If an employee is unable to or choosing not to testⁱ, isolation can end, and the employee may return to the workplace after day 10 if they are fever-free for 24 hours without the use of fever-reducing medications. • If an employee has a feverⁱⁱ, isolation must continue and the employee may not return to work until 24 hours after the fever resolves without the use of fever-reducing medications.ⁱⁱⁱ • If an employee's symptoms other than fever are not resolving, they may not return to work until their symptoms are resolving or until after day 10. • Employees must wear face coverings around others for a total of 10 days. Please refer the FAQs regarding face coverings for additional information <p>*Antigen test preferred.</p>
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ⁱ An employer may require a test. More information is available in the [Department of Fair Employment and Housing FAQ](#).

ⁱⁱ A fever is a measured body temperature of 100.4 degrees Fahrenheit or higher.

ⁱⁱⁱ A fever resolves when 24 hours have passed with no fever, without the use of fever-reducing medications.

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Commonly Asked Questions

When do workers need to be paid exclusion pay if exposed to COVID-19?

When workers are required to be excluded from work due to work-related COVID-19 exposure, they must be paid exclusion pay. Workers should speak with their employers about available exclusion pay. Some exceptions apply, for example if the worker can work from home, or they are receiving disability pay or Workers' Compensation Temporary Disability Payments.

What does CDPH guidance require if a worker was exposed to COVID-19 but tests are not available?

If a worker in a non-high-risk setting cannot be tested as required but never develops symptoms, the worker may continue to work but must wear a face covering for 10 days after the close contact. If the worker works in a high-risk setting, they should continue isolation for 10 days, as explained in the table.

This guidance is an overview, for full requirements see Title 8 sections [3205](#), [3205.1](#), [3205.2](#), [3205.3](#), [3205.4](#)

Update History

- January 19, 2022 – Updated to clarify this fact sheet does not apply to workplaces covered by the Aerosol Transmissible Diseases Standard.
- May 6, 2022 – Updated to align with new CDPH guidance for general population and adding high-risk settings.

For assistance with developing a COVID-19 Prevention Program, employers may contact Cal/OSHA Consultation Services at 1 800 963 9424 or InfoCons@dir.ca.gov

For Consultation information or publications, access the following link or copy the site address:
DOSHConsultation www.dir.ca.gov/dosh/consultation.html

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
 - Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
 - Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
 - Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
 - Keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.
 - Return-to-Work Criteria COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
 - A negative COVID-19 test will not be required for an employee to return to work.
 - If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.
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Caleb Buckley, EdD

Executive Director

10/05/2022

STUDENT BEHAVIOR POLICY

(Board Approved March 13, 2019)

Golden Valley Charter School is committed to creating a safe and nurturing learning environment for every student. We are equally committed to helping our students grow into healthy, happy, responsible adults. In order to respect, care for and work with others, students must learn to truly love and respect themselves.

It is our goal that all students possess a clear understanding of how their actions affect others. When a student acts in thoughtless or harmful ways, the entire community suffers. Our goal is to discourage misbehavior and encourage the student to do better in the future. Our approach emphasizes *compassion, consistency and responsibility*.

The Student Behavior Guidelines for Golden Valley Charter Schools are based upon a philosophy of respect and adherence to California State Education Code (48908):

Student Behavior Guidelines

In order to provide a school environment that fosters cooperation, responsibility and respect; students will be expected to follow these guidelines:

1. Students will support a positive learning environment. —Students are expected to do their best and cooperate with teachers and classmates. This includes, but is not limited to, quietly focusing their attention on the teacher when asked to do so, completing class assignments, observing class starting and ending times, completing classroom chores, and follow directions when requested to do so.
2. Students will treat all adults and students with respect. —Respectful, courteous language is expected towards teachers, students and parents. Inappropriate behavior such as rudeness, teasing, mimicking, unkind or inappropriate words, swearing, physical or emotional threats, sexual harassment, and lying are not permitted. Students are expected to comply whenever an adult or a student asks for an inappropriate behavior to stop.
3. Students will treat all personal and school property with respect. —Lost, stolen, defaced or destroyed property will be repaired or replaced by the parents of those responsible.
4. A “gentle hands” policy will be followed. —Rough housing, fighting, shoving, spitting, pushing, hitting, kicking or biting is cause for immediate intervention.
5. Students will obey all classroom and playground rules. —Teachers will help their students understand and integrate the school-wide behavior policy into their daily

activities. Additionally, individual teachers may have unique expectations, which they will communicate to their classes. Teachers will develop a class management system, approved by the administrator, and appropriate to the age level of their individual class.

6. Parental concerns about the implementation of this policy shall be shared directly with their student's teacher.
7. Due to FERPA Privacy Laws, school personnel are unable to discuss other students' behaviors with parents.
8. Please refer to the Bullying Prevention Policy and Plan for further information regarding bullying prevention and reporting, including use of the Bullying Incident Report.

Consequences for Misbehavior:

At all Golden Valley Schools, consequences for misbehavior begin in the classroom. Repetitive misbehavior will initiate increasing consequences that will involve student, parent, teacher and additional personnel, as needed. Below is an outline of the process from classroom management to expulsion. These procedures will be followed based on the severity of the infraction and the teacher and/or principal's evaluation of the circumstances. **Please note that some actions are grounds for immediate suspension or expulsion (see list below).**

1. Classroom Management for Student Behavior

Setting Expectations

At the beginning of each school year each teacher will communicate their class management plan with parents at the first parent meeting. Additionally, a written copy of the class expectations for Special Subject classes will be distributed to all parents.

Consequences for Misbehavior:

At this level, misbehavior will be dealt with according to the teacher's class management plan.

In the event that individual class management systems are not sufficient to correct disruptive or disrespectful behavior, the student will progress to the next step.

2. Referral and Parent-Teacher Conference

Referral



If a student fails to follow the school or classroom behavior guidelines or in any way undermines a healthy learning environment, endangers himself, others or property, a Referral (Student Behavior Report and Action Plan) may be sent home with the student describing this behavior. Teacher will follow this up with a phone call to the parents and letting them know to expect a referral from their student.

The parents and student will discuss the situation and the parents will assist the student in developing a plan to correct the behavior (see Referral Form). It is suggested that a student who receives a referral is given a consequence for it at home. The signed notice will be returned to the teacher the following day. It is the parents' responsibility to see that the student returns this signed referral to the school the following day. **Either the parent or the teacher may request a telephone or personal conference.**

Parent-Teacher Conference

When a student receives two referrals, the teacher will schedule a parent-teacher conference. If both parents and teacher agree, the student may be included in the meeting. Student participation is encouraged, when appropriate. A behavior plan may be developed at this time. The teacher or parents may request the principal be present. Parents may request that other individuals be present at the conference.

3. Suspension

Upon receiving a third, sixth and ninth referral, a student may be suspended from school. The first suspension will be one day, the second suspension may be from 1 – 3 days and the third suspension may be from 2 – 4 days long.

