



9601 Lake Natoma Drive
Orangevale, CA 95662
(916) 597-1478

April 6, 2022
Regular Meeting of the Board of Trustees

Board Meeting Access Information

Date: Wednesday, April 6, 2022
Time: 4:30 p.m.
Primary Location: **Golden Valley River School, MP, 9601 Lake Natoma Dr., Orangevale, CA 95662**

Remote Location: Golden Valley Orchard, Room 9, 6550 Filbert Ave, Orangevale, CA 95662

Zoom Link: Topic: BOT Meeting 2022.04.06
Time: Apr 6, 2022 04:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/85090423831?pwd=MStObGU1T0NaOFIwcU9EdUxNbmtnQT09>

Meeting ID: 850 9042 3831

Passcode: 667169

One tap mobile

+16699009128,,85090423831#,,,,*667169# US (San Jose)

Dial by your location

+1 669 900 9128 US (San Jose)

Meeting ID: 850 9042 3831

Passcode: 667169

Find your local number: <https://us02web.zoom.us/j/85090423831>

This meeting is being conducted in person and will be available to the public via teleconference through the Zoom platform due to State of Emergency orders in the State of California and Sacramento County, and by authorization of the Governor's executive orders N-29-20 and AB 361.

Members of the public who wish to comment during the Board meeting may do so in person at the primary meeting location, a remote meeting location, or use the "raise hand" tool on the Zoom platform. Members of the public may also email their comments to the Board at bot@qvcharter.org; emailed comments will be summarized by the board chair. Individual comments are limited to three (3) minutes. The Board will limit the total time for public comment to fifteen minutes. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board meeting.

Disability Accommodations. A person with a disability may contact the central office at (916) 597-1477, or email the board at bot@qvcharter.org at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

April 6, 2022
Regular Meeting of the Board of Trustees

Regular Meeting Agenda

1. **Call to Order** – 4:30p.m. *(H. Fraser-Hurtt)*

2. **Roll Call** – 4:30 p.m.
Board Members: Heather Fraser Hurtt, Chair, Jennifer Huetter, Ekaterina Khmelniker, Tim Madams, Stephen Quadro.

3. **Flag Salute/Quote/Moment of Silence** – 4:33 p.m. *(C. Buckley)*

4. **Public Comment** – 4:35 p.m.
This portion of the meeting is set aside for members of the audience to make public comments or raise issues that are not specifically on the agenda or for those that are on the agenda in areas of Board jurisdiction. These presentations are limited to three (3) minutes and the total time allotted to non-agenda items will not exceed fifteen (15) minutes. The board will receive in-person comments first, remote comments second, and Zoom comments third.

5. **AB 361, Virtual Meetings, Resolution** – 4:52 p.m. *(H. Fraser-Hurtt)*
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?

6. **Consent Agenda**– 4:50 p.m. *(H. Fraser-Hurtt)*
All items listed on the Consent Agenda are considered by the Board to be routine and will be enacted by the Board in one motion. There will be no discussion on these items prior to the time the Board votes on the motion unless a member of the Board, staff, or public request specific items to be discussed and/or removed from the Consent Agenda. If items are pulled for discussion, a separate vote will occur on the item(s). The Executive Director recommends approval of all Consent Agenda items.
Action: Shall the Board approve the following items by consent?
 - 6.1 ***Shall the board approve the March 9, 2022, Regular Meeting Minutes?***
 - 6.2 ***Shall the board approve the amended Golden Valley Orchard Expanded Learning Opportunity (ELO) Grant Plan?***
 - 6.3 ***Shall the board approve the amended Golden Valley River Expanded Learning Opportunity (ELO) Grant Plan?***
 - 6.4 ***Shall the board approve the amended Golden Valley Tahoe Expanded Learning Opportunity (ELO) Grant Plan?***
 - 6.5 ***Shall the board approve the Memorandum of Understanding with San Juan Unified School District for Golden Valley Orchard?***
 - 6.6 ***Shall the board approve the Memorandum of Understanding with San Juan Unified School District for Golden Valley River?***
 - 6.7 ***Shall the board approve the Memorandum of Understanding with San Juan Unified School District for SPED, Golden Valley Orchard?***
 - 6.8 ***Shall the board approve the Memorandum of Understanding with San Juan Unified School District for SPED, Golden Valley River?***
 - 6.9 ***Shall the board approve the Proposition 39 Facilities Request with San Juan Unified School District for Golden Valley Orchard?***

April 6, 2022
Regular Meeting of the Board of Trustees

6.9a Shall the board approve the Proposition 39 Facilities Request with San Juan Unified School District for Golden Valley River?

7. **Appointment of New Board Members** – 4:55 p.m. *(H. Fraser-Hurtt)*
Action: Shall the board appoint new members to the Board of Trustees?

8. **Reports** – 5:15 p.m.
Faculty Chair Report, Orchard: The Faculty Chair will present items of interest to the board. *(Z. Phillips)*
Faculty Chair Report, River: The Faculty Chair will present items of interest to the board. *(J. Walthard)*
DEI Committee Report: Becky Page will present a report on the Diversity, Equity, and Inclusion Committee’s work to the board. *(B. Page)*

9. **Strategic Plan Update** – 5:30 p.m. *(J. Huetter)*
Discussion: The Vice Chair, Jennifer Huetter, will provide an update to the Strategic Plan process.

10. **Volunteer Policy** – 5:35 p.m. *(H. Fraser-Hurtt)*
Discussion: The board will review the Volunteer Policy.

11. **Covid 19 Safety Plan** – 5:45 p.m. *(K. Khmelniker)*
Discussion/Action: Shall the board approve a revised Covid19 Safety Plan?

12. **Student Behavior Policy** – 6:00 p.m. *(H. Fraser-Hurtt)*
Discussion: The board will review the Behavior Policy.

13. **Executive Reports** – 6:20 p.m.
13.1 Board Chair Report: The Board of Trustees Chair will present items of interest to the board.
13.2 Executive Director Report: The Executive Director will present items of interest to the board.

14. **Closed Session: Public Employee Performance Evaluation** – 6:35 p.m. *(H. Fraser-Hurtt)*
Discussion: The board will go 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** – 7:00 p.m. *(H. Fraser-Hurtt)*
Discussion: The board will go into closed session to discuss the annual review of the Executive Director of Golden Valley Charter Schools pursuant to § 54957.

16. **Recitation of the Motto of the Social Ethic** – 8:00 p.m.
The healing social life is found
When in the mirror of each human soul
The whole community finds its reflection,
And when, in the community,
The virtue of each one is living.

17. **Adjournment of the meeting** – 8:01 p.m. *(H. Fraser-Hurtt)*



**RESOLUTION OF THE BOARD OF TRUSTEES OF
GOLDEN VALLEY CHARTER SCHOOLS FOR EDUCATION
RENEWAL**

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE GOLDEN VALLEY CHARTER SCHOOLS PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR’S EXECUTIVE ORDERS N-29-20 (MARCH 17, 2020) AND AB 361 (SEPTEMBER 16, 2021), AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF Golden Valley Charter Schools FOR THE PERIOD APRIL 6, 2022 THROUGH MAY 6, 2022 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Golden Valley Charter Schools is committed to preserving and nurturing public access and participation in meetings of the Board of Trustees; and

WHEREAS, all meetings of Golden Valley Charter Schools’ legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and



WHEREAS, such conditions now exist in the District, specifically, A STATE OF EMERGENCY HAS BEEN PROCLAIMED – DUE TO THE THREAT OF COVID-19; and

WHEREAS, The Sacramento County Health Officer currently recommends the use of teleconferencing for local legislative bodies, including commissions, committees, boards, and councils to allow for virtual participation in public meetings and is a social distancing measure that may help control the transmission of COVID-19 and its variants. Utilizing teleconferencing options for public meetings is an effective and recommended social distancing measure to facilitate participation in public affairs and is intended to satisfy the requirement of the Brown Act. Please review the [SCPH Teleconferencing Recommendation Document](#) (09/28/2021); and

WHEREAS, the Sacramento County Public Health Officer and Board of Trustees does hereby find that the threat of Covid-19 has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California and The Sacramento County Health Officer; and

WHEREAS, as a consequence of the local emergency, the Board of Trustees does hereby find that the legislative bodies of Golden Valley Charter Schools shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, GOLDEN VALLEY CHARTER SCHOOLS WILL CONDUCT ON OPEN MEETING VIA THE ZOOM TELECONFERENCE PLATFORM. THE AGENDA WILL INCLUDE THE ZOOM LINK AND BE PUBLICLY POSTED AND DISTRIBUTED VIA THE PARENT SQUARE COMMUNICATION PLATFORM. PUBLIC COMMENT WILL BE AGENDIZED AND REMAIN OPEN FOR THE FULL TIME. MEMBERS OF THE PUBLIC MAY COMMENT IN REAL TIME BY USING THE ZOOM RAISED HAND FUNCTION TO BE RECOGNIZED BY THE CHAIR. ALL BOARD MEETINGS ARE BROWN ACT COMPLIANT.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF Golden Valley Charter Schools DOES HEREBY RESOLVE AS FOLLOWS:



Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District, and The Sacramento County Health Officer currently recommends the use of teleconferencing for local legislative bodies, including commissions, committees, boards, and councils to allow for virtual participation in public meetings and is a social distancing measure that may help control the transmission of COVID-19 and its variants.

Section 3. Ratification of Governor’s Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California’s Proclamation of State of Emergency, effective as of its issuance date of March 17, 2020.

Section 4. Remote Teleconference Meetings. The Executive Director and legislative bodies of Golden Valley Charter Schools are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) February 5, 2022, or such time the Board of Trustees adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of Golden Valley Charter Schools may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Trustees of Golden Valley Charter Schools, this 6th day of April, 2022, by the following vote:

AYES:
NOES: 0
ABSENT: 0
ABSTAIN: 0

By: _____
Heather Fraser Hurtt, Chair

March 9, 2022

This meeting was conducted via teleconference through the Zoom platform due to State of Emergency orders in the State of California and Sacramento County, and by authorization of the Governor's executive orders N-29-20 and AB 361.

Regular Meeting Minutes

1. **Chair Fraser-Hurttt called the meeting to order at 4:40 p.m.**
2. **Roll Call**
Board Members: Heather Fraser Hurtt, Chair, Jennifer Huetter, Ekaterina Khmelniker, Tim Madams, Stephen Quadro.
Board Members Absent: None.
Guests: Amala Easton, Caleb Buckley, Susan Lefkowitz, Jason Rudolph, Kevin Sproul.
3. **Flag Salute/Quote/Moment of Silence** – Chair Fraser-Hurttt read a statement of solidarity with the people of Ukraine. Caleb Buckley read the Peacefulness Virtue Card.
4. **Golden Valley Tahoe School PUBLIC HEARING** –
At 4:47 p.m. Chair Fraser-Hurttt opened a public hearing to receive comments and discuss the status and future of Golden Valley Tahoe School. The board received comments until the hearing was closed at 6:51 p.m.
5. **Public Comment** –
Chair Fraser-Hurttt opened public comment at 6:52 p.m.

Megan Mardones (Orchard) made a comment regarding the Covid Safety Plan.

Liz Sheppard made a comment regarding Golden Valley Tahoe.

Andrew Krawczuk made a comment regarding Caleb speaking.

Heather River made a comment regarding public comment.

Lauren Bello made a comment regarding the Tahoe budget.

Tracy Bondi made a comment regarding the Tahoe budget.

Megan made a comment regarding the Tahoe budget.

Joe Dahir made a comment regarding the Tahoe budget.

Katie Alanis made a comment regarding the Covid Safety Plan.

Bri Lehr made a comment regarding the Covid Safety Plan.

March 9, 2022

Billy made a public comment regarding the Tahoe budget.

Jen Swanson made a comment regarding the Covid Safety Plan.

Jamie Simon made a comment regarding the Tahoe budget.

Public Comment was closed at 7:10 p.m.

6. **Consent Agenda** –

It was moved by Mr. Quadro, seconded by Ms. Huetter, that the consent agenda items 6.1 through 6.6 be approved.

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

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

6.2 The board approved the Environmental Purchasing Policy (EPP).

6.3 The board approved a revised Financial Oversight Policy.

6.4 The board closed enrollment for all grades and classes at Golden Valley Orchard.

6.5 The board closed enrollment for all grades and classes at Golden Valley River.

6.6 The board closed enrollment for all grades and classes at Golden Valley Tahoe.

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

The board considered 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: It was moved by Mr. Madams, seconded by Ms. Huetter, that the board approve a resolution to continue to hold virtual board meetings for the next 30 days (February 9, 2022, until March 9, 2022) due to the Covid-19 pandemic.

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

8. **2021-2022 Second Interim Budget, GVOS**

Action: It was moved by Mr. Quadro, seconded by Ms. Huetter, that the Board approve the 2021-2022 Second Interim Budget for Golden Valley Orchard.

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

9. **2021-2022 Second Interim Budget, GVRS**

Action: It was moved by Mr. Madams, seconded by Ms. Khmelniker, that the Board approve the 2021-2022 Second Interim Budget for Golden Valley River.

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

March 9, 2022

10. **2021-2022 Second Interim Budget, GVTS**

Action: It was moved by Mr. Quadro, seconded by Mr. Madams, that the Board approve the 2021-2022 Second Interim Budget for Golden Valley Tahoe with the following amendment:

There is a negative certification.

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

11. **Golden Valley Tahoe School Closure Resolution**

Action: It was moved by Mr. Quadro, seconded by Ms. Huetter, that the Board approve a resolution documenting the closure of Golden Valley Tahoe School, with the last day of instruction being March 11, 2022; and appointing Executive Director Caleb Buckley, EdD the person responsible for all closure activities.