In the interest of maintaining a safe and courteous environment, certain behaviors will not be tolerated and may result in an immediate suspension (California Ed Code 48900). These behaviors are:

- Causing, attempting to cause, or threatening to cause physical injury to another person.
- Willfully using force or violence upon the person of another, except in self-defense.
- Attempting, threatening to cause or participate in hate violence.
- Willfully and knowingly making a terrorist threat against the school.
- Possessing, selling or otherwise furnishing any firearm, knife, explosive or other dangerous object.
- Possessing an imitation firearm.
- Possessing, selling or otherwise furnishing, or being under the influence of any controlled substance, an alcoholic beverage or an intoxicant of any kind.
- Unlawfully offering, arranging, or negotiating to sell any controlled substance, an alcoholic beverage, or an intoxicant of any kind, and then either selling, delivering or

otherwise furnishing to any other person a liquid substance, or material and representing the liquid, substance, or material as a controlled substance, alcoholic beverage or intoxicant.

- Unlawfully possessing or unlawfully offering, arranging, or negotiating to sell any drug paraphernalia.
- Committing or attempting to commit robbery or extortion.
- Causing or attempting to cause damage to school property or private property.
- Stealing or attempting to steal school property or private property while on school grounds.
- Knowingly receiving stolen school property or private property.
- Possessing or using tobacco or any products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, betel, e-cigarettes, vape pens, etc., exclusive of physician's prescriptions.
- Committing an obscene act or engaging in habitual profanity or vulgarity.
- Disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- Committing or attempting to commit a sexual assault or committing sexual battery.
- Committing an act of sexual harassment. Sexual Harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal, visual, or physical conduct of a sexual nature (California Ed Code 212.5)
- Harassing, threatening or intimidating a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- Engaging in or attempting to engage in hazing, as defined in California Ed Code 48900
- Engaged in an act of bullying, defined as severe or pervasive physical and verbal acts or conduct, including written or electronically transmitted material, which can reasonably be predicted to have the effect(s) of: fear of harm to person or property, detrimental effects on physical or mental health, interference with academic performance, and interference with the ability to participate in or benefit in the services, activities, or privileges provided in school.

If a student is suspended, the parents will be informed by telephone and will receive a formal notice of suspension. The student may return to school after a suspension once a follow-up SST meeting with the teacher and/or administrator stipulating the conditions of the student's return has taken place. During this meeting a behavior plan may be developed.

Student Success Team (SST) Meeting

At any time the teacher deems it necessary or in accordance with the Student Behavior Policy, upon a third referral, an SST Meeting will be convened to support the student and their needs. The meeting will consist of the student's parents, classroom teacher,

administrator, as well as other teachers and support staff, if needed, The team will work to cultivate healthy classroom, playground, and social behavior. During this meeting a behavior plan may be developed. Parents will be notified in writing at the meeting that should a third suspension occur, expulsion may be recommended.

Special Needs Students and Suspension

Suspension shall be imposed only when other means of correction fail to bring about proper conduct. However, a pupil, including an individual with exceptional need, as defined in Section 56026 of the CA Ed Code, may be suspended for any of the reasons enumerated above upon a first offense, if the principal determines that the pupil violated one of the above items.

4. Expulsion

Should the above steps and Due Process not prove to correct the student's behavior after 3 suspensions, expulsion may be recommended.

Due Process Summary

Below is a summary of the steps that may be taken prior to a recommendation for expulsion:

1. First referral: Phone call to parent
2. Second referral: Phone call and parent-teacher conference
3. Third referral and suspension: Phone call home and SST meeting is scheduled
4. At SST Meeting: Parents will be notified in writing that a 3rd suspension may result in a recommendation for expulsion.
5. Fourth referral: Phone call home
6. Fifth referral: Phone call and parent-teacher conference
7. Sixth referral and suspension: Phone call home. SST follow-up meeting is scheduled
8. At SST Meeting: Parents will be notified in writing that a 3rd suspension may result in a recommendation for expulsion.
9. Seventh referral: Phone call home.
10. Eighth referral: Phone call home and parent-teacher conference
11. Ninth referral and/or 3rd suspension: Recommendation for expulsion

In addition, there are certain situations in which Mandatory Expulsion is required (Ed Code 48915). They are listed in the Code as follows:

"The principal or designee must immediately suspend and recommend a student for expulsion and the School Board of Trustees must expel for:

1. Possession, as verified by a district employee, sale or furnishing a firearm, unless the student has written permission from a certificated employee with the principal or



- designee's concurrence.
- 2. Brandishing a knife at another person.
- 3. Sale of drugs.
- 4. Committing or attempting to commit sexual assault or battery.”

Clearing Referrals

Referrals are cleared year to year. Suspensions are cumulative from year to year and are part of a student’s cumulative file.

I (We), _____ have read and reviewed the Golden Valley Charter School Student Behavior Policy and Procedures with my (our) student:

Comments:

Parent Signature

Date

Parent Signature

Date

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BOT Chair Report
DATE: 5/11/22

Welcome to our New Board Member: Katie Gerski-Keller

I would like to welcome our newest Board Member, Katie Gerski-Keller. Katie is a parent of a student at the River School and was enthusiastically voted onto the BOT at our last meeting in April. Katie brings experience as a veteran educator and teacher in Special Education, as our newest Trustee. She has also served in an advisory capacity on several Boards in her job. Katie brings an abundance of professional experience, a strong commitment to Golden Valley, and enthusiasm for Waldorf Education to her Board service, and we are grateful to have her serving alongside us.

Board Planning and Succession:

As the Board holds its last several Meetings of the year, we look ahead to the Fall I will be resigning as Chair at the end of this year, as my youngest child graduates from 8th Grade. Our very adept Vice Chair, Jennifer Huetter, will usher the Board into session next year and at the Annual Meeting in August, Officer appointments will be made, and qualified candidates will be put before the Board for nomination and vote. As part of our ongoing efforts to recruit a robust Board of highly qualified candidates, the Board will continue to reach out to the community for interested parties and those who would be well equipped for Board service. As the process for qualification and preparation for Board service can take many months, it is important that the Board continue to recruit and network to bring new member into this process throughout the year, though for training, support, and organization purposes, most new members are brought on in August. If you or someone you know are interested in our schools' governance, please contact the Board at bot@gvcharter.org.

COVID-19 Vaccine Information:

CDPH released a statement on the timeline for COVID-19 vaccine requirements in schools on April 14, 2022. Last year, California determined that full FDA approval was a precondition for the addition of the COVID-19 vaccine requirement for students. Since the FDA has not fully approved COVID-19 vaccines for students with ages in the grades 7-12, California will not be initiating a regulatory process for requiring vaccines for students for next school year. Accordingly, any vaccine requirement will not take effect until after full FDA approval and no sooner than July 1, 2023. This means that there will be no required COVID-19 vaccine for students through grade 12 next year in California public schools.

The CDC, CDPH, SCDPH continue to support vaccines as the most powerful tool against hospitalization and severe illness due to COVID-19. The Board of Golden Valley continues to support the best scientific and research-based practices and align with our public health department recommendations and requirements, as this supports the health and safety of our students, staff, and families.

Quoting from the April 14, 2022, memo regarding the timeline for COVID-19 vaccination requirements in public schools:



“CDPH strongly encourages all eligible Californians, including children, to be vaccinated against COVID-19,” said California Department of Public Health Director and State Public Health Officer Dr. Tomás J. Aragón. “We continue to ensure that our response to the COVID-19 pandemic is driven by the best science and data available. Under the Governor’s SMARTER plan, California is making informed decisions on how to further protect students and staff, to keep children safely in classrooms.”

You can visit myturn.ca.gov or call (833) 422-4255 to make your vaccine or booster appointment today.

The Board will continue to review our COVID-19 Safety Plan in Committee and at Board Meetings, monthly and as needed. We invite you to continue to follow those discussions and official communications from our schools to keep informed about this issue.

Fiscal Matters:

In May and June, the Board will be preparing our budgets for next school year, while simultaneously trying to reconcile our budgets this year. As it stands currently, due to drop in enrollment and attendance and with the current funding formulas, both of our schools will be relying on significant portions of our reserves to bridge the funding gap for this school year.

Due to COVID disruptions, restricted funds for required programs, and other funding sources, our Budgets are very theoretical and very fluid at this point in the year, much more than in the past. As the State Legislature has yet to finalize funding for the 2021-22 school year, it is quite a challenge to reconcile the funding and expenses and then work on a budget for the 2022-23 school year. The bridge funding for schools is expected to be addressed by the legislature in May and June but will not likely be implemented until July.

Many expect the school funding gap to be addressed by the legislature and many more expect that this eventual remedy will include charter schools. These assumptions are quite premature and speculative. This is important to remember as we are looking at the planning for programs and offerings next school year, especially as there will be plenty of state mandated programs that our schools will need to implement and oversee in the Fall. There will likely be significant time, resources, and/or funding issues to address.

As much of school funding and budgets for this school year will not be realized before June, this becomes one of the important aspects related to cash flow and reserve funds. This is why our River and Orchard schools can weather these issues currently, when so many other Charters have not been able to. Our own GV Tahoe School was one of these schools that suffered and eventually had to close, due to low cash flow and reserves. This is one of the primary areas of responsibility and oversight that the Board is responsible for, related to our Fiduciary Duty to the organization.



Seeking Board Member Candidates

As part of our ongoing search for highly qualified Board Candidates, The BOT continues to recruit new candidates for service for the upcoming school year. Contact the Board now to get more information and determine your qualifications.

Do you value the Public Waldorf-Inspired Education that your student receives from Golden Valley? Do you want to ensure that this education is available to others? If so, consider serving on the Golden Valley Board of Trustees. The Board continues to seek qualified candidates that have been actively involved in the Golden Valley School community and are looking to further the mission and vision of the schools, with their joyful service to GVCS. Interested parties should contact the Board at bot@gvcharter.org for more information.

Warm regards,

Heather Fraser Hurtt
Board Of Trustees, Chair
Golden Valley Charter Schools



GOLDEN VALLEY
CHARTER SCHOOLS

EXECUTIVE DIRECTOR REPORT
Submitted by Caleb Buckley, EdD

May 11, 2022

MINUTES ATTACHMENTS 2022.05.17

K-8 Tuition-Free Public Waldorf Schools

THE CHARTER MANAGEMENT OFFICE

Soon we will conclude the school year with 175 days at River and Orchard and just that seems like a huge accomplishment, given the last few years. Each school celebrated a May Fair and had 8th grade projects presented in addition to class plays. May feels like a new beginning again.

Next year Golden Valley will focus on building community. There will be a calendar of speakers, festivals, plays, and fundraisers. At registration day in August we plan to have school T-shirts for students and faculty. Next year Golden Valley will be providing breakfast and lunch for free to any student who wants it. There will also be an afterschool program free of charge to all grade school students with lots of enrichment classes. In addition to free meals and free after school programs, Golden Valley will be running a summer enrichment program June 2023. The theme for these offerings is to build community relationships and strengthen the mission of our schools.

On the budget side, we have an operating deficit for our regular program but lots of state funding for new programs. Our biggest need continues to be to grow enrollment and fill our classes, since the school only gets revenue when children attend.

The school administration looks forward to supporting all of the end of year events and filling open positions to set the school up for success in the Fall.



GOLDEN VALLEY ORCHARD SCHOOL



As we move to the close of the school year, Orchard campus is grateful for the increase in activities and participation on campus. Parent volunteers are on the rise helping with the art auction projects, field trips, and classroom activities. For the first time in two years, we had a class play that the community was able to attend. Our eighth graders gave their presentations highlighting their knowledge of a topic of their choice. They presented with grace and knowledge, offering insight and interest to the audience. The highlight of the events was the Orchard May Festival. The faculty and staff were delighted to be able to open the festival to the greater community. Many thanks to the Festival Committee, comprised of the Orchard Kindergarten teachers, who organized the event ensuring beauty and reverence. The day was perfect. The May King and Queen led our first graders as they sprinkled rose petals for our 8th graders who danced with joy and beauty.

Orchard May 1, 2022 Enrollment					
	21.22	20.21	19.20	18.19	17.18
TK	~	15	15	20	13
K	~	35	29	26	33
ABK	21	10	N/A	N/A	N/A
LBAK	8	20	22	24	19
OBK	22	18	22	22	22
1	30	26	30	29	31
2	30	30	29	26	31
3	28	24	24	20	30
4	24	25	27	30	30
5	26	28	29	27	30
6	24	29	31	29	27
7	27	26	25	23	29
8	25	22	25	28	N/A
Total	265	258	264	258	255

GOLDEN VALLEY RIVER SCHOOL



The River School celebrated Earth Day this year with a River cleanup. Thanks to parent Genevieve Buckley and Student Council Faculty Liaison Amanda Parker for organizing this. Last Friday the 8th grade danced the May Pole in the afternoon. Parents of grades one and eight attended as well as all the students grades 1-8. Our 8th grade also just completed their class trip and jumped into presenting their 8th grade projects. After a few weeks without any Covid cases, we had a teacher and a couple of students out sick last week. 5th grade and 3rd grade both performed class plays – each with its own pharaoh. 3rd grade will be hosting a tour of their building projects next week. 6th grade was able to attend the Medieval Games in Nevada City on Friday. All of the end of year events make for a hectic schedule but we are overjoyed to have the many opportunities to be together and build community at the River School.

River May 1, 2022 Enrollment					
	21.22	20.21	19.20	18.19	17.18
TK	~	24	25	27	22
K	~	38	39	39	32
CBK	20	19	20	20	10
LBK	22	23	22	23	22
PBK	22	24	22	23	20
1 st	28	30	31	31	31
2 nd	30	29	29	31	30
3 rd	30	26	29	29	30
4 th	26	24	28	29	30
5 th	27	23	30	28	27
6 th	27	31	30	26	29
7 th	21	24	29	20	29
8 th	20	22	17	28	25/24
1 st HS	10	4	8	9	N/A
2 nd HS	3	7	7	4	N/A
3 rd HS	6	7	4	4	N/A
4 th HS	3	3	3	1	N/A
5 th HS	0	3	2	N/A	N/A
Total	295	299	311	306	307

MARKETING & COMMUNICATION

Marketing: Social Media posting for GVCS is at least three times a week and up to daily. Enrollment postcards for 22-23 are printed and physically available at the school sites for distribution. We have marketing campaigns set for advertising for transitional kindergarten students.