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

12. **Reports**

Faculty Chair Report, Orchard: Faculty Chair Zachary Phillips submitted a written report. There was no oral presentation.

Faculty Chair Report, River: Faculty Chair Jenni Walthard submitted a written report. There was no oral presentation.

Faculty Chair Report, Tahoe: No report.

DEI Committee Report: No report.

13. **Audit for Golden Valley Charter Schools**

Action: It was moved by Mr. Quadro, seconded by Mr. Madams, that the Board accept the 2020-2021 Financial Audit for Golden Valley Charter Schools with the following amendments:

Audit Page 13 – fix the cash in bank statement to reflect the actual value
Add a closeout note to reflect the board action of Golden Valley Tahoe Closure.

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

14. **Strategic Plan Update**

Discussion: The Vice Chair, Jennifer Huetter, will provide an update to the Strategic Plan process. TABLED. No discussion.

March 9, 2022

15. Covid 19 Safety Plan

Discussion/Action: It was moved by Ms. Huetter, seconded by Ms. Khmelniker, that the board approve a revised Covid19 Safety Plan with the following amendment:

Page 25 “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.”

MOTION APPROVED (Ayes: 3 (Fraser-Hurtt, Huetter, Khmelniker), Noes: 2 (Madams, Quadro), Abstain: 0)

16. Student Behavior Policy –

Discussion: The board will review the Behavior Policy.

TABLED. No discussion.

17. Reports –

13.1 Board Chair Report: The Board of Trustees Chair submitted a written report to the board. There was no presentation.

13.2 Executive Director Report: The Executive Director submitted a written report to the board. There was no presentation.

18. Closed Session: Public Employee Performance Evaluation

Discussion: The board will go into closed session to discuss the annual review of the principals of Golden Valley Orchard, Golden Valley River, and Golden Valley Tahoe pursuant to § 54957.

TABLED. There was no closed session.

19. The board recited the Motto of the Social Ethic.

20. The meeting was adjourned at 10:03 p.m.

Respectfully Submitted by Amala Easton.

Heather Fraser-Hurtt, Chair

Date

REVISED BUDGET

- **Proposed changes**

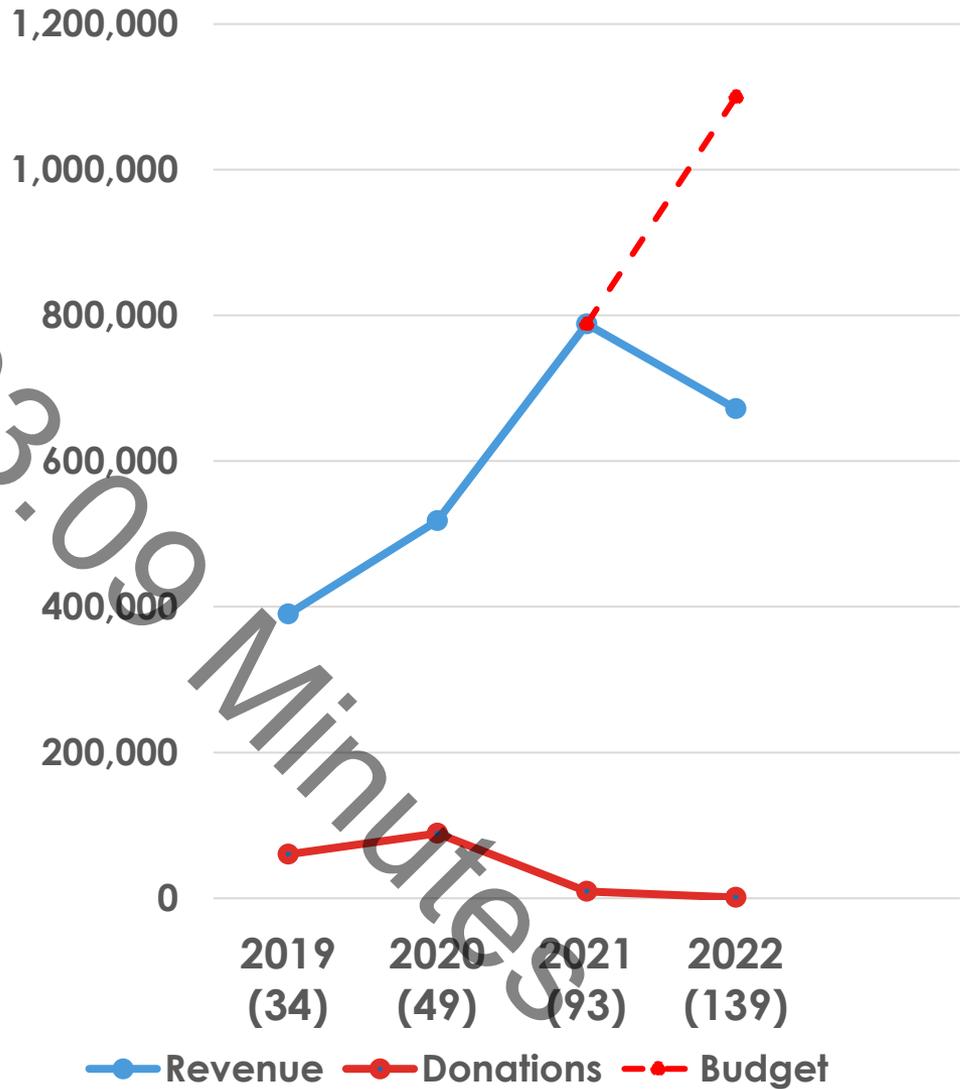
- Administrative costs shifted to River and Orchard
- No office manager
- Cap on all discretionary expenses (Professional development, conferences, supplies)
- Use all cash reserves
- Delay last payment of \$25,000 payment to River
- Move out of Sierra by January

No changes	With proposed changes	Proposed changes and all GVTS reserves
-\$500,000 Balanced with +63 students	-\$263,000 Balanced with +53 students	-\$159,000 Balanced with +33 students

*3% reserve required by 6/22/2022

SLIDE SHOWN AT TOWN HALL 9/20/2021

GVTS REVENUE BASED ON P-2 ADA



SLIDE SHOWN AT TOWN HALL 9/20/2021

Financial Concerns

- Projected \$300K deficit by end of school year
- Cash flow is over \$135K negative and growing in Spring semester
- No money for administrative costs or personnel in budget
- Low class sizes, some only 8 students
- Growing costs of student services, outside contractors
- Only source of additional revenue is loan from other schools
- Multiyear projection of enrollment and costs will not balance

School Site

- Union Mills Site
 - Current permit capped at 40 students
 - Will not be able to house 130 students by August
 - Physically outside the county of charter authorizer (AB1505)
 - Existing structure won't accommodate more than three classes
 - No building permits or funds to install modulars
- TTUSD not in support of location (AB 1505)
- No other potential sites available

Golden Valley Tahoe Staffing

- Class teachers wish to end their employment with Golden Valley
- No GVTS teachers are willing to be Faculty Chair or Faculty Delegate to the Board of Trustees
- Shortage of local substitutes, p/t staff

Golden Valley Tahoe Community

- Competing Interests and Organizations
 - "Outside group" working with faculty to form other private school option
 - Friends of Tahoe Truckee Waldorf (FOTTW) fundraising and creating confusion on school governance and name recognition
 - Little Gems Preschool offering jobs to current teachers
- Golden Valley Parents
 - Few returning student applications for next year
 - History of parent donations unreliable

Dear Classroom Families,

We are writing to you today to provide some clarification around the current on-going situation between Golden Valley Charter Schools (GVCS) and our school.

First and foremost, what we wish you to know is that we love teaching and especially teaching the children in our classes through a Waldorf curriculum. They are such energetic, honorable and witty children. They are full of curiosity and spirit. We want to be the teacher of your children for years to come and yet, with a heavy heart, we must say that our *calling* has become more difficult because it is so stressful to maintain what we do under the governance of GVCS.

Our concern centers on a dysfunctional relationship with the Central Office and the Executive Director of the Golden Valley Schools. Being governed by this entity that resides over 80 miles away has proven to be both inefficient, challenging, and ultimately unsuccessful. The faculty does not feel fully supported or understood by GV, and we feel strongly that it is time for this relationship to end. The class teachers are in full support of the efforts by our community in asking GVCS to relinquish our charter to a local operator.

We want to be very clear: **We have every intention of returning as teachers** for your children next year. All of the classroom teachers feel that they wish to return and teach our students, but under a different governance. A handful of dedicated, motivated and experienced parents, with outside support, have been working tirelessly, and for over a year, to make this a reality, and we have every bit of confidence that they will be successful.

We are asking you to stay with our Waldorf School Community as we navigate new waters and grow into our founding families' intentions. We have great hope and vision and we encourage you also to share in this hopeful mood.

Thank you all for your time, understanding and never-ending support.

With love,
Emily, Ayla, Caron, Emelia, Katie and Beth

GOLDEN VALLEY CHARTER SCHOOLS COVID-19 SAFETY PLAN

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 reopening plan for the 2020/2021 school year. 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 principle of this guidance is that all students must have access to safe and full in-person instruction and to as much instructional time as possible. This plan may be adjusted based on local conditions and mandates. All Golden Valley Schools (Orchard, River, and Tahoe) will use Sacramento County 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.

An attempt has been made to unify the approach among the three schools. Where the sites or programs dictate a difference, it has been highlighted in a unique section for each school.

CONTACTS

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

Name	Title
Caleb Buckley, EdD	Executive Director

Barbara Ames	Principal, River
Becky Page	Principal, Orchard
Barbara Linares	Principal, Tahoe
Devin Lombardi	Director of Special Education
	<i>Last updated 2022.03.04</i>

2022.03.09 Minutes

2022.03.09 Minutes

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.
- All high touch surfaces and bathrooms will be cleaned throughout the day. Common areas (sinks, bathrooms, doorknobs, table-tops, shared items, etc.) will be cleaned and sanitized a minimum of twice daily. Daily janitorial services will use stringent cleaning practices during the day while deep disinfection of the full campus will be conducted each evening.
- Students will use all their own supplies, labeled with names and kept organized and separated. If sharing is unavoidable, supplies or equipment will be sanitized thoroughly before use by the next cohort. Sharing food is never allowed on campus.
- **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.

COHORTING AND SOCIAL DISTANCING

While indoors, students will remain with their own class throughout the day reducing the number of contacts.

Gatherings will follow current guidance from California Department of Public Health and/or Sacramento County Public Health (SCPH). Anticipated gatherings may include the opening day Rose Ceremony, the outdoor dragon play/Courage Day, Eagle Chase jog-a-thon, May Day, and graduation. These events will be outdoors, follow guidelines, and will not be open to the general public. Principals will work with teachers to determine which parent groups will be invited. Volunteers at these events will be selected from the parent body after they have been cleared as volunteers (fingerprints, TB test, Covid vaccine, etc.)

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) – 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.

Until further notice, the school will not schedule any large community gatherings including festivals.

Parent Meetings that are scheduled at the school can be held outdoors or indoors with masks or by zoom.

Class cohorts will eat outside to the greatest extent possible. If indoors, students will be socially distanced to the greatest extent possible.

CLASS PLAYS –

Class Plays will be performed outdoors and indoors. The class teacher will decide whether a play is performed during the year.

For Indoor Performances

- For student performance, up to four classes in the audience or as space allows
- Only immediate family (same household) may attend the “parent performance”

- Family groups will sit in pods spaced 6 feet apart
- Maximum Occupancy – 85 at River
- Maximum Occupancy – 76 at Orchard
- Tahoe – no indoor performance space
- ~~Performers will wear masks~~
- ~~All audience members over 2 will wear masks~~

For Outdoor Performances

- ~~Performers may perform unmasked~~
- ~~Audience members must wear masks as long as the masked visitor rule stands~~

Sports will follow current Sacramento County Public Health guidance.

2022.03.09 Minutes

INDEPENDENT STUDY

GVCS will not offer distance learning in the format it was presented during the 2020-21 school year. Instead, parents may request to participate in independent study. The guidelines for this request have just been published and the new policy will be amended by the board to reflect these changes. 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. More information will be available soon.

2022.03.09 Minutes

ENTRANCE, EGRESS, AND MOVEMENT WITHIN THE SCHOOL

The movement of students, staff, and parents will be managed to avoid close contact and/or mixing of cohorts.

Parents and visitors are not permitted on campus during drop off and pick up.

Golden Valley Orchard School

Drop off is from 8:00 - 8:15

Pick up: Kindergarten, 11:45 am at designated area; LBAK at 3:15 pm

Grades 1-2 at 2:40 pm – Parking Lot on Central Ave.

Grades 3-8 3:10 pm – Parking Lot on Central Ave.

Grades 1- 8: Thursday Minimum Day pick up at 12:45 pm

Golden Valley River School

Drop off is from 8:00 - 8:15

Pick up: Kindergarten, 11:45 am

Grades 1-2, at 2:40 pm

Grades 3-8, 3:10 pm

Meadow Brook Home Study 1:45 pm

Grades 1- 8: Thursday Minimum Day pick up at 12:45 pm

Golden Valley Tahoe School

Drop off is from 8:15 – 8:30 am

Pick up: Kindergarten, 2:30 pm

Grades 1-6, 3:05 pm

Grades K-6: Friday Minimum Day pick up at 12:45 pm

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.