Website Project: Is in mapping and migration stage. We will have one domain for the CMO and all the schools and hope to have it live by the end of June.

Retention, Social Media, & Newsletters: Many photos with an insider's look into the schools are being communicated online and through newsletters. We began to offer school tours for the families who have accepted enrollment for the 22-23 school year.

Outreach: Ms. Oi, the Ladybug Afternoon Kindergarten Teacher, will offer an example day in the kindergarten for prospective families. Our goal is to invite Transitional Kindergarten families. We have a Parent Enrichment event for Thursday, May 19th for the community and general public with Jack Petrash. We plan to have a community picnic before the presentation and to invite new families and the general public.



SPECIAL EDUCATION AND ASSESSMENTS

Case managers are working hard to wrap up end of year assessments, meetings, data and trials collection, and writing benchmark progress reports. Both campuses' Ed Support/SpEd teams have done a great job working together to support the individual needs of our students. Their work and service is invaluable.

Golden Valley will once again be offering Extended School Year for recommended students on an IEP. ESY will be offered Monday-Thursday starting May 30th - June 30th at the River campus.

There are positions which will need to be filled for the SpEd/Ed Support programs at both campuses, and the hiring process has already begun for the 2022/23 school year.

COMPLIANCE AND ACCOUNTABILITY

The Transitional Kindergarten Committee has been meeting every couple of weeks to collaborate on all sections of the Universal Pre-K Plan that must be approved by the board in June. There have been many discussions with other schools, charter school advocacy organizations, Sacramento County Office of Education (SCOE), and California Department of Education about how the new mandates will impact Golden Valley's birthdate cutoffs. Starting in 2025, students that turn 4 by September 1st will be eligible for transitional kindergarten. This is significantly different than our current birthdate cutoffs and will have a ripple effect through the grades moving past 2025.

Golden Valley is partnering with SCOE for the Early Educator Teacher Development Grant. These funds will help fund professional development for our Early Childhood faculty and staff. This grant will also allow Golden Valley staff to take part in credential and course programs housed by SCOE and other partners. The county staff have been very impressed with the early childhood program at Golden Valley and are looking forward to coming to visit our sites to witness the magic of our beautiful early childhood classes.

The LCAP survey has gone out to the community to seek input from all of our educational partners. A copy of each school's draft LCAP goals and actions will be sent out to the community as another opportunity for educational partners to ask questions and give feedback on specific goals and actions. This feedback is very helpful in making annual changes and priorities for the next school year.

The LCAP, Expanded Learning Program Plan, and Universal Pre-K Plan will all come to the board for review and approval before the close of the school year.

DEVELOPMENT

Pledge-a-Thon – The Pledge-a-Thon was successful. Orchard raised \$5,112 with 23 donors, 18 of them new, and 6 are monthly pledges. River raised \$9,547 with 39 donors, 30 of them are new. 11 pledges are monthly pledges.

Annual Giving Campaign – The Pledge-a-Thon has brought us closer to our goal of \$100,000 per school. Actuals to date: River \$75,875 with total pledges at \$92,422. Orchard actuals are \$53,459 with total pledges of \$77,020.

Development CRM – We are working on identifying our needs in the many areas that Development covers (i.e., annual giving, fundraisers, donor matching programs, corporate sponsorships, grants, and volunteer management). Our goal is to find a CRM software that will help us work smarter and not harder while increasing community and funds.

Golden Valley Education Foundation – The May Day online auction is live with many creative, cute, and desirable items.

We will host fireworks booths this year. Volunteers from both schools are needed.

DEVELOPMENT FUND CAMPAIGNS					
<i>Campaign</i>	<i>Donors/Households</i>	<i>YTD Rec'd</i>	<i>Pledged</i>	<i>Goal</i>	<i>Goal (%)</i>
AGC - Orchard	114/195	\$53,459	\$77,020	\$100,000	77%
AGC - River	140/255	\$75,875	\$92,422	\$100,000	92%
AGC - Tahoe	43	\$65,026	\$65,026	~	~
AGC - Unclassfd	1	\$98	\$98	~	~
GVEF 9/21 (Fireworks)	~	\$40,000 (\$36,003)		~	~
GVEF 10/21 (Eagle Chase)	~	\$40,000 (\$35,825)		~	~
Amzn Smile (GVEF)	~	\$742		~	~
Farm Fresh	~	\$768		~	~
BadFish Coffee	~	\$219			
Total to Date		\$276,799			
Projected Total				\$316,887	

*Annual Giving includes Benevity.

ENROLLMENT

Enrollment - Golden Valley Charter Schools has 111 students accepted for the 22-23 school year. We have enrollment opportunities available for Transitional Kindergarten, fifth, sixth, seventh, and eighth grade at the Orchard School and fifth and eighth grade at the River School. We are accepting applications and have recorded Parent Information Meetings available to send to interested families to begin the enrollment process.

Our enrollment projections for the 22-23 school for Orchard and River Schools is similar to past years. We had a lot of change over previous years due to Distance Learning, Covid-19 guidelines, and many families moving or deciding to homeschool. Our focus for enrollment, will be retention and onboarding the new families and having an on-campus connection and meet and greet before we end for summer break. We expect the loss of accepted enrollment as well as current enrollment to be less than the two previous years.

Pre-registration for the 22-23 school year began on Tuesday, March 29th with the new Aeries online system link. Incoming families are now able to upload and input their student's information directly into the student information system. Our Student Services Coordinator is receiving the information, reviewing it, and printing completed ones to create the cume. This new process is streamlining the work flow in the office.

ORCHARD ENROLLMENT PROJECTIONS			
	22-23	21-22	20-21
TK			20
K			34
ABK	22	23	22
OBK	22	23	22
LBAK	8	11	10
1	32	31	31
2	32	30	31
3	32	30	31
4	30	30	28
5	28	27	30
6	29	30	30
7	28	30	31
8	28	28	25
Total	291	293	291

ENROLLMENT

RIVER ENROLLMENT PROJECTIONS			
	22-23	21-22	20-21
TK		25	24
K		39	37
CBK	21	21	17
LBK	24	22	22
PBK	24	22	22
1	34	31	33
2	32	30	31
3	32	30	31
4	30	30	30
5	29	29	30
6	30	28	30
7	30	30	30
8	23	24	29
1 Home Study	6	5	4
2 Home Study	6	3	9
3 Home Study	3	6	6
4 Home Study	7	7	4
5 Home Study	n/a	2	3
Total	331	320	331

ENROLLMENT

Orchard Enrollment Movement 03/01-03/31				
	May 1	Gain	Loss	May 31
TK/K				
1				
2				
3				
4				
5				
6				
7				
8				
Total Enrollment	265			265
River Enrollment Movement 1/1-1/31				
	May 1	Gain	Loss	May 31
TK/K				
1		1	1	
2				
3				
4				
5				
6				
7			1	
8				
Total Enrollment	295	1	1	295

MINUTES ATTACHMENTS 2022.05.11



Golden Valley Charter Schools



GOLDEN VALLEY
CHARTER SCHOOLS

FISCAL AND OPERATING POLICIES 2022

<https://www.goldenvalleycharter.org/>
1000 River Rock Drive
Folsom , CA 95662

Phone: (916) 587-1478
Fax: (916) 529-4160

MINUTES ATTACHMENTS 2022.05.17

100 INTERNAL CONTROL POLICIES

101 INTRODUCTION

Internal control policies provide **Golden Valley Charter Schools** with the foundation to properly safeguard its assets, implement management's internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. Additionally, as a publicly supported entity, **Golden Valley Charter Schools** has additional responsibilities to ensure the public's confidence and the integrity of the School's activities.