~~• Golden Valley Charter Schools requires face coverings for all students, kindergarten through 8th grade while on campus (regardless of vaccination status) unless they are exempt. GVCS has developed mask exemption protocol and a corresponding form to be used when requesting an exemption.~~

~~• All adults (faculty, staff, and parents) on campus are required to wear face coverings regardless of vaccination status while indoors. All child visitors over age two are required to wear face coverings. [See CDC](#) for acceptable face coverings.~~

~~• Masks are required indoors and outdoors by all visitors and community members.~~

~~**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) – 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.~~

~~**STUDENTS**~~

- ~~• All students must wear face coverings while indoors on campus.~~
- ~~• Students who arrive without a mask will be provided a disposable mask.~~
- ~~• Face coverings must fit properly and fully cover the nose and mouth.~~
- ~~• GVCS must exclude students from campus if they are not exempt from wearing a face covering under CDPH guidelines and refuse to wear one provided by the school. GVCS will offer an alternative educational opportunity for these students who are excluded from campus because they will not wear a face covering.~~

~~**STAFF**~~

- ~~• All staff must use face coverings at all times while indoors on campus.~~
- ~~• Face coverings must fit properly and fully cover the nose and mouth.~~
- ~~• GVCS will teach and reinforce use of face coverings.~~
 - ~~• GVCS will not tolerate mistreatment of employees, students, or community members being targeted for their decision to wear a mask, even when it is not required.~~

~~**VISITORS**~~

- ~~• All visitors over the age of 2 must wear face coverings while indoors, outdoors, and in accordance with CDPH guidelines.~~
- ~~• Face coverings must fit properly and fully cover the nose and mouth.~~

~~GVCS reserves the right to update this policy as further guidance becomes available and to modify this policy as needed in the absence of further guidance.~~

~~**COVID-19 Student Mask Exemption Protocol**~~

~~The Golden Valley Charter Schools (“GVCS” or the “Charter School”) Board approves the following protocols to provide to Charter School staff when implementing mask requirements at school and reviewing~~

exemption requests:-

Mask Requirement

Per "[COVID-19 Public Health Guidance for K-12 Schools in California, 2021-22 School Year](#)" (August 2, 2021) *Students in all grade levels K-12 are required to wear face coverings indoors at all times, while at school, unless exempted.*

Persons exempted from wearing a face covering due to a medical condition, as confirmed by school-district health team and therapists, must wear a non-restrictive alternative, such as a face shield with a drape on the bottom edge, as long as their condition permits it. — p. 18

In order to protect the health and safety of the entire community and in compliance with California Department of Public Health ("CDPH"), GVCS requires all students, kindergarten through 8th grade, to wear face masks at all times indoors when attending in-person school, while mandated by State and/or Local Public Health Agencies. GVCS reserves the right to update these protocols as further guidance becomes available and to modify this policy as needed in the absence of further guidance.—

Persons Exempt from the Mask Requirement

Per "[CDPH Memo: Guidance for the Use of Face Coverings](#)" (November 16, 2020) the following persons are exempt from wearing face coverings at all times when outside the home:

- ~~Persons with a medical condition, mental health condition, or disability that prevents wearing a face covering. This includes persons with a medical condition for whom wearing a face covering could obstruct breathing or who are unconscious, incapacitated, or otherwise unable to remove a face covering without assistance. Such conditions are rare.~~
- ~~Persons who are hearing impaired, or communicating with a person who is hearing impaired, where the ability to see the mouth is essential for communication.~~

GVCS recognizes that in rare cases, some students may have a medical or mental health condition or disability as outlined above. Those students will be provided reasonable accommodations.—

Process to Request a Mask Exemption

Students who wish to pursue a face mask exemption must adhere to the following protocol. Each step must be completed entirely before proceeding to the next. This process must be completed and approved by GVCS Administration prior to the first day of physical attendance.

- ~~STEP 1: Parent/Guardian meeting with Principal¹~~
 - ~~Parent/Guardian requests a meeting with the Principal.—~~
 - ~~Parent/Guardian shares the concerns and issues that may prevent the student from wearing~~

¹ If the student is a student with an individual education program ("IEP") or Section 504 Plan, this meeting will occur within an IEP/504 meeting.

a face mask.

Per CDC guidelines, “When deciding if children and people with certain disabilities should wear a mask, determine if they can:

- (1) Wear a mask correctly
- (2) Avoid frequent touching of the mask and their face
- (3) Limit sucking, drooling, or having excess saliva on the mask
- (4) Remove the mask without assistance”

<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover-guidance.html#evidence-effectiveness>

- ~~Parent/Guardian provides medical documentation, with the attached form (GVCS Mask Exemption Form), documenting the specific mental health or medical issue(s) that prevent a face mask from being worn and the accommodations or modifications that may be indicated.~~
 - ~~Medical documentation must indicate and document the specific issues that prevent the student from wearing a face mask.~~
 - ~~An alternative face covering of a face shield with a drape will be allowed.~~
 - ~~Medical documentation should include suggested accommodations or modifications, including alternative face coverings, trial periods, breaks, education, support, and/or training.~~
 - ~~Medical documentation must be signed by a local, currently practicing and licensed medical doctor.~~
- ~~Parent/Guardian works with the Principal and Administration and Staff in good faith to remedy the concerns and mitigate risk assessment, including an alternative face covering (i.e. a face shield with an attached neck drape), and/or trial periods, education, support, and training.~~
- **STEP 2: Implementation of Exemptions**
 - ~~The exemption will be documented with the attached form. All modifications or accommodations will be noted on the exemption. It will be reviewed, verified, and signed off by the Charter School health team: the Principal, the Teacher of Record, and the Executive Director.~~
 - ~~Administration will communicate with student families regarding this process.~~
 - ~~All faculty and staff that interact with the student or student’s cohort will be notified of the exemption and accommodation while maintaining student privacy.~~
 - ~~Additional mitigation strategies and to optimize safety may be put into place in cohorts where there is a student with a mask exemption. This may include regular or increased COVID screening or testing, increased social distancing, clear plastic barriers, reducing time in shared environments, decreased number of students in the cohort, and/or outdoor or highly ventilated indoor spaces.~~

~~Those who receive an exemption may be more susceptible to COVID-19 spread and quarantine, as that student will not have the same level of protection as those who wear a face mask.~~

~~This protocol may continue to be updated per CDPH and Local Public Health Agency guidelines and requirements.~~

~~Mask Exemptions will be reviewed each school year by administration.~~

Development of this plan was informed by:

~~Memo: California Department of Education – 2/11/21
COVID-19: Students with Disabilities and Face Coverings:
<https://www.cde.ca.gov/sp/se/lr/om021121.asp>~~

~~CDC: Guidance for Wearing Masks – 2/18/21:
<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover-guidance.html#evidence-effectiveness>~~

~~CDPH: Guidance for the Use of Face Coverings – 11/16/20:
<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>~~

~~CDPH: Blueprint for a Safer Economy – 2/23/21 – See "Risk Criteria"
<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/COVID19CountyMonitoringOverview.aspx>~~

~~CDPH: COVID-19 and Reopening In-Person Instruction Framework & Public Health Guidance for K-12 Schools in California, 2020-2021 School Year – January 14, 2021
https://www.cdph.ca.gov/Programs/CID/DCDC/CDPH%20Document%20Library/COVID-19/Consolidated_Schools_Guidance.pdf~~

~~Sacramento County Public Health Order – 2/11/21 "ORDER OF THE HEALTH OFFICER OF THE COUNTY OF SACRAMENTO DIRECTING ALL INDIVIDUALS LIVING IN THE COUNTY TO CONTINUE TO STAY AT HOME OR AT THEIR PLACE OF RESIDENCE AND CLOSING OR MODIFYING CERTAIN OPERATIONS"; p. 3, #7
https://www.saccounty.net/COVID-19/Documents/20210208_Sacramento_County_Order.pdf~~

~~CDPH – Face Shield: FAQ (November 2020)
https://www.cdph.ca.gov/Programs/CID/DCDC/CDPH%20Document%20Library/COVID-19/faceshield_handout.pdf~~

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.

2022.03.09 Minutes

SCREENINGS FOR STUDENTS AND STAFF

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.

2022.03.09 Minutes

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

2022.03.09 Minutes

IDENTIFICATION AND TRACING CONTACTS

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, cohort closure, and notifications. Golden Valley Charter Schools will use the *COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS* (see appendix).

Students shall have assigned seating. Schools should maintain accurate classroom seating charts, including approximate average distance between seats, and make them accessible to designated contact tracing staff.

Orchard Contact Tracer: Becky Page
 Email: bp@goldenvallycharter.org
 Phone: 916-987-1490

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

Contact tracing will be conducted utilizing the *COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS* (see appendix).

All GVOS confirmed cases of COVID-19 are reported to Sacramento County Public Health, 916-661-7331.

River Contact Tracer: Barbara Ames
 Email: bames@goldenvallycharter.org
 Phone: 916-987-6141

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

Contact tracing will be conducted utilizing the *COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS* (see appendix).

All GVRS confirmed cases of COVID-19 are reported to Sacramento County Public Health, 916-661-7331.

Tahoe Contact Tracer: Barbara Linares
 Email: blinares@goldenvallycharter.org
 Phone: 530-717-3019

Designated contract tracer will complete the [Johns Hopkins COVID-19 online contact tracing course](#)

Contact tracing will be conducted utilizing the *COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS* (see appendix).

All GVTS confirmed cases of COVID-19 are reported to Placer County Public Health, 530-889-7198.

2022.03.09 Minutes

AFTERCARE

Golden Valley Charter Schools will offer childcare according to revised 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. ~~When indoors, students will need to wear masks.~~ 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. The majority of our children in aftercare are waiting for an older sibling to be dismissed and are in school while students are still in classes that are in session.

2022.03.09 Minutes

BELL SCHEDULE

Golden Valley Charter Schools will maintain the minimum instructional minutes required by the California Department of Education. Instruction will take place in person.. The Bell Schedule will reflect typical school day such as the 2019-2020 school year.

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.

2022.03.09 Minutes

STAFF TRAINING AND FAMILY EDUCATION

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 reopening plan. Training will include expectations for student, staff, and parent behavior as it relates to physical distancing and face covering use while on and off campus.

The Safety Officer is responsible for responding to COVID-19 concerns.

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

GVCS Human Resources: Marnie Whitworth
Email: mwhitworth@goldenvalleycharter.org
Phone: 916-597-1035

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

GVCS Human Resources: Marnie Whitworth
Email: mwhitworth@goldenvalleycharter.org
Phone: 916-597-1035

Tahoe Safety Officer: Barbara Linares
Email: blinares@goldenvalleycharter.org
Phone: 530-717-3019

GVCS Human Resources: Marnie Whitworth
Email: mwhitworth@goldenvalleycharter.org
Phone: 916-597-1035

TESTING OF STAFF AND STUDENTS

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, distancing, 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, students under modified and full quarantine, staff that have been exposed to a positive COVID case, 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 or asymptomatic 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 after 14 days from last contact and no symptoms for 10 days.

We recognize that a negative test does not rule out COVID-19 infection. Unless the individual has gone to a medical provider and that provider has been able to provide an alternative diagnosis such as flu or RSV, Public Health recommends that the symptomatic individual be isolated for 10 days even with a

negative test result.

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.

Tahoe Safety Officer: TBD
Email: **TBD**
Phone: 530-717-3019

[Nevada County Testing Information](#)
[Placer County Testing Information](#)

Community Testing Locations:

Placer County COVID Testing Site

10990 Donner Pass Road in Truckee

<https://www.lhi.care/covidtesting>

Free of cost. Asymptomatic or symptomatic. Must register online.

TTUSD Staff and Student COVID Testing Site

Rideout Community Center at 740 Timberland Lane, Tahoe City

[COVID-19 Updates & Resources / COVID-19 Testing-Public & Asymptomatic Staff \(ttusd.org\)](#) Only for symptomatic or exposed staff and students

Tahoe Forest Respiratory Illness Clinics

Tahoe Forest Hospital in Truckee and Incline Village (soon to be a Tahoe City site)

Call COVID hotline (530) 582-3450 to have an RN triage symptoms and assist in scheduling appointments for medical evaluation and testing. This is a medical appointment by a provider (MD, NP, or PA). Billed to insurance. Symptomatic patients only.

2022.03.09 Minutes

VISITORS

In order to maintain safety precautions, Golden Valley Charter Schools discourages visitors at all schools.

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.

PARENT VOLUNTEERS

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.

Volunteers may provide proof of vaccination for COVID –19 or a negative Covid Test within 24 hours of volunteering on campus. See the school principal for the process for submitting test results.

Typical roles for parent volunteers during the school day are to help with handwork, accompany classes on walks off campus, and support reading groups. Current policy requires all volunteers to be fingerprinted with a Dept. of Justice background check and proof of a clear TB test. Drivers on fieldtrips also need to submit paperwork such as insurance, ID, registration, etc. A Covid immunization card will be a temporary additional requirement for volunteering. Volunteers should be prepared to wear a mask indoors and follow all current CDPH guidelines.

ADDRESSING POTENTIAL EXPOSURE AND/OR COVID-19 POSITIVE STUDENTS, TEACHERS, AND STAFF AT SCHOOL AND IN THE WORKPLACE

This guidance includes several scenarios for school settings (teachers, staff, and students on campus) and for office settings (district offices or schools with staff, but no students on campus). It also includes templates for communicating with staff and/or parents about the variety of scenarios that may impact school sites. In the event that your school or district office is experiencing a scenario that is not covered in this document, contact Sacramento County Public Health for guidance on your specific situation.