102 COMPLIANCE WITH LAWS

Golden Valley Charter Schools will follow all the relevant laws and regulations that govern the Charter School. Additionally, any Federal Government laws and regulations that relate to grant funding will be adopted as the grant funding is received. The following are specific policies of **Golden Valley Charter Schools** :

A. Political Contributions

No funds or assets of **Golden Valley Charter Schools** will be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of **Golden Valley Charter Schools** for political contributions in any form, whether in cash or other property, services, or the use of facilities, is strictly prohibited.

Golden Valley Charter Schools also, will not be involved with any committee or other organization that raises funds for political purposes.

Following are examples of prohibited activities:

1. Contributions by an employee that are reimbursed through expense accounts or in other ways.
2. Purchase by the organization of tickets for political fundraising events.
3. Contributions in kind, such as lending employees to political parties or using the School assets in political campaigns.

B. Record Keeping

To provide an accurate and auditable record of all financial transactions, the School's books, records, and accounts are maintained in conformity with generally accepted accounting principles as applicable to Charter Schools.

Further, the School specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of **Golden Valley Charter Schools**.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records nor any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

200 ORGANIZATIONAL CONFLICT OF INTEREST OR SELF-DEALING (RELATED PARTIES)

Golden Valley Charter Schools will not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to **Golden Valley Charter Schools** or members of its management, unless the private benefit is considered merely incidental. This private benefit preclusion will extend to:

- A. Sale or exchange, or leasing, of property between the agency and an affiliated or unaffiliated organization or a private or related individual.
- B. Lending of money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.
- C. Furnishing of goods, services or facilities between the agency and an affiliated or unaffiliated organization or a private or related individual.

- D. Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the School to an affiliated or unaffiliated organization or a private or related individual.
- E. Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the School.

201 Organizational Conflict of Interest or Self-Dealing (Related Parties) - continued

Thus, **Golden Valley Charter Schools** will be guided by the principles of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s).

Related party transactions shall include transactions between a school and members of the board, management, contracted management organization, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father-in-law, mother-in-law, sister-in-law and brother-in-law of a board member or school employee.

202 Board of Trustees Authorities

The Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the School's name, with **San Juan Unified School District** pre-approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of key employees (iv) key employees salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter (vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property (ix) opening up or closing checking or savings accounts, and (x) selection of the Charter School's certified public accountants and (xi) other activities associated with the operations of the Charter School.

The Board of Trustees will meet monthly to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, and subcommittee reports.

203 Signature Authorities

To properly segregate duties within the Charter School, the **Executive Director** AND the Treasurer OR the Secretary are the only individuals with signatory authority and are responsible for authorizing all cash transactions. Individual checks greater than **\$25,000.00** will require **2** signatures prior to check issuance.

204 Government Access to Records

The Business Manager or contracted business back-office services provider will provide access to the organization's records to the **San Juan Unified School District's** Charter School Fiscal Unit and provide supporting records, as requested, in a timely manner.

205 Security of Financial Data

The system's accounting data must be backed up daily by the business back-office services provider to ensure the recoverability of financial information in case of hardware failure. The backup will be stored in a fire safe area and properly secured.

All other financial data, petty cash box, unused checks and unclaimed checks will be secured by **Golden Valley Charter Schools 's School Business Manager** or the business back-office services provider from unauthorized access.

206 Security of School Documents

Originals of the following corporate documents are maintained, and their presence is verified on a periodic basis:

- A. Charter and all related amendments
- B. Minutes of the Board of Trustees and subcommittees
- C. Banking agreements
- D. Leases
- E. Insurance policies

- F. Vendor invoices
- G. Grant and contract agreements
- H. Fixed asset inventory list

207 Use of School Assets

No employee may use any of the School property, equipment, material or supplies for personal use without the prior approval of **Golden Valley Charter Schools's School Business Manager** or **Executive Director** .

208 Use of School Credit Cards

- A. Charter School credit cards should only be issued with the formal approval of the Board of Trustees and with proper justification. The cost/benefit to the Charter School should be fully reviewed to ensure that no other method is appropriate. If credit cards are issued, they should be assigned to certain Charter School employees and should be used only for school-related expenditures. All charges must be supported by invoices or travel reports to be eligible for payment by the Charter School.
- B. Credit cards have been issued to the following **Golden Valley Charter Schools** administrators as approved by the Executive Board and with the corresponding purchasing threshold/limit: The limits of some key personal may be increased/decreased by the **Executive Director** or Board of Directors during certain times of the year based on potential upcoming projects.

<i>Title</i>	<i>Individual</i>	<i>Spending Threshold</i>
HIGHEST LEVEL - WELLS FARGO	Caleb Buckley	\$25,000.00
CALCARD	Teacher Teacher	\$500.00
CALCARD	Leadership Leadership	\$2,000.00
<i>Various Positions</i>	Various Positions Various Positions	\$1,000.00
<i>See Above</i>	See Above See Above	\$500.00
<i>See Above</i>	See Above See Above	\$500.00
<i>See Above</i>	See Above See Above	\$500.00

- C. Monthly credit card statements are reconciled to invoices and travel reports and are approved by the **School Business Manager** , unless not deemed independent than the approval would be by the Board of Trustees.

300 FINANCIAL MANAGEMENT POLICIES

301 **Basis of Accounting**

The Charter School will maintain their accounting records and related financial reports on the accrual basis of accounting.

302 **Accounting Policies**

The accounting policies and financial reporting adopted are consistent with the special purpose governmental unit requirements of the Governmental Accounting Standards Board (GASB), including Statement of Governmental Accounting Standards No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. GASB is the recognized standard setting body for establishing governmental accounting and financial reporting principles.

303 **Basis of Presentation**

The accounts of **Golden Valley Charter Schools** are organized on a basis of the School Account Code Structure or SACS. The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues, and expenditures. **Golden Valley Charter Schools** uses a Checking Account at **Wells Fargo** as its Main Fund. This main fund is used to account for all financial resources associated with the operation of the school. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

304 **Revenues**

Under the accrual basis of accounting, revenues are recognized when earned.

305 **Expenditures**

Under the accrual basis of accounting, expenses are recognized when services are incurred, or goods are received.

306 Incurred Costs

For the purpose of invoicing funding sources for allowable costs under cost reimbursement contracts, the term "costs incurred" is defined as follows: Costs related to items or services incurred directly for the contract and received at the time of the request for reimbursement and is not specifically disallowed by the funding source.