A positive covid case in the community will be reported to the local public health department. The most current letter and notice instructions will be distributed based upon the local public health recommendations.

MODIFIED QUARANTINE

Modified quarantine is a new exemption to full quarantine that allows ~~students~~ who would otherwise be in full quarantine to attend class if their exposure was mask on mask in a school setting. To participate in modified quarantine, ~~students~~ must:

- ~~Be asymptomatic;~~
- ~~Continue to appropriately mask, as required;~~
- ~~Undergo at least twice weekly testing during the 10-day quarantine; AND~~
 - ~~GVCS will accept test results from the following sources~~
 - ~~GVCS Testing Program~~
 - ~~Family physician~~
 - ~~Official Covid-19 testing facility~~
 - ~~Any testing method approved by Sacramento County Public Health~~
 - ~~Photo proof of at home test result must be provided and uploaded to Primary.health~~
 - ~~Student name and date must be written on the test and visible in the photo~~
- ~~Continue to quarantine for all extracurricular activities at school, including sports, and activities within the community setting.~~
- ~~Students under modified quarantine may continue to participate in GVCS before and after school care following the same safety plan.~~

~~Item 9a in the CDPH guidance is also applicable to students in modified quarantine, meaning a student in modified quarantine can test out of quarantine altogether and return to extracurricular activities after Day 7 if they test negative on a sample collected after Day 5.~~

~~Students unwilling or unable to meet all of these conditions must complete full quarantine.~~

2022.03.09 Minutes

QUARANTINE RECOMMENDATIONS SCPH quarantine recommendations may vary based on the extent to which school personnel are able to conduct detailed contact tracing (identify close contacts, describe extent of mask usage, etc.). In the absence of detailed contract tracing information, expect quarantine recommendations to be broader and include a larger number of potential contacts.

Close contacts in the outdoor setting should be treated the same as indoor close contacts with regard to quarantine recommendations.

2022.03.09 Minutes

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

2022.03.09 Minutes
APPENDIX

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?

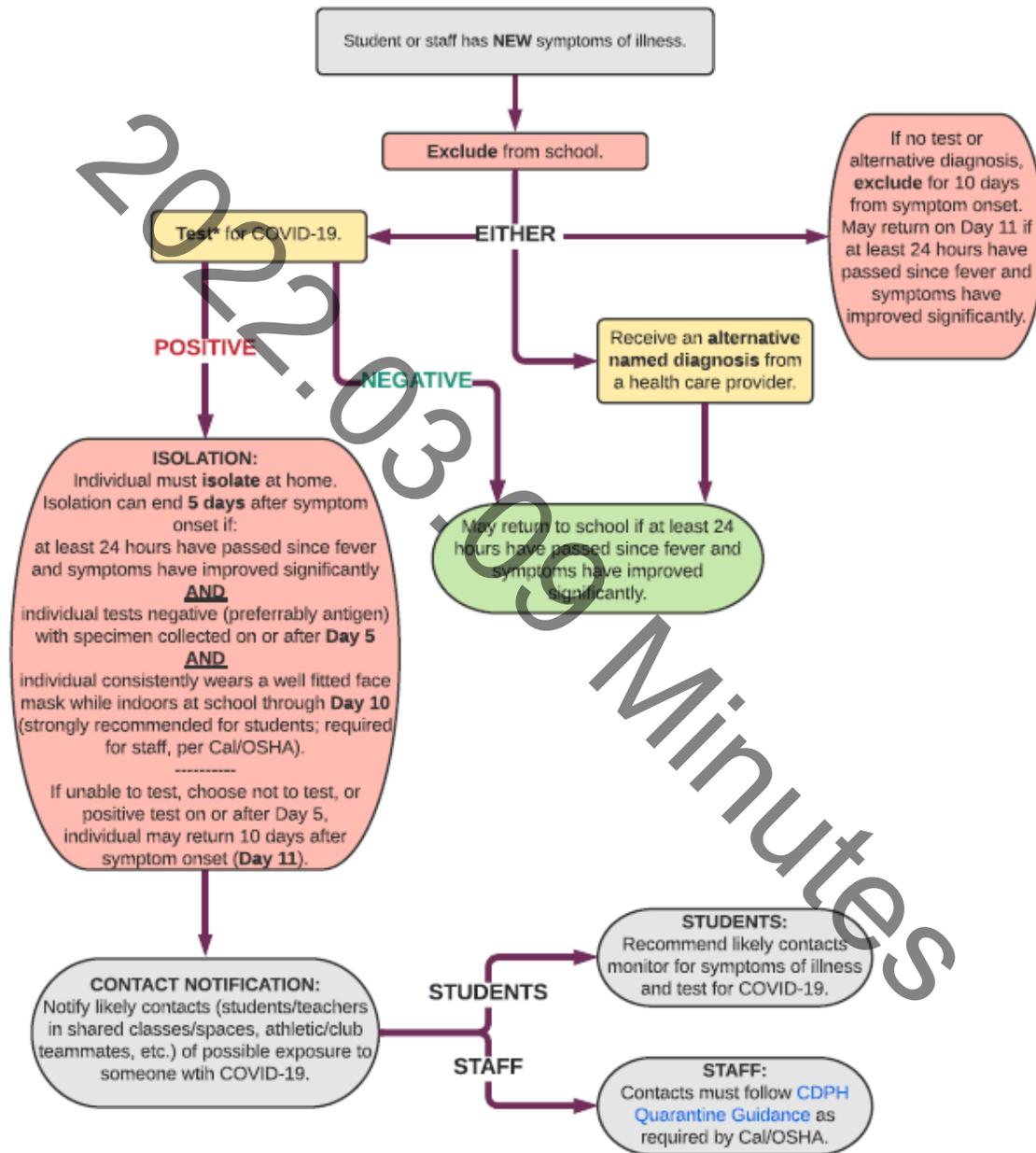
COVID-19 SCREENING TOOL FOR CHILDREN

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?

3022.03.09 Minutes

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]

SAMPLE LETTER

COVID-19 POSITIVE PERSON AT SCHOOL – NOT A CONTACT

To be utilized to inform families that someone at school tested positive for COVID-19, but that their student was not identified as a close contact.

Date

Dear [School/Classroom] Parents/Guardians,

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 at [School Name] has tested positive for COVID-19.

Your child was not a close contact with the person who tested positive for COVID-19.

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]

2022.03.09 Minutes

SAMPLE LETTER

MODIFIED QUARANTINE (ALL PARTIES MASKED)

To be utilized to inform families when their student was a close contact of a student or staff member who tests positive for COVID-19. Students only.

Date

Dear [School/Classroom] Parents/Guardians,

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 at [School Name] has tested positive for COVID-19.

Your child was identified as a close contact of the person who tested positive for COVID-19. Since your child and the person they were in contact with were both wearing masks, your child is eligible to participate in **modified quarantine**. Under modified quarantine, your child:

- must quarantine (stay home) until [Date] with the exception of coming to school;
- may not participate in extracurricular activities, including sports; **AND**
- must complete COVID-19 testing twice per week.

If your child is unable or unwilling to complete the testing requirements of modified quarantine, they will be subject to full quarantine and will need to stay home until [Date].

Quarantine periods can be shortened with a negative COVID-19 test. If your child tests negative for COVID-19 on a sample collected on or after [Date], they may return to school without restrictions on our after [Date].

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]

SAMPLE LETTER

QUARANTINE (STUDENT; ALL PARTIES NOT MASKED)

To be utilized to inform families when their student was a close contact of a student or staff member who tests positive for COVID-19.

Date

Dear [School/Classroom] Parents/Guardians,

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 at [School Name] has tested positive for COVID-19.

Your child was identified as a close contact of the person who tested positive for COVID-19. Since your child and the person they were in contact with were **not** both wearing masks, your child is required to quarantine (stay home) until [Date]. They may not leave home except to seek medical care during this period.

Quarantine periods can be shortened with a negative COVID-19 test. If your child tests negative for COVID-19 on a sample collected on or after [Date], they may return to school without restrictions on our after [Date].

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]

SAMPLE LETTER
QUARANTINE (STAFF)

To be utilized to inform staff when they are identified as a close contact of a student or staff member who tests positive for COVID-19.

Date

Dear [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 at [School Name] has tested positive for COVID-19.

You were identified as a close contact of the person who tested positive for COVID-19. You are required to quarantine (stay home) until [Date]. You may not leave home except to seek medical care during this period.

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]

2022.03.09 Minutes

2022.03.09 Minutes

2022.03.09 Minutes

GVCS COVID-19 REPORTING & CONTACT TRACING FORM

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

- Report cases of confirmed COVID-19 in students or staff to Sacramento County Public Health by using this reporting form OR by submitting a line list (if there are multiple cases and it is easier for the school)
- Follow Sacramento County Public Health guidance after identification of a student or staff with confirmed COVID-19
- PLACER COUNTY PUBLIC HEALTH

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) and/or Room Location:
<input type="checkbox"/> White <input type="checkbox"/> Black <input type="checkbox"/> Asian/Pacific Islander		<input type="checkbox"/> Hispanic <input type="checkbox"/> Non-Hispanic	
<input type="checkbox"/> Native American <input type="checkbox"/> Other <input type="checkbox"/> Unknown			
Date of Illness Onset:	Date of Last Attendance:	COVID-19 + Test Date:	COVID-19 Symptoms: (if yes, please list)
			<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	Neg 9/24/20	
SAMPLE: Jimmy Lee	Room 1	555-555-5555	Student	Y	Y Fever 101	Y 9/22/20	Pos 9/24/20	

Please send/fax report to:

Sacramento County Public Health

COVID19@saccounty.net or Secure Fax: (916) 854-9709

2022.03.09 Minutes

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.

~~We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department. Any concerns with this mandate or compliance issues should be brought to the attention of the principal. The office will have paper masks and PPE as needed.~~

~~The following are exceptions to the use of face coverings in our workplace:~~

- ~~• When an employee is alone in a room.~~
- ~~• While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.~~
- ~~• Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.~~

Engineering controls

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

- **Mandatory face coverings**

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 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

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.
- Quarantine if you have been in [close contact](#) (within 6 feet of someone for a cumulative total of 15 minutes or more over a 24-hour period) with someone who has COVID-19, unless you have been [fully vaccinated](#). People who are fully vaccinated do NOT need to quarantine after contact with someone who had COVID-19 unless they have [symptoms](#). However, fully vaccinated people should get tested 3-5 days after their exposure, even they don't have symptoms and wear a mask indoors in public for 14 days following exposure or until their test result is negative.

2022.03.09 Minutes



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

January 19, 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 January 6, 2022, which overrides the Cal/OSHA COVID-19 Prevention Emergency Temporary Standards in certain circumstances.

More information is available on [Cal/OSHA's ETS FAQs](#).

Vaccination status	Isolation or quarantine	Period of time to be excluded from work
All workers that test positive for COVID-19, regardless of vaccination status	Isolation	<ul style="list-style-type: none">• Must be excluded from the workplace for at least 5 days.• A worker can return to work after day 5 if they do not have symptoms <u>and</u> test negative.• If a worker cannot test or declines to test¹ they can return to work after 10 days.• Must wear a face covering around others at work for a total of 10 days after the positive test.
Unvaccinated workers exposed to someone with COVID-19	Quarantine	<ul style="list-style-type: none">• Must be excluded from the workplace for 5 days after the close contact and take a test on day 5.• A worker can come back to work after day 5 if they test negative and do not have any symptoms.• If the worker cannot test or declines to test¹ they can return to the workplace after day 10 if they do not have symptoms.• Must wear a face covering around others at work for 10 days after exposure.• If the worker develops symptoms, they must be excluded pending a test result.
Booster-eligible, but not boosted workers exposed to someone with COVID-19	No quarantine	<ul style="list-style-type: none">• Does not need to be excluded from work if asymptomatic but must have a negative test 3-5 days after close contact.• Must wear a face covering around others at work for 10 days after exposure. If the worker develops symptoms, they must be excluded pending a test result.
Workers received a booster, or are fully vaccinated but not yet booster-eligible.	No quarantine	<ul style="list-style-type: none">• Does not need to be excluded from work if asymptomatic, but must take a test on day 5 after exposure.• Must wear a face covering around others at work for 10 days after exposure.• If they develop symptoms, the worker must be excluded from the workplace pending a test result.

¹ An employer may require a test. More information is available in the [Department of Fair Employment and Housing FAQ](#).

(continued on next page)

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 is required if a worker was exposed to COVID-19 but tests are not available?

If a worker that is unvaccinated cannot be tested as required, quarantine must continue for at least 10 days as explained in the table. If a worker is fully vaccinated, whether or not they are booster eligible or have received a booster, and the worker cannot be tested on or by day 5, as applicable, employers should follow the ETS by ensuring the worker wears a face covering and maintains six feet of distance for 14 days following the close contact.

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

- January 19, 2022 – Updated to clarify this fact sheet does not apply to workplaces covered by the Aerosol Transmissible Diseases Standard.



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: DOSH Consultation www.dir.ca.gov/dosh/consultation.html

Reporting, Recordkeeping, and Access

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.
-

Caleb Buckley, EdD

Executive Director

8/4/2021

Orchard Faculty Chair Board Report
Zachary Phillips, Faculty Chair Orchard
March 3rd, 2022

To the board of trustees, chairperson

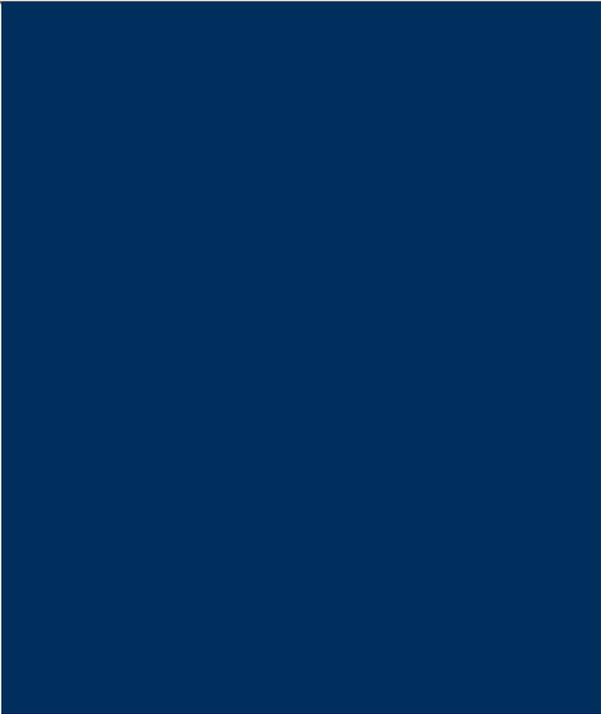
We at Orchard have just enjoyed a lovely winter break, in which some of the faculty has begun to enter our grades into the report cards. We finished up our trimester previously around the time of the last board meeting and now we are also looking forward to having some parent teacher-conferences. This round of conferences are the optional ones and the teachers have the flexibility to invite those families they feel they may want to talk to before the end of the school year.

The eighth grade class held a Valentine Gram fundraiser that was very successful and the class continues to brainstorm fundraisers to meet their end-of-year need for funding their eighth grade trip.

The sixth and seventh grades returned from break to a round of Personal Growth classes with Sue Simonson. Mrs. Simonson has been working with Golden Valley for 18 years in this capacity, and this will be her last year as the lead teacher for these classes. The faculty wished her luck in her retirement during a faculty collaboration at the River campus. Sue's daughter, Sarah Miller, will be taking the reins heading into the future.

The preparations for spring are in full swing and each class is ready to enter into the final trimester, hoping for lovely community events to go along with all of the learning that will be possible. This next stretch of time until spring break is a very profitable time for learning, being six weeks long. I am looking forward to all of the classes stepping up to their tasks with beauty, style, and grace.

Thank you,
Zachary Phillips



Golden Valley
Charter School for
Education Renewal

Audit Report
June 30, 2021



WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS



Golden Valley Charter School for Education Renewal

Financial Statements and Supplemental Information

Year Ended June 30, 2021

TABLE OF CONTENTS

<u>INDEPENDENT AUDITOR'S REPORT</u>	2
<u>FINANCIAL STATEMENTS</u>	4
Statement of Financial Position	4
Statement of Activities.....	5
Consolidated Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
<u>SUPPLEMENTARY INFORMATION</u>	22
Combining Statement of Financial Position	22
Combining Statement of Activities.....	23
Combining Statement of Functional Expenses	24
LEA Organization Structure	26
Schedule of Instructional Time	27
Schedule of Financial Trends & Analysis.....	29
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements.....	32
Notes to Supplementary Information.....	34
<u>OTHER INDEPENDENT AUDITOR'S REPORTS</u>	36
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial statements Performed in Accordance with <i>Government Auditing Standards</i>	36
Independent Auditor's Report on State Compliance	38
<u>AUDITOR'S RESULTS, FINDINGS & RECOMMENDATIONS</u>	41
Schedule of Auditor's Results.....	41
Schedule of Findings and Questioned Costs.....	42
Schedule of Prior Year Audit Findings.....	43

Independent Auditor's Report

To the Board of Trustees of
Golden Valley Charter School for Education Renewal

Report on the Financial Statements

We have audited the accompanying financial statements of Golden Valley Charter School for Education Renewal (the School), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School as of June 30, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information, as required by the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

El Cajon, California
March 15, 2022

2022.03.09 Minutes

Financial Statements

Golden Valley Charter School for Education Renewal

Statement of Financial Position

June 30, 2021

Assets

Cash and cash equivalents	\$ 928,948
Accounts receivable	1,716,976
Prepaid expenses	58,723
Property and equipment, net	12,680
Total Assets	<u>\$ 2,717,327</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 61,882
Accrued salaries and related liabilities	337,740
Unearned revenue	195,979
Notes payable	50,000
Total Liabilities	<u>645,601</u>

Net Assets

Without donor restrictions	
Undesignated	2,059,046
Invested in property and equipment, net of related debt	12,680
	<u>2,071,726</u>

With donor restrictions

	<u>-</u>
Total Net Assets	2,071,726
Total Liabilities and Net Assets	<u>\$ 2,717,327</u>

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 3,305,926	\$ -	\$ 3,305,926
Education protection account state aid	861,894	-	861,894
Transfers in lieu of property taxes	1,404,901	-	1,404,901
Total LCFF sources	5,572,721	-	5,572,721
Federal contracts and grants	-	261,977	261,977
State contracts and grants	287,671	233,647	521,318
Local contracts and grants	17,541	-	17,541
Donations	137,384	-	137,384
Rental income - Hope Vision Center	-	-	-
Interest income	5	-	5
Net assets released from restriction -	-	-	-
Grant restrictions satisfied	504,458	(504,458)	-
Total revenue, support, and gains	6,519,780	(8,834)	6,510,946
Expenses and Losses			
Program services expense	4,187,863	-	4,187,863
Supporting services expense	1,500,957	-	1,500,957
Total expenses and losses	5,688,820	-	5,688,820
Change in Net Assets	830,960	(8,834)	822,126
Net Assets, Beginning of Year	1,240,766	8,834	1,249,600
Net Assets, End of Year	\$ 2,071,726	\$ -	\$ 2,071,726

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Consolidated Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries and wages	\$ 2,073,232	\$ 781,807	\$ 2,855,039
Pension expense	341,161	141,550	482,711
Other employee benefits	338,977	146,522	485,499
Payroll taxes	64,153	47,862	112,015
Fees for services:			
Management	-	28,878	28,878
Legal	-	9,175	9,175
Professional consulting	267,927	10,834	278,761
District oversight	-	15,603	15,603
Banking and service charges	-	2,110	2,110
Advertising and promotion	2,603	19,215	21,818
Information technology	12,204	8,520	20,724
Occupancy	121,993	578	122,571
Travel	16,995	1,201	18,196
Conferences, conventions, and meetings	13,351	89,028	102,379
Depreciation	4,113	-	4,113
Insurance	-	85,252	85,252
Other expenses:			
Books and supplies	273,487	74,130	347,617
Equipment rental and repair	6,925	3,579	10,504
Student events	650,742	-	650,742
Special education encroachment	-	15,462	15,462
Miscellaneous	-	19,651	19,651
Total expenses by function	\$ 4,187,863	\$ 1,500,957	\$ 5,688,820

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Statement of Cash Flows

Year Ended June 30, 2021

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 4,229,629
Receipts from property taxes	1,404,901
Receipts from interest	5
Other cash receipts	137,384
Payments for salaries, benefits and payroll taxes	(3,918,593)
Payments to vendors	(1,641,927)
Net Cash Used For Operating Activities	<u>211,399</u>
Net Change in Cash and Cash Equivalents	211,399
Cash and Cash Equivalents, Beginning of Year	<u>717,549</u>
Cash and Cash Equivalents, End of Year	<u>\$ 928,948</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 822,126
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	4,113
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(935,006)
Prepaid expenses	87,092
Increase (Decrease) in liabilities	
Accounts payable	20,424
Accrued salaries and related liabilities	16,671
Unearned revenue	195,979
Net Cash Used For Operating Activities	<u>\$ 211,399</u>

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements

Year Ended June 30, 2021

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Charter Schools

Golden Valley Charter School of Sacramento (the Organization) is a non-profit public benefit corporation. The Organization petitioned and was approved through San Juan Unified School District for a charter. The mission of the Organization is that each student becomes a self-directed, life-long learner with the support of a community of peers, teachers, and parents. The Organization envisions that through a whole-child approach to learning, student curiosity, enthusiasm and effort will enable all children to reach the fullest expression of their individual potential.

The Organization operates three charter schools. Golden Valley River [#0946] is a K-8 charter school and was granted a charter number under the sponsorship of the San Juan Unified School District for a charter in July 2007. Golden Valley Orchard [#1728] is a K-8 charter school that was granted its charter by the San Juan Unified School District in May 2015. Golden Valley Tahoe [#1991] is a K-3 charter school that was granted its charter by the Newcastle Elementary School District in September 2018. They were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public schools system. In 2015, Golden Valley Charter School transitioned from a single site to a central office of a charter management organization in order to support operating three schools.

Home Office

The Home Office location is utilized by the back office, CSMC, to handle intercompany transactions for the entity as a whole. It is not a separate entity, the assets and liabilities that it has belong to each school.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivables consist primarily of noninterest-bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Property and Equipment

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2021.

Investments

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred and services are provided. The School records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Advertising

Advertising costs are expensed as incurred and approximated \$21,818 during the year ended June 30, 2021.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional bases in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2021, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2021.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 85.59% of the School's revenue.

The School is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-11 - <i>Earnings Per Share (Topic 260)</i>	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Distinguishing Liabilities from Equity (Topic 480)</i>	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Derivatives and Hedging (Topic 815)</i>	Jan-18
FASB Accounting Standards Update 2019-05 - <i>Financial Instruments, Credit Losses (Topic 326)</i>	May-19
FASB Accounting Standards Update 2019-11 - <i>Codification Improvements to Financial Instruments, Credit Losses (Topic 326)</i>	Nov-19
FASB Accounting Standards Update 2020-03 - <i>Codification Improvements to Financial Instruments</i>	Mar-20
FASB Accounting Standards Update 2020-04 - <i>Reference Rate Reform (Topic 848)</i>	Mar-20
FASB Accounting Standards Update 2021-01 - <i>Reference Rate Reform (Topic 848)</i>	Jan-21
FASB Accounting Standards Update 2021-03 - <i>Intangibles Goodwill and Other (Topic 350)</i>	Mar-21

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the School.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through March 15, 2022, the date the financial statements were available to be issued.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

B. Liquidity and Availability

The School's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash and cash equivalents	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ 928,948
Accounts receivable	599,076	709,848	408,052	-	1,716,976
Prepaid expenses	24,735	23,810	3,641	6,537	48,545
	\$ 889,159	\$ 734,070	\$ 411,693	\$ 669,725	\$ 2,704,647

C. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2021, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash in bank accounts	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ 928,948
Total cash and cash equivalents	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ 928,948

Cash in Bank

The remainder of the School's cash, \$5,358,276, is held in financial institutions which are insured by the Federal Deposit Insurance School (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2021, the School held \$5,134,127 amount in in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

D. Accounts Receivable

As of June 30, 2021, The School's accounts receivable consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Federal Government					
Learning Loss Mitigation	\$ 10,120	\$ 9,200	\$ 1,840	\$ -	\$ 19,320
State Government					
State Aid	297,703	505,419	362,403	-	1,165,525
Lottery Funding	27,192	23,839	6,828	-	57,859
Special Education	35,636	30,356	-	-	65,992
Local Government					
Property tax payments	217,822	141,034	36,981	-	358,856
Other Local Sources					
Other local sources	10,603	-	-	-	10,603
Total Accounts Receivable	<u>\$ 599,076</u>	<u>\$ 709,848</u>	<u>\$ 408,052</u>	<u>\$ -</u>	<u>\$ 1,678,155</u>

E. Prepaid Expenses

As of June 30, 2021, the School's prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Rent	\$ 21,448	\$ 20,780	\$ -	\$ -	21,448
Insurance	3,287	3,030	3,641	6,537	6,928
Total Prepaid Expenses	<u>\$ 24,735</u>	<u>\$ 23,810</u>	<u>\$ 3,641</u>	<u>\$ 6,537</u>	<u>\$ 28,376</u>

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

F. Property and Equipment

Property and equipment for Golden Valley River Charter School consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 14,324	\$ -	\$ -	\$ 14,324
Total Depreciable Capital Assets	14,324	-	-	14,324
Total Capital Assets	14,324	-	-	14,324
Less Accumulated Depreciation	(2,626)	(2,865)	-	(5,491)
Capital Assets, Net	\$ 11,698	\$ (2,865)	\$ -	\$ 8,833

Property and equipment for Golden Valley Orchard Charter School consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 6,239	\$ -	\$ -	\$ 6,239
Total Depreciable Capital Assets	6,239	-	-	6,239
Total Capital Assets	6,239	-	-	6,239
Less Accumulated Depreciation	(1,144)	(1,248)	-	(2,392)
Capital Assets, Net	\$ 5,095	\$ (1,248)	\$ -	\$ 3,847

Consolidated Property and equipment consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 20,563	\$ -	\$ -	20,563
Total Depreciable Capital Assets	20,563	-	-	20,563
Total Capital Assets	20,563	-	-	20,563
Less Accumulated Depreciation	\$ (3,770)	\$ (4,113)	\$ -	(7,883)
Capital Assets, Net	\$ 16,793	\$ (4,113)	\$ -	\$ 12,680

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

G. Accounts Payable

As of June 30, 2021, accounts payable and accrued expenses and other liabilities consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Oversight fees	\$ 5,549	\$ 2,340	\$ 7,713	\$ -	\$ 13,262
Vendors	-	-	-	38,877	38,877
Credit card payable	-	-	-	7,403	7,403
Total Accounts Payable	\$ 5,549	\$ 2,340	\$ 7,713	\$ 46,280	\$ 61,882