307 Cash Management

- A. The School maintains cash accounts at the following banks
 - a. **Golden Valley Charter Schools** has 2 Operating Account(s) at – **Wells Fargo, Wells Fargo**
 - b. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the **Executive Director** for collection. Appropriate collection procedures are initiated, if necessary.

308 Grants Receivable Aging Criteria

Accounts receivable outstanding is aged on a thirty, sixty, ninety, and over ninety-day basis.

309 Grant/Contract Invoicing

- A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.
- B. The invoicing format is that specified by the funding source.

310 Budgets

- A. The Charter School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projection are reviewed and approved by the Board of Trustees, at the annual meeting and modified, as necessary.

- B. Financial statements displaying budget vs. actual results are prepared by the back-office services provider and reviewed by the **Executive Director** and presented to the Board of Trustees at each monthly board meeting.

311 Insurance and Bonding

- A. The School maintains minimum levels of coverage, as deemed appropriate by the Board of Trustees, for the follow policies:
 - a. General liability
 - b. Business & personal property (including auto/bus)
 - c. Computer equipment
 - d. Workers' compensation
 - e. Personal injury liability
- B. The School requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

312 Record Retention and Disposal

- A. Records are maintained for the following indicated minimum periods:
 - a. Books, records, documents and other supporting evidence including paid, cancelled or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employees' timesheets and other public documents are retained for seven years after the original entry date.
 - b. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.
- B. All financial records are maintained in chronological order, organized by fiscal year.
- C. In connection with the disposal of any records, a memorandum of record disposal is prepared by the **School Business Manager** listing the record or the class of records to be disposed of. The Board of Trustees must certify this memorandum of records disposal before secure destruction of items.

313 Financial Reporting

The back-office services provider maintains supporting records in sufficient detail to prepare the School's financial reports, including:

- A. Annually:
 - a. Financial statements for audit
 - b. Annual budget
- B. Monthly:
 - a. Trial balance
 - b. Internally generated budget vs. actual financial statements
 - c. Billing invoices to funding sources
 - d. Updating the cash flow projection
- C. Periodically:
 - a. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
 - b. Other reports upon request

314 Audit

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the Charter School's financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

While the same audit firm may be used each year, every 3 years the Board of Trustees will select a new firm to complete the annual audit. As a way to quality control the services and ensure that our annual audit is thorough and based on most recent guidelines, the results can then be compared, and the decision made to select the "best" firm to continue working with.

The audit reports will be submitted to the granting agency, (starting 2002) CA Department of Education, (starting 2003) County Superintendent of Schools, and State Controller's Office by December 15 of each year. (Education Code 47605(m)).

315 Audit/Finance Committee

The Board of Trustees appoints an audit/finance subcommittee. This subcommittee will nominate the independent auditor and review the scope and results of the audit. The audit/finance subcommittee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement.

Additionally, the subcommittee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The audit/finance subcommittee will also review all financial information of the Charter School and provide recommendations to the Board of Trustees.

400 POLICIES RELATED TO ASSETS, LIABILITIES AND FUND EQUITY

401 ASSETS

402 Bank Accounts

Bank accounts for the indicated purpose and limitation(s) have been authorized by the Board of Trustees of the School at the indicated Federal Deposit Insurance Corporation (FDIC)-insured banks: **Wells Fargo**.

403 Petty Cash Payments

To limit the cash on hand at school sites, **Golden Valley Charter Schools** encourage families to use electronic payments through the school's designated portal **NO PETTY CASH** for ease of accounting and record keeping. Therefore, there is no longer any petty cash kept on site at schools. Any cash received is accounted for and locked in the Administration office with the **NO PETTY CASH** until deposited.

404 LIABILITIES AND FUND EQUITY

405 Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, receiving report or other approved documentation are recorded as accounts payable.

406 Accounts Payable Payment Policy

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

407 Accrued Liabilities

Salaries, wages earned, and payroll taxes, together with professional fees, rent, and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

408 Liability for Compensated Absences

- A. Compensated absences arise from employees' absences from employment due to vacation leave. When the Charter School expects to pay an employee for such compensated absences, a liability for the estimated probable future payments is accrued if all of the following conditions are met:
- The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
 - The employee's right to receive the compensation for the future absences is vested or accumulates.
 - It is probable that the compensation will be paid.
 - The amount of compensation is reasonably estimable.
- B. Compensated absences not required to be paid upon employee termination is only recorded when paid.

409 Debt

- A. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded in the Enterprise Fund.
- B. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

500 REVENUE

501 Revenue Recognition

The School records revenue on the accrual basis of accounting, consistent with generally accepted accounting principles applicable to special purpose governmental units.

600 FACILITIES

601 Disposal of Property and Equipment

- A. No item of property or equipment shall be removed from the premises without prior approval from the **School Business Manager**.
- B. The School has adopted standard disposition procedures for Charter School staff to follow, which include an Asset Disposal Form (available in email format), which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.
- C. When property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the Enterprise Fund.

700 PROCUREMENT POLICIES

701 The School adheres to the following objectives:

- A. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
- B. Make all purchases in the best interests of the School and its funding sources.
- C. Obtain quality supplies/services needed for delivery at the time and place required.
- D. Buy from responsible sources of supply.
- E. Obtain maximum value for all expenditures.
- F. Deal fairly and impartially with all vendors.
- G. Maintain dependable sources of supply.

- H. Be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in the Charter School supplier relationships.

702 Purchase Orders

The Charter School will execute a digital Purchase Order for all purchases, and it shall be approved by the **Executive Director** for purchases less than **\$25,000.00** and by the Board of Trustees if greater than **\$25,000.00**.

703 Lease Agreements

All lease agreements will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the **Executive Director**. The agreement will identify all the terms and conditions of the lease.

800 TRAVEL POLICIES

801 Employee Mileage Reimbursement

- A. All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service. Reimbursement is allowed for the use of their own vehicle for business related travel over **5** miles.
- B. All employees requesting mileage reimbursement are required to furnish a Travel Report containing the destination of each trip, its purpose and the miles driven, parking fees and tolls paid. In addition, all reimbursements requests must be supported by invoices and receipts, where applicable.
- C. All paperwork is to be turned in to the **School Business Manager** within **1** month(s) of the end of trip in order to receive reimbursement.

900 CONSULTANTS AND CONTRACTORS

901 Consultant Utilization

The utilization of all consultants and contract personnel are sufficiently evidenced by:

- A. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.

- B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- C. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and the Charter School's rights to educational curricula and intellectual property developed.

902 Independent Contractors

The use of consultants is closely monitored so as not to vary from the rules of the Internal Revenue Code. Consultants will:

- A. Not be controlled as to what services will be performed and how these services will be performed. Consultants will not have set hours of work.
- B. Adhere to a precise contract scope of services, recomputed or at least adjusted annually. This consultant agreement will specify the obligation of the consultant to pay his or her own self-employment taxes, if applicable.
- C. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.
- D. Not be assigned a permanent workstation.
- E. Make their services available or work for several firms or persons at the same time.
- F. Will use his or her own stationery or time sheet in billing for services.

PART II

1000 - GENERAL ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for Golden Valley Charter Schools is established.

GENERAL LEDGER ACTIVITY

Control Objective

To ensure that all General Ledger entries are current, accurate and complete.