H. Accrued Salaries and Related Liabilities

As of June 30, 2021, accrued expenses and related liabilities consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Accrued salaries	\$ 77,502	\$ 55,238	\$ 25,506	\$ 50,808	\$ 153,816
Accrued pension & benefits	-	-	-	17,288	17,288
Compensated absences	49,702	37,118	10,632	13,946	74,280
Total Accrued Salaries and Related Liabilities	\$ 127,204	\$ 92,356	\$ 36,138	\$ 82,042	\$ 337,740

I. Unearned Revenue

As of June 30, 2021, unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office
Unearned Revenue, beginning of period	\$ -	\$ -	\$ -	\$ -
Increases in deferred revenue due to cash received during the period	89,710	78,011	28,258	-
Decreases in deferred revenue due to performance obligations met during the period	-	-	-	-
Unearned Revenue, end of period	\$ 89,710	\$ 78,011	\$ 28,258	\$ -

State Programs:

Expanded Learning Opportunities Grant	\$89,710	\$78,011	\$28,258	\$0
Total	\$89,710	\$78,011	\$28,258	\$0

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

J. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Schools participation in these plans for the fiscal year ended June 30, 2020, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2021, 2020 and 2019 is for the plan's year-end at June 30, 2021, 2020 and 2019, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Golden Valley Charter School for Education Renewal increased in CalSTRS contributions from 2019 to 2020 by 5.1% followed by a decrease in 2021 of 1.34%. Golden Valley Charter School for Education Renewal increased in CalPERS contributions from 2019 to 2020 by 9.62% followed by a decrease in 2021 of 29.28%. The fluctuation was caused by a combination of fluctuating student population and the rising pension costs during the period.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented	
		2021	2020	2019		
CalSTRS	34098	Yellow	Yellow	Yellow	No	
CalPERS	5621014982	Yellow	Yellow	Yellow	No	
		Contributions			Number of Employees	Surcharge Imposed
Pension Fund	2021	2020	2019			
CalSTRS	\$ 292,224	\$ 296,196	\$ 281,822	36	No	
CalPERS	190,488	269,354	245,718	45	No	
Total	\$ 482,712	\$ 565,550	\$ 527,540	81		

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

CalSTRS:

The School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2021, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.15% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2021 the State contributed \$186,879 (10.328% of certificated salaries plus an additional supplemental amount) on behalf of the School.

CalPERS:

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2020-21 was 20.70% of classified salaries. The Organization made contributions as noted above.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

K. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-02 - <i>Leases (Topic 842)</i>	Feb-16	2022-23
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>	Aug-17	2021-22
FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>	Jan-18	2022-23
FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>	Jul-18	2021-22
FASB Accounting Standards Update 2018-11 - <i>Leases Targeted Improvements (Topic 842)</i>	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - <i>Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)</i>	Aug-18	2022-23
FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i>	Aug-18	2021-22
FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>	Oct-18	2021-22
FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>	Oct-18	2021-22
FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>	Nov-18	2021-22
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - <i>Leases (Topic 842)</i>	Dec-18	2022-23
FASB Accounting Standards Update 2019-01 - <i>Leases (Topic 842)</i>	Mar-19	2022-23
FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>	Mar-19	2021-22
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>	Nov-19	2021-22
FASB Accounting Standards Update 2019-12 - <i>Income Taxes (Topic 740)</i>	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - <i>Investments (Topics 321, 323, and 815)</i>	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Revenue from Contracts with Customers (Topic 606)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Leases (Topic 842)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>	Sep-20	2021-22
FASB Accounting Standards Update 2020-08 - <i>Codification Improvements for Receivables (Topic 310-20)</i>	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue (Topic 952-606)</i>	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share (Topic 260)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Debt Modifications and Extinguishments (Topic 470-50)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Stock Compensation (Topic 718)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Derivatives and Hedging (Topic 815-40)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-05 - <i>Leases (Topic 842)</i>	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - <i>Stock Compensation (Topic 718)</i>	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2021-09 - <i>Leases (Topic 842)</i>	Nov-21	2022-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

L. COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting Golden Valley Charter School for Education Renewal from March 16, 2020 and continuing into the Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses were re-opened.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. Golden Valley Charter School for Education Renewal established and followed a re-opening plan that they believe is providing a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Some funding provided as a result of COVID-19 is intended to be spent over multiple years. The School has taken all of the requirements of each funding source into consideration in preparation of budgets for upcoming years.

2022.03.09 Minutes

Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Financial Position

Year Ended June 30, 2021

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Elimination	Total
Assets						
Cash and cash equivalents	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ -	\$ 928,948
Accounts receivable	599,076	709,848	408,052	-	-	1,716,976
Accounts receivable - related entities	791,393	-	-	-	(791,393)	-
Prepaid expenses	24,735	23,810	3,641	6,537	-	58,723
Property and equipment, net	8,833	3,847	-	-	-	12,680
Total Assets	\$ 1,689,385	\$ 737,917	\$ 411,693	\$ 669,725	\$ (791,393)	\$ 2,717,327
Liabilities and Net Assets						
Liabilities						
Accounts payable	\$ 5,549	\$ 2,340	\$ 7,713	\$ 46,280	\$ -	\$ 61,882
Accrued salaries and related liabilities	127,204	92,356	36,138	82,042	-	337,740
Accounts payable related entities	-	8,371	166,615	541,407	(716,393)	-
Unearned revenue	89,710	78,011	28,258	-	-	195,979
Notes payable	-	100,000	25,000	-	(75,000)	50,000
Total Liabilities	222,463	281,078	263,724	669,729	(791,393)	645,601
Net Assets						
Without donor restrictions						
Undesignated	1,458,089	452,992	147,969	(4)	-	2,059,046
Invested in property and equipment, net of related debt	8,833	3,847	-	-	-	12,680
	1,466,922	456,839	147,969	(4)	-	2,071,726
With donor restrictions						
	-	-	-	-	-	-
Total Net Assets	1,466,922	456,839	147,969	(4)	-	2,071,726
Total Liabilities and Net Assets	\$ 1,689,385	\$ 737,917	\$ 411,693	\$ 669,725	\$ (791,393)	\$ 2,717,327

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Activities

Year Ended June 30, 2021

	Golden Valley River		Golden Valley Orchard		Golden Valley Tahoe		Home Office	Elimination	Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	
Revenue, Support, and Gains									
Local Control Funding Formula (LCFF) sources									
State aid	\$ 1,057,885	\$ -	\$ 1,534,223	\$ -	\$ 713,818	\$ -	\$ -	\$ -	\$ 3,305,926
Education protection account state aid	793,386	-	50,748	-	17,760	-	-	-	861,894
Transfers in lieu of property taxes	724,479	-	627,189	-	53,233	-	-	-	1,404,901
Total LCFF sources	<u>2,575,750</u>	<u>-</u>	<u>2,212,160</u>	<u>-</u>	<u>784,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,572,721</u>
Federal contracts and grants	-	130,091	-	113,189	-	18,697	-	-	261,977
State contracts and grants	149,993	122,829	75,732	105,881	61,946	4,937	-	-	521,318
Local contracts and grants	3,333	-	9,332	-	-	-	4,876	-	17,541
Donations	7,055	-	3,415	-	9,050	-	117,864	-	137,384
Admin fees	-	-	-	-	-	-	969,539	(969,539)	-
Interest income	5	-	-	-	-	-	-	-	5
Net assets released from restriction -									
Grant restrictions satisfied	257,316	(257,316)	223,508	(223,508)	23,634	(23,634)	-	-	-
Total revenue, support, and gains	<u>2,993,452</u>	<u>(4,396)</u>	<u>2,524,147</u>	<u>(4,438)</u>	<u>879,441</u>	<u>-</u>	<u>1,092,279</u>	<u>(969,539)</u>	<u>6,510,946</u>
Expenses and Losses									
Program services expense	1,904,658	-	1,685,814	-	561,628	-	35,763	-	4,187,863
Supporting services expense	624,094	-	591,818	-	199,200	-	1,055,384	(969,539)	1,500,957
Total expenses and losses	<u>2,528,752</u>	<u>-</u>	<u>2,277,632</u>	<u>-</u>	<u>760,828</u>	<u>-</u>	<u>1,091,147</u>	<u>(969,539)</u>	<u>5,688,820</u>
Change in Net Assets	464,700	(4,396)	246,515	(4,438)	118,613	-	1,132	-	822,126
Net Assets, Beginning of Year	1,002,222	4,396	210,324	4,438	29,356	-	(1,136)	-	1,249,600
Net Assets, End of Year	<u>\$ 1,466,922</u>	<u>\$ -</u>	<u>\$ 456,839</u>	<u>\$ -</u>	<u>\$ 147,969</u>	<u>\$ -</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 2,071,726</u>

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Functional Expenses
Year Ended June 30, 2021

	Golden Valley River			Golden Valley Orchard		
	Program Services	Supporting Services	Total	Program Services	Supporting Services	Total
	Educational Programs	Management and General		Educational Programs	Management and General	
Salaries and wages	\$ 991,483	\$ 108,845	\$ 1,100,328	\$ 810,192	\$ 130,513	\$ 940,705
Pension expense	162,455	17,834	180,289	139,806	22,521	162,327
Other employee benefits	137,649	15,111	152,760	152,054	24,494	176,548
Payroll taxes	29,213	3,207	32,420	28,991	4,670	33,661
Fees for services:						
Management	-	-	-	-	-	-
Legal	-	1,774	1,774	-	1,560	1,560
Professional consulting	130,405	1,970	132,375	126,817	-	126,817
District oversight	-	5,549	5,549	-	2,340	2,340
Banking and service charges	-	117	117	-	80	80
Advertising and promotion	633	-	633	613	-	613
Information technology	4,836	-	4,836	4,539	-	4,539
Occupancy	44,237	-	44,237	32,435	-	32,435
Travel	3,499	-	3,499	4,926	-	4,926
Conferences, conventions, and meetings	7,687	-	7,687	5,032	-	5,032
Depreciation	2,865	-	2,865	1,248	-	1,248
Other expenses:						
Books and supplies	123,890	-	123,890	118,922	-	118,922
Equipment rental and repair	3,475	-	3,475	2,258	-	2,258
Student events	262,331	-	262,331	257,981	-	257,981
Dues and memberships	-	7,808	7,808	-	6,272	6,272
Total expenses by function	<u>\$ 1,904,658</u>	<u>\$ 162,215</u>	<u>\$ 2,066,873</u>	<u>\$ 1,685,814</u>	<u>\$ 192,450</u>	<u>\$ 1,878,264</u>

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Functional Expenses (Continued)

Year Ended June 30, 2021

	Golden Valley Tahoe			Home Office			Combined Total
	Program Services	Supporting Services	Total	Program Services	Supporting Services	Total	
	Educational Programs	Management and General		Educational Programs	Management and General		
Salaries and wages	\$ 271,557	\$ 60,033	\$ 331,590	\$ -	\$ 482,416	\$ 482,416	\$ 2,855,039
Pension expense	38,900	8,600	47,500	-	92,595	92,595	482,711
Other employee benefits	49,274	10,893	60,167	-	96,024	96,024	485,499
Payroll taxes	5,949	1,315	7,264	-	38,670	38,670	112,015
Fees for services:							
Management	-	-	-	-	28,878	28,878	28,878
Legal	-	628	628	-	5,213	5,213	9,175
Professional consulting	10,705	-	10,705	-	8,864	8,864	278,761
District oversight	-	7,714	7,714	-	-	-	15,603
Banking and service charges	-	343	343	-	1,570	1,570	2,110
Advertising and promotion	1,357	-	1,357	-	19,215	19,215	21,818
Information technology	2,829	-	2,829	-	8,520	8,520	20,724
Occupancy	45,321	-	45,321	-	578	578	122,571
Travel	8,570	-	8,570	-	1,201	1,201	18,196
Conferences, conventions, and meetings	632	-	632	-	89,028	89,028	102,379
Depreciation	-	-	-	-	-	-	4,113
Insurance	-	-	-	-	85,252	85,252	85,252
Other expenses:							
Books and supplies	30,675	-	30,675	-	74,130	74,130	347,617
Equipment rental and repair	1,192	-	1,192	-	3,579	3,579	10,504
Student events	94,667	-	94,667	35,763	-	35,763	650,742
Dues and memberships	-	1,382	1,382	-	-	-	15,462
Miscellaneous	-	-	-	-	19,651	19,651	19,651
Total expenses by function	\$ 561,628	\$ 90,908	\$ 652,536	\$ 35,763	\$ 1,055,384	\$ 1,091,147	\$ 5,688,820

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

LEA Organization Structure

Year Ended June 30, 2021

Golden Valley River [#0946] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District for a five-year period expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Orchard [#1728] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District on July 1, 2017, expiring on June 30, 2022, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Tahoe [#1991] is a K-3 Charter School and was granted its original charter by the Newcastle Elementary School District on September 4, 2018, expiring on June 30, 2023 pursuant to the terms of the Charter School Act of 1992, as amended.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Heather Fraser Hurtt	Chair	Two Year Term Ending June 2022
Jennifer Huetter	Vice Chair	Two Year Term Ending June 2022
Brittany Kilby	Secretary	Two Year Term Ending August 2022
G'anna Burke	Member	Two Year Term Ending June 2022
Stephanie Parmely	Member	Two Year Term Ending June 2022
Stephen Quadro	Member	Two Year Term Ending June 2021
Suzanne Dick	Member	Two Year Term Ending November 2022
Adrianna Wray	Member	Two Year Term Ending June 2021

ADMINISTRATION

Caleb Buckley
Executive Director

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Instructional Time

Year Ended June 30, 2021

Golden Valley River Charter School

<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Instructional Time (Continued)

Year Ended June 30, 2021

Golden Valley Orchard Charter School

<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

Golden Valley Tahoe Charter School

<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis

Year Ended June 30, 2021

Golden Valley River Charter School

	Budget 2022	2021	2020	2019
Revenues	\$ 3,136,618	\$ 2,989,056	\$ 2,781,958	\$ 2,856,786
Expenses	2,970,857	2,528,752	2,821,028	2,959,817
Change in Net Assets	165,761	460,304	(39,070)	(103,031)
Ending Net Assets	<u>\$ 1,632,683</u>	<u>\$ 1,466,922</u>	<u>\$ 1,006,618</u>	<u>\$ 1,045,688</u>
Unrestricted Net Assets	<u>\$ 1,632,683</u>	<u>\$ 1,466,922</u>	<u>\$ 1,002,222</u>	<u>\$ 847,992</u>
Unrestricted net assets as a percentage of total expenses	<u>54.96%</u>	<u>58.01%</u>	<u>35.53%</u>	<u>28.65%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>311</u>	N/A	<u>293</u>	<u>253</u>

Golden Valley River Charter School's ending net assets has increased by \$421,234 (40.28%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$165,761 and ADA is projected to be 311 for the 2021-22 fiscal year.

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis (CContinued)

Year Ended June 30, 2021

Golden Valley Orchard Charter School

	Budget 2022	2021	2020	2019
Revenues	\$ 2,858,726	\$ 2,519,709	\$ 2,411,245	\$ 2,344,267
Expenses	2,563,582	2,277,632	2,404,114	2,448,308
Change in Net Assets	295,144	242,077	7,131	(104,041)
Ending Net Assets	\$ 751,983	\$ 456,839	\$ 214,762	\$ 207,631
Unrestricted Net Assets	\$ 751,983	\$ 456,839	\$ 210,324	\$ 159,679
Unrestricted net assets as a percentage of total expenses	29.33%	20.06%	8.75%	6.52%
Total Long Term Debt	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
ADA at P2	280	N/A	254	244

Golden Valley Orchard Charter School's ending net assets has increased by \$249,208 (120.02%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$295,144 and ADA is projected to be 280 for the 2021-22 fiscal year.

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis (Continued)

Year Ended June 30, 2021

Golden Valley Tahoe Charter School

	Budget 2022	2021	2020	2019
Revenues	\$ 1,230,112	\$ 879,441	\$ 518,019	\$ 390,560
Expenses	1,174,716	760,828	502,188	373,744
Change in Net Assets	55,396	118,613	15,831	16,816
Ending Net Assets	\$ 203,365	\$ 147,969	\$ 29,356	\$ 13,525
Unrestricted Net Assets	\$ 203,365	\$ 147,969	\$ 29,356	\$ 13,525
Unrestricted net assets as a percentage of total expenses	17.31%	19.45%	5.85%	3.62%
Total Long Term Debt	\$ -	\$ -	\$ -	\$ -
ADA at P2	132	N/A	49	34

Golden Valley Orchard Charter School's ending net assets has increased by \$134,444 (994.04%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$55,396 and ADA is projected to be 132 for the 2021-22 fiscal year.

Golden Valley Charter School for Education Renewal

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2021

Golden Valley River Charter School

June 30, 2021 annual financial alternative form net assets:	\$ 1,412,447
Adjustments and reclassifications:	
Overstatement of cash	(365,937)
Understatement of accounts receivables	907,472
Understatement of other assets	(301,637)
Understatement of fixed assets	(2,865)
Understatement of accounts payable	(141,909)
Understatement of unearned revenue	(40,648)
Rounding	(1)
Total adjustments and reclassifications	<u>54,475</u>
June 30, 2021 audited financial statements net assets:	<u>\$ 1,466,922</u>

Golden Valley Orchard Charter School

June 30, 2021 annual financial alternative form net assets:	\$ 500,821
Adjustments and reclassifications:	
Understatement of cash	399,177
Understatement of accounts receivables	6,684
Understatement of other assets	(249,379)
Understatement of fixed assets	(1,248)
Understatement of accounts payable	(89,067)
Understatement of loans	(50,000)
Understatement of unearned revenue	(60,149)
Total adjustments and reclassifications	<u>(43,982)</u>
June 30, 2021 audited financial statements net assets:	<u>\$ 456,839</u>

Golden Valley Charter School for Education Renewal
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements (Continued)
Year Ended June 30, 2021

Golden Valley Tahoe Charter School

June 30, 2021 annual financial alternative form net assets:	\$ 144,955
Adjustments and reclassifications:	
Understatement of cash	245,122
Understatement of accounts receivables	35,211
Overstatement of fixed assets	(81,752)
Understatement of accounts payable	(190,239)
Overstatement of loans	22,930
Understatement of unearned revenue	(28,258)
Total adjustments and reclassifications	<u>3,014</u>
June 30, 2021 audited financial statements net assets:	<u>\$ 147,969</u>

Golden Valley Charter School for Education Renewal

Notes to Supplementary Information

Year Ended June 30, 2021

A. Purpose of Schedules

LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Instructional Time

In addition, this schedule provides the information necessary to determine if the Charter Schools have complied with Education Code §47612 & §47612.5 which require the following:

- 1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.
- 2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:
 - To pupils in Kindergarten 36,000 minutes
 - To pupils in grades 1 to 3 50,400 minutes
 - To pupils in grades 4 to 8 54,000 minutes
 - To pupils in grades 9 to 12 64,800 minutes

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District and Charter Schools operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.

Instructional time for distance learning is calculated based on the time value of synchronous and/or asynchronous instruction and assignments made by and certified by a certificated employee of the LEA. Instructional time for in-person instruction is calculated based on time scheduled under the immediate physical supervision and control of a certificated employee of the LEA.

Golden Valley Charter School for Education Renewal

Notes to Supplementary Information (Continued)

Year Ended June 30, 2021

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2021-22 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

2022.03.09 Minutes

2022.03.09 Minutes

Other Independent Auditor's Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees
Golden Valley Charter School for Education Renewal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Golden Valley Charter School for Education Renewal (the School), as of and for the year ended June 30, 2021, and the related Notes to the Financial Statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated March 15, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

El Cajon, California
March 15, 2022

2022.03.09 Minutes

Independent Auditor's Report on State Compliance

To the Board of Trustees
Golden Valley Charter School for Education Renewal

Report on State Compliance

We have audited Golden Valley Charter School for Education Renewal' (the School) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

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

Description	Procedures Performed		
	Golden Valley River	Golden Valley Orchard	Golen Valley Tahoe
Local Education Agencies Other Than Charter Schools			
A. Attendance and Distance Learning.....	Yes	Yes	Yes
B. Teacher Certification and Misassignments.....	N/A	N/A	N/A
C. Kindergarten Continuance.....	N/A	N/A	N/A
F. Instructional Time.....	N/A	N/A	N/A
G. Instructional Materials.....	N/A	N/A	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A	N/A	N/A
I. Classroom Teacher Salaries.....	N/A	N/A	N/A
J. Early Retirement Incentive.....	N/A	N/A	N/A
K. Gann Limit Calculation.....	N/A	N/A	N/A
L. School Accountability Report Card.....	N/A	N/A	N/A
O. K-3 Grade Span Adjustment.....	N/A	N/A	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A	N/A	N/A
R. Comprehensive School Safety Plan.....	N/A	N/A	N/A
S. District of Choice.....	N/A	N/A	N/A
School Districts, County Offices of Education, and Charter Schools			
T. California Clean Energy Jobs Act.....	Yes	Yes	Yes
V. Proper Expenditure of Education Protection Account Funds.....	Yes	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes	Yes
Y. Independent Study - Course Based.....	N/A	N/A	N/A
Charter Schools			
AA. Attendance.....	Yes	Yes	Yes
BB. Mode of Instruction.....	Yes	N/A	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	Yes	N/A	N/A
DD. Determination of Funding for Nonclassroom Based Instruction.....	N/A	N/A	N/A
FF. Charter School Facility Grant Program.....	Yes	Yes	Yes

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
March 15, 2022

2022.03.09 Minutes

2022.03.09 Minutes

Auditor's Results, Findings & Recommendations

Golden Valley Charter School for Education Renewal

Schedule of Auditor's Results

Year Ended June 30, 2021

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

 Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)?

 Yes X No

Noncompliance material to financial statements noted?

 Yes X No

STATE AWARDS

Any audit findings disclosed that are required to be reported in accordance with *2020-21 Guide for Annual Audits of California K-12 Local Education Agencies*?

 Yes X No

Type of auditor's report issued on compliance for state programs:

Unmodified

Golden Valley Charter School for Education Renewal

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2020-21 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

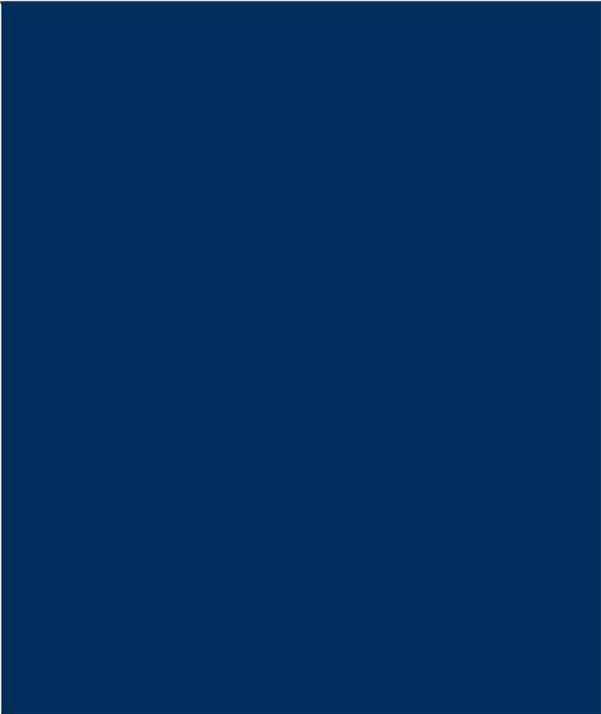
GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Schedule of Prior Year Audit Findings

Year Ended June 30, 2021

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

2022.03.09 Minutes



Golden Valley
Charter School for
Education Renewal

Audit Report

June 30, 2021



WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS



Golden Valley Charter School for Education Renewal

Financial Statements and Supplemental Information

Year Ended June 30, 2021

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT **2**

FINANCIAL STATEMENTS **4**

Statement of Financial Position	4
Statement of Activities.....	5
Consolidated Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements.....	8

SUPPLEMENTARY INFORMATION **22**

Combining Statement of Financial Position	22
Combining Statement of Activities.....	23
Combining Statement of Functional Expenses	24
LEA Organization Structure	26
Schedule of Instructional Time.....	27
Schedule of Financial Trends & Analysis.....	29
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements.....	32
Notes to Supplementary Information.....	34

OTHER INDEPENDENT AUDITOR’S REPORTS **36**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial statements Performed in Accordance with <i>Government Auditing Standards</i>	36
Independent Auditor’s Report on State Compliance	38

AUDITOR’S RESULTS, FINDINGS & RECOMMENDATIONS **41**

Schedule of Auditor’s Results	41
Schedule of Findings and Questioned Costs.....	42
Schedule of Prior Year Audit Findings.....	43

Independent Auditor's Report

To the Board of Trustees of
Golden Valley Charter School for Education Renewal

Report on the Financial Statements

We have audited the accompanying financial statements of Golden Valley Charter School for Education Renewal (the School), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School as of June 30, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information, as required by the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Wilkinson Hadley King + LLP

El Cajon, California

March 15, 2022

Financial Statements

Golden Valley Charter School for Education Renewal

Statement of Financial Position

June 30, 2021

Assets

Cash and cash equivalents	\$ 928,948
Accounts receivable	1,716,976
Prepaid expenses	58,723
Property and equipment, net	12,680
Total Assets	<u>\$ 2,717,327</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 61,882
Accrued salaries and related liabilities	337,740
Unearned revenue	195,979
Notes payable	50,000
Total Liabilities	<u>645,601</u>

Net Assets

Without donor restrictions	
Undesignated	2,059,046
Invested in property and equipment, net of related debt	12,680
	<u>2,071,726</u>

With donor restrictions

-

Total Net Assets	<u>2,071,726</u>
Total Liabilities and Net Assets	<u>\$ 2,717,327</u>

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 3,305,926	\$ -	\$ 3,305,926
Education protection account state aid	861,894	-	861,894
Transfers in lieu of property taxes	1,404,901	-	1,404,901
Total LCFF sources	5,572,721	-	5,572,721
Federal contracts and grants	-	261,977	261,977
State contracts and grants	287,671	233,647	521,318
Local contracts and grants	17,541	-	17,541
Donations	137,384	-	137,384
Rental income - Hope Vision Center	-	-	-
Interest income	5	-	5
Net assets released from restriction -	-	-	-
Grant restrictions satisfied	504,458	(504,458)	-
Total revenue, support, and gains	6,519,780	(8,834)	6,510,946
Expenses and Losses			
Program services expense	4,187,863	-	4,187,863
Supporting services expense	1,500,957	-	1,500,957
Total expenses and losses	5,688,820	-	5,688,820
Change in Net Assets	830,960	(8,834)	822,126
Net Assets, Beginning of Year	1,240,766	8,834	1,249,600
Net Assets, End of Year	\$ 2,071,726	\$ -	\$ 2,071,726