Major Controls

A. Timeliness of Entries

All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

B. Support Documentation

All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.

C. Audit Trail

A complete audit trail is maintained by the use of reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the **School Business Manager** before entering into the accounting system.
2. Each entry in the accounting system is reviewed and approved by the **School Business Manager**.
3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, are prepared as circumstances warrant and on a monthly basis.
5. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms and are prepared and reviewed by qualified accounting personnel.
6. All General Journal entries are supported by General Journal Vouchers that have supporting documentation attached and are approved by the **Executive Director**.
7. In the case of a stale check, defined as a check that has not been deposited by the payee within 90 days of issuance, the school will contact the payee that a stop payment has been placed on the previous check and a new check issued. This will prevent outstanding balances for longer than 90 days.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

A. Trial Balance

Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations are prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all General Ledger accounts is prepared by the back-office business services provider to the **Executive Director**.
2. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the back-office business services provider.
3. At fiscal year end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

1100 - CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements, and petty cash funds and prepaid items.

CASH RECEIPTS

Control Objective

To record cash receipts completely and accurately and to prevent the diversion of cash assets.

Major Controls

A. Cash Flow Projection

Golden Valley Charter Schools annually prepares and updates monthly a cash flow projection for operations and capital cash needs to monitor and ensure adequate cash flow.

B. Cash Receipts Policies

Golden Valley Charter Schools has internal control systems in place to monitor cash receipts and ensure that deposits are made in a timely manner.

Golden Valley Charter Schools also uses electronic fund transfers to accelerate deposits.

C. Internal Accounting Controls

- a. Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.
- b. Listed receipts and credits compared to accounts receivable and bank deposits.
- c. General Ledger control accounts reconciled with Accounts Receivable Subsidiary Ledger

Procedures

A. General

1. Mail is opened by the **School Business Manager** who sorts the checks and forwards them to the **Executive Director** or the appropriate recipient.
2. All checks are restrictively endorsed immediately by the **Executive Director**.
3. The Office Manager makes copies, prepares deposit slips, and faxes a copy to the back-office business services provider for journal entries.
4. A copy of each check to be deposited is made and attached to copy of the deposit slip and filed to provide support for all deposits.
5. The back-office business services provider reviews and signs off on journal entries.
6. The back-office business services provider inputs journal entries.

7. Either the back-office business services provider or the **Executive Director** at each school makes deposits on a daily or bi-weekly basis. If deposits are made other than daily, the deposit is maintained in a secure area with limited access.
8. Reconciliation of cash receipts to deposit slips and bank statements are performed by the **Executive Director** and the back-office business services provider on a monthly basis.

CASH DISBURSEMENTS

Control Objective

To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

A. Cash Disbursement Policies

Check preparation and signatures are delayed until the due date, consistent with available discounts if available.

B. Internal Accounting Controls

- i. Pre-numbered checks and special check protective paper.
- ii. Match disbursement records against accounts payable/open invoice files.
- iii. Bank statements reconciled to cash accounts and any outstanding checks verified by the back-office business services provider, if applicable.
- iv. Supporting documentation canceled to prevent resubmission for payment.
- v. Detailed comparison of actual vs. budget disbursements on a periodic basis.
- vi. Separation of duties to the extent possible for an organization the size of the School.

Procedures

1. When the transaction is complete and payment is due, a pre-numbered check is prepared by the back-office business services provider who attaches all supporting documentation: (e.g. vendor invoice, purchase order, purchase

requisition, etc.) and submits the package to the **School Business Manager** for approval.

2. All invoices submitted for signature will include approvals for payment, expense account charged, check number and date of payment.
3. The **School Business Manager** approves checks, after examining the supporting documentation.
4. After having been approved and/or signed, the checks are mailed directly to the payee by receptionist.
5. All supporting documents are canceled (i.e. stamped PAID) by the signatory and filed by back-office business services provider.
6. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
7. Bank statements are reconciled soon after receipt by either the back-offices business services provider and reviewed by the **School Business Manager** .

1200 - PAYROLL PROCEDURES

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, preparation of payroll, payroll payment, and payroll withholdings.

PERSONNEL REQUIREMENTS

Control Objective

To ensure that **Golden Valley Charter Schools** hires only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

Major Controls - Payroll Policies

Procedures

New Employees

1. Requests for new employees are initiated by the **Executive Director** and compared with the approved annual personnel budget.
2. New employees complete an Application for Employment.
3. New employees complete all necessary paperwork for payroll.

4. Employee is fingerprinted. Fingerprint clearance must be received by the school before any employee may start work.

Vacation and Sick Pay

1. Employees accrue vacation time based on personnel policy of the **Golden Valley Charter Schools** .
2. Employee is required to provide at least two weeks advanced notice to supervisors for a vacation request.
3. Regular part-time employees will earn vacation time on a pro-rated bases based on personnel policy of the **Golden Valley Charter Schools** .
4. Employees' earned vacation balances are adjusted monthly to reflect vacation time earned and taken and reviewed by the **School Business Manager** .
5. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the **School Business Manager** and **Executive Director** .
6. Before vacation time is paid, a Vacation Authorization Request is to be prepared by the employee, which is reviewed and approved by the **Executive Director** .
7. The back-office business services provider monitors vacation and sick time by maintaining a log for each individual.
8. A General Journal entry is prepared at year-end to record the accrued vacation liability.
9. Unused vacation time is based on personnel policy of the **Golden Valley Charter Schools** .

PERSONNEL DATA
TIMEKEEPING

Control Objective

To ensure that payment for salaries and wages is made in accordance with documented time records.

Major Controls

A. Timekeeping Policies

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

B. Time Sheet

Labor hours are accurately recorded and any corrections to timekeeping records including the appropriate authorizations and approvals, are documented.

C. Internal Accounting Controls

Reconciliation of hours charged on time sheets to attendance records.

Procedures

Time Sheet Preparation

1. Hourly and salary employees prepare time sheets on a monthly basis.
2. In preparing time sheets, employees:
 - i. Enter hours in ink and sign the completed timekeeping record
 - ii. Make all corrections in ink by crossing out the error and initialing the change.
 - iii. Submit the completed time sheet to the Administrative Assistant or Receptionist.

Approval and Collection of Time Sheets

1. Each employee's time sheet is forwarded to the Administrative Assistant or Receptionist on a monthly basis, which ensures all the timesheets are submitted in a timely manner. The Administrative Assistant or Receptionist forwards the timesheets to the **School Business Manager** who reviews and approves them.
2. Authorized timesheets are collected by the Administrative Assistant or Receptionist and forwarded to the back-office business services provider for processing.

Reconciliation of Payroll to Time Sheets

1. Hours shown on time sheets are reconciled to the hours recorded on the U Attend, facial recognition time clock system. Each employee has an account, and an electronic data file is created that records each log in and log out to document

time in, time out, and breaks. These logs are reviewed by the **Executive Director** or their designee for each time sheet period.

PREPARATION OF PAYROLL

Control Objective

To ensure that payment of salaries and wages is accurately calculated.

Major Controls

- A. Internal Accounting Controls
 - i. Time records are periodically reconciled with payroll records.