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Consolidated Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries and wages	\$ 2,073,232	\$ 781,807	\$ 2,855,039
Pension expense	341,161	141,550	482,711
Other employee benefits	338,977	146,522	485,499
Payroll taxes	64,153	47,862	112,015
Fees for services:			
Management	-	28,878	28,878
Legal	-	9,175	9,175
Professional consulting	267,927	10,834	278,761
District oversight	-	15,603	15,603
Banking and service charges	-	2,110	2,110
Advertising and promotion	2,603	19,215	21,818
Information technology	12,204	8,520	20,724
Occupancy	121,993	578	122,571
Travel	16,995	1,201	18,196
Conferences, conventions, and meetings	13,351	89,028	102,379
Depreciation	4,113	-	4,113
Insurance	-	85,252	85,252
Other expenses:			
Books and supplies	273,487	74,130	347,617
Equipment rental and repair	6,925	3,579	10,504
Student events	650,742	-	650,742
Special education encroachment	-	15,462	15,462
Miscellaneous	-	19,651	19,651
Total expenses by function	\$ 4,187,863	\$ 1,500,957	\$ 5,688,820

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Statement of Cash Flows

Year Ended June 30, 2021

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 4,229,629
Receipts from property taxes	1,404,901
Receipts from interest	5
Other cash receipts	137,384
Payments for salaries, benefits and payroll taxes	(3,918,593)
Payments to vendors	(1,641,927)
Net Cash Used For Operating Activities	<u>211,399</u>
Net Change in Cash and Cash Equivalents	211,399
Cash and Cash Equivalents, Beginning of Year	<u>717,549</u>
Cash and Cash Equivalents, End of Year	<u>\$ 928,948</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 822,126
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	4,113
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(935,006)
Prepaid expenses	87,092
Increase (Decrease) in liabilities	
Accounts payable	20,424
Accrued salaries and related liabilities	16,671
Unearned revenue	195,979
Net Cash Used For Operating Activities	<u>\$ 211,399</u>

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements

Year Ended June 30, 2021

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Charter Schools

Golden Valley Charter School of Sacramento (the Organization) is a non-profit public benefit corporation. The Organization petitioned and was approved through San Juan Unified School District for a charter. The mission of the Organization is that each student becomes a self-directed, life-long learner with the support of a community of peers, teachers, and parents. The Organization envisions that through a whole-child approach to learning, student curiosity, enthusiasm and effort will enable all children to reach the fullest expression of their individual potential.

The Organization operates three charter schools. Golden Valley River [#0946] is a K-8 charter school and was granted a charter number under the sponsorship of the San Juan Unified School District for a charter in July 2007. Golden Valley Orchard [#1728] is a K-8 charter school that was granted its charter by the San Juan Unified School District in May 2015. Golden Valley Tahoe [#1991] is a K-3 charter school that was granted its charter by the Newcastle Elementary School District in September 2018. They were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public schools system. In 2015, Golden Valley Charter School transitioned from a single site to a central office of a charter management organization in order to support operating three schools.

Home Office

The Home Office location is utilized by the back office, CSMC, to handle intercompany transactions for the entity as a whole. It is not a separate entity, the assets and liabilities that it has belong to each school.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivables consist primarily of noninterest-bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Property and Equipment

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2021.

Investments

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred and services are provided. The School records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Advertising

Advertising costs are expensed as incurred and approximated \$21,818 during the year ended June 30, 2021.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional bases in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2021, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2021.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 85.59% of the School's revenue.

The School is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-11 - <i>Earnings Per Share (Topic 260)</i>	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Distinguishing Liabilities from Equity (Topic 480)</i>	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Derivatives and Hedging (Topic 815)</i>	Jan-18
FASB Accounting Standards Update 2019-05 - <i>Financial Instruments, Credit Losses (Topic 326)</i>	May-19
FASB Accounting Standards Update 2019-11 - <i>Codification Improvements to Financial Instruments, Credit Losses (Topic 326)</i>	Nov-19
FASB Accounting Standards Update 2020-03 - <i>Codification Improvements to Financial Instruments</i>	Mar-20
FASB Accounting Standards Update 2020-04 - <i>Reference Rate Reform (Topic 848)</i>	Mar-20
FASB Accounting Standards Update 2021-01 - <i>Reference Rate Reform (Topic 848)</i>	Jan-21
FASB Accounting Standards Update 2021-03 - <i>Intangibles Goodwill and Other (Topic 350)</i>	Mar-21

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the School.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through March 15, 2022, the date the financial statements were available to be issued.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

B. Liquidity and Availability

The School's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash and cash equivalents	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ 928,948
Accounts receivable	599,076	709,848	408,052	-	1,716,976
Prepaid expenses	24,735	23,810	3,641	6,537	48,545
	<u>\$ 889,159</u>	<u>\$ 734,070</u>	<u>\$ 411,693</u>	<u>\$ 669,725</u>	<u>\$ 2,704,647</u>

C. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2021, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash in bank accounts	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ 928,948
Total cash and cash equivalents	<u>\$ 265,348</u>	<u>\$ 412</u>	<u>\$ -</u>	<u>\$ 663,188</u>	<u>\$ 928,948</u>

Cash in Bank

The remainder of the School's cash, \$928,948, is held in financial institutions which are insured by the Federal Deposit Insurance School (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2021, the School held \$590,304 amount in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

D. Accounts Receivable

As of June 30, 2021, The School's accounts receivable consisted of the following:

	<u>Golden Valley River</u>	<u>Golden Valley Orchard</u>	<u>Golden Valley Tahoe</u>	<u>Home Office</u>	<u>Total</u>
Federal Government					
Learning Loss Mitigation	\$ 10,120	\$ 9,200	\$ 1,840	\$ -	\$ 19,320
State Government					
State Aid	297,703	505,419	362,403	-	1,165,525
Lottery Funding	27,192	23,839	6,828	-	57,859
Special Education	35,636	30,356	-	-	65,992
Local Government					
Property tax payments	217,822	141,034	36,981	-	358,856
Other Local Sources					
Other local sources	10,603	-	-	-	10,603
Total Accounts Receivable	<u>\$ 599,076</u>	<u>\$ 709,848</u>	<u>\$ 408,052</u>	<u>\$ -</u>	<u>\$ 1,678,155</u>

E. Prepaid Expenses

As of June 30, 2021, the School's prepaid expenses consisted of the following:

	<u>Golden Valley River</u>	<u>Golden Valley Orchard</u>	<u>Golden Valley Tahoe</u>	<u>Home Office</u>	<u>Total</u>
Rent	\$ 21,448	\$ 20,780	\$ -	\$ -	21,448
Insurance	3,287	3,030	3,641	6,537	6,928
Total Prepaid Expenses	<u>\$ 24,735</u>	<u>\$ 23,810</u>	<u>\$ 3,641</u>	<u>\$ 6,537</u>	<u>\$ 28,376</u>

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

F. Property and Equipment

Property and equipment for Golden Valley River Charter School consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 14,324	\$ -	\$ -	\$ 14,324
Total Depreciable Capital Assets	14,324	-	-	14,324
Total Capital Assets	14,324	-	-	14,324
Less Accumulated Depreciation	(2,626)	(2,865)	-	(5,491)
Capital Assets, Net	\$ 11,698	\$ (2,865)	\$ -	\$ 8,833

Property and equipment for Golden Valley Orchard Charter School consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 6,239	\$ -	\$ -	\$ 6,239
Total Depreciable Capital Assets	6,239	-	-	6,239
Total Capital Assets	6,239	-	-	6,239
Less Accumulated Depreciation	(1,144)	(1,248)	-	(2,392)
Capital Assets, Net	\$ 5,095	\$ (1,248)	\$ -	\$ 3,847

Consolidated Property and equipment consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 20,563	\$ -	\$ -	20,563
Total Depreciable Capital Assets	20,563	-	-	20,563
Total Capital Assets	20,563	-	-	20,563
Less Accumulated Depreciation	\$ (3,770)	\$ (4,113)	\$ -	(7,883)
Capital Assets, Net	\$ 16,793	\$ (4,113)	\$ -	\$ 12,680

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

G. Accounts Payable

As of June 30, 2021, accounts payable and accrued expenses and other liabilities consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Oversight fees	\$ 5,549	\$ 2,340	\$ 7,713	\$ -	\$ 13,262
Vendors	-	-	-	38,877	38,877
Credit card payable	-	-	-	7,403	7,403
Total Accounts Payable	\$ 5,549	\$ 2,340	\$ 7,713	\$ 46,280	\$ 61,882

H. Accrued Salaries and Related Liabilities

As of June 30, 2021, accrued expenses and related liabilities consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Accrued salaries	\$ 77,502	\$ 55,238	\$ 25,506	\$ 50,808	\$ 153,816
Accrued pension & benefits	-	-	-	17,288	17,288
Compensated absences	49,702	37,118	10,632	13,946	74,280
Total Accrued Salaries and Related Liabilities	\$ 127,204	\$ 92,356	\$ 36,138	\$ 82,042	\$ 337,740

I. Unearned Revenue

As of June 30, 2021, unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office
Unearned Revenue, beginning of period	\$ -	\$ -	\$ -	\$ -
Increases in deferred revenue due to cash received during the period	89,710	78,011	28,258	-
Decreases in deferred revenue due to performance obligations met during the period	-	-	-	-
Unearned Revenue, end of period	\$ 89,710	\$ 78,011	\$ 28,258	\$ -
State Programs:				
Expanded Learning Opportunities Grant	\$89,710	\$78,011	\$28,258	\$0
Total	\$89,710	\$78,011	\$28,258	\$0

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

J. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Schools participation in these plans for the fiscal year ended June 30, 2020, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2021, 2020 and 2019 is for the plan's year-end at June 30, 2021, 2020 and 2019, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Golden Valley Charter School for Education Renewal increased in CalSTRS contributions from 2019 to 2020 by 5.1% followed by a decrease in 2021 of 1.34%. Golden Valley Charter School for Education Renewal increased in CalPERS contributions from 2019 to 2020 by 9.62% followed by a decrease in 2021 of 29.28%. The fluctuation was caused by a combination of fluctuating student population and the rising pension costs during the period.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2021	2020	2019	
CalSTRS	34098	Yellow	Yellow	Yellow	No
CalPERS	5621014982	Yellow	Yellow	Yellow	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2021	2020	2019		
CalSTRS	\$ 292,224	\$ 296,196	\$ 281,822	36	No
CalPERS	190,488	269,354	245,718	45	No
Total	\$ 482,712	\$ 565,550	\$ 527,540	81	

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

CalSTRS:

The School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2021, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.15% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2021 the State contributed \$186,879 (10.328% of certificated salaries plus an additional supplemental amount) on behalf of the School.

CalPERS:

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2020-21 was 20.70% of classified salaries. The Organization made contributions as noted above.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

K. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-02 - <i>Leases (Topic 842)</i>	Feb-16	2022-23
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>	Aug-17	2021-22
FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>	Jan-18	2022-23
FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>	Jul-18	2021-22
FASB Accounting Standards Update 2018-11 - <i>Leases Targeted Improvements (Topic 842)</i>	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - <i>Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)</i>	Aug-18	2022-23
FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i>	Aug-18	2021-22
FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>	Oct-18	2021-22
FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>	Oct-18	2021-22
FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>	Nov-18	2021-22
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - <i>Leases (Topic 842)</i>	Dec-18	2022-23
FASB Accounting Standards Update 2019-01 - <i>Leases (Topic 842)</i>	Mar-19	2022-23
FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>	Mar-19	2021-22
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>	Nov-19	2021-22
FASB Accounting Standards Update 2019-12 - <i>Income Taxes (Topic 740)</i>	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - <i>Investments (Topics 321, 323, and 815)</i>	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Revenue from Contracts with Customers (Topic 606)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Leases (Topic 842)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>	Sep-20	2021-22
FASB Accounting Standards Update 2020-08 - <i>Codification Improvements for Receivables (Topic 310-20)</i>	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue (Topic 952-606)</i>	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share (Topic 260)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Debt Modifications and Extinguishments (Topic 470-50)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Stock Compensation (Topic 718)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Derivatives and Hedging (Topic 815-40)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-05 - <i>Leases (Topic 842)</i>	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - <i>Stock Compensation (Topic 718)</i>	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2021-09 - <i>Leases (Topic 842)</i>	Nov-21	2022-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Golden Valley Charter School for Education Renewal

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

L. COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting Golden Valley Charter School for Education Renewal from March 16, 2020 and continuing into the Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses were re-opened.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. Golden Valley Charter School for Education Renewal established and followed a re-opening plan that they believe is providing a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Some funding provided as a result of COVID-19 is intended to be spent over multiple years. The School has taken all of the requirements of each funding source into consideration in preparation of budgets for upcoming years.

M. Subsequent Events

On March 10, 2022 the governing board for Golden Valley Schools voted to close Golden Valley Charter School Tahoe effective March 11, 2022. The admin team will work on the closure plan for the schools assets and liabilities and work to have a closing audit for the school prepared by September 11, 2022.

Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Financial Position

Year Ended June 30, 2021

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Elimination	Total
Assets						
Cash and cash equivalents	\$ 265,348	\$ 412	\$ -	\$ 663,188	\$ -	\$ 928,948
Accounts receivable	599,076	709,848	408,052	-	-	1,716,976
Accounts receivable - related entities	791,393	-	-	-	(791,393)	-
Prepaid expenses	24,735	23,810	3,641	6,537	-	58,723
Property and equipment, net	8,833	3,847	-	-	-	12,680
Total