Procedures

1. The **School Business Manager** forwards approved time sheets to the back-office business services provider.
2. The total time recorded on time sheets and the number of employees is calculated by the back-office business services provider.
3. Recorded hours from the monthly time sheets are accumulated by the back-office business services provider and communicated to the Payroll Service via modem or input into the in-house payroll software.
4. The payroll documents received from the in-house payroll software (e.g., calculations, payrolls and payroll summaries) are compared with time sheets, pay rates, payroll deductions, compensated absences etc. by the back-office business services provider.
5. The back-office business services provider verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office business services provider.
7. The Payroll Register is reviewed and approved by the **School Business Manager**.

PAYROLL PAYMENT

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash or other means is made only to employees entitled to receive payment.

PAYROLL WITHHOLDINGS

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

A. Reconciliation of Payment and Payroll Withholdings

Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

B. Internal Accounting Controls

The back-office business services provider determines and verifies payroll withholdings.

Procedures

1. The back-office business services provider determines and verifies payroll withholdings for each employee. These are summarized by pay period and recorded in the General Ledger.
2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the back-office business services provider.
3. The back-office business services provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the back-office business services provider.

1300 DEPRECIATION

Procedures

1. The School capitalizes all fixed assets when acquired and records the historical cost of these items in the Enterprise Fund. In accordance with generally accepted accounting principles, as they relate to special purpose business-type activity, government units, under GASB 34 depreciation expense must be recorded in the statement of revenue, expenditures and changes in net assets. The Charter School will use the straight-line method of depreciation over the assets useful life as determined as follow:

COMPUTERS	3 years
OFFICE EQUIPMENT	5 years
VEHICLES	5 years
LEASEHOLD IMPROVEMENTS	Life of lease or 5 years whichever is greater
BUILDING IMPROVEMENTS	20 years
BUILDING	30 years

1400 EXPENSE REIMBURSEMENT

Control Objective

To ensure the School pays for only authorized business expenses.

Major Controls

A. Travel Policies

The School has adopted policies on travel reimbursement.

B. Employee Expense Reimbursement Documentation

Employees are required to obtain and furnish documentation for individual expenses of **0** or over (provided they are not on a per diem basis) and company credit card purchases.

C. Internal Accounting Controls

- i. Justification for travel approved by **Executive Director**
- ii. Documentation for incurred employee expenses
- iii. Documentation for company credit card purchase.

Expense Advance or Reimbursement

Expense Reimbursement:

1. Soon after traveling, but not exceeding **5** days, an employee who seeks reimbursement for authorized expenses completes a Travel Report detailing the expenses incurred, attaching originals of supporting documentation.
2. All credit card purchases are supported by invoices in order to be reimbursed.
3. The employee's Travel Report and credit card purchases invoices are reviewed and approved by the **School Business Manager** .

1500 - MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting and tax compliance.

ANNUAL BUDGET

Control Objective

To effectively support the preparation of the annual budget and its periodic review.

Major Controls

1. Budget Process
The **Executive Director** works with the back-office business services provider and prepares the annual operating and capital budgets and cash flow projection, with input from the school's community. The budgets and projection are submitted to the Board of Trustees for approval.
2. Internal Accounting Controls
Accuracy and completeness of the budget and projections

Procedures

1. In preparation of the annual operating and capital budget and cash flow projection, the back-office business services provider prepares a preliminary budgets and projection for review by the **Executive Director** in consultation with the school staff.

2. To support budgets and projection estimates, the back-office business services provider prepares current year-to-date financial data with projections of year-end totals.
3. The back-office business services provider and the **Executive Director** review the budgets and projection submitted for completeness and reasonableness.
4. The Board of Trustees approves and adopts the final budgets and projection.
5. The adopted budgets totals are entered in the General Ledger by the back-office business services provider for the new fiscal year, in order to prepare budget to actual reports.

FINANCIAL REPORTING

Control Objective

To ensure the accuracy, completeness and timeliness of financial reporting to support decision-making.

Major Controls

- A. Schedule
Monthly managerial reports are prepared based on a schedule.
- B. Review and Approval
Financial reports are reviewed for accuracy and completeness.
- C. Audit
The annual financial statements of the **Golden Valley Charter Schools** are audited by a certified public accounting firm.

Procedures

1. The back-office business services provider prepares monthly budget vs. actual financial reports and cash flow projection for the Board of Trustees meetings.
2. **Golden Valley Charter Schools** submits to an audit of its financial statements by a qualified certified public accounting firm, in accordance with Governmental Auditing Standards
3. The School shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).

PAYROLL TAX COMPLIANCE

Control Objective

To accurately prepare and file required tax documents on a timely basis.

Procedures

1. The School maintains a schedule of required filing due dates for:
 - i. IRS Form W-2 - Wage and Tax Statement.
 - ii. IRS Form W-3 - Transmittal of Income and Tax Statements.
 - iii. IRS Form 940 - Employer's Federal Unemployment (FUTA) Tax Return.
 - iv. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
 - v. IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
 - vi. Quarterly and annual state(s) unemployment tax return(s).
2. Before submission, all payroll tax documents, and the supporting schedules are reviewed and approved by the back-office business services provider for accuracy and completeness.



Golden Valley Charter Schools Fiscal Policies and Procedures Review

Best Practices

May 11, 2022

MINUTES ATTACHMENTS 2022.05.11

A Framework for all Fiscal Operations

- ❑ **Internal Control Policies**
- ❑ Conflict of Interest or self-dealing (related parties).
- ❑ Policies Related to Assets, Liabilities, and Fund Equity
- ❑ Revenues & Expenditures
- ❑ Procurement Policies
- ❑ **Segregation of Duties**
- ❑ Travel Policies

Sound Internal Controls

- Sound financial management includes:
 - Establishing, implementing and monitoring proper internal controls and accounting policies and procedures.
 - This is principal mechanism for preventing fraud or illegal acts
 - Do employees have a mechanism to report questionable or suspicious activities for investigation?

Segregation of Duties

- ❑ Lack of clear segregation of duties exposes the school to a higher risk of cash skimming, delayed deposits, or other errors or irregularities.
- ❑ No single employee should handle a transaction from initiation to reconciliation, and no single employee should have custody of an asset, such as cash, and the records of its transactions.
- ❑ Having effective internal controls for **fundraising** events, significantly reduces the risk that anyone participating in the event will be accused of impropriety

Consistent Routines: Review of Specific Financials

- ❑ Schools may establish a finance or budget committee for second level of review
- ❑ Complacency or lack of scrutiny and detailed review of monthly financials can lead to unnecessary problems.
- ❑ There should be more than one person that reviews the credit card, and bank statement and compares it to the original receipts for documentation.

Financial Audit and Authorizer Oversight

- ❑ Governing board selects independent audit firm
 - ❑ Audit reports provide the highest level of financial statement assurance
 - ❑ The annual independent audit can serve to monitor whether policies and procedures are being followed and to determine compliance with applicable state and federal regulations.

- ❑ Governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of authorizer
 - ❑ Has the business office taken immediate action to correct annual audit findings?
 - ❑ Are the schools involved in developing action plans to ensure that the findings do not recur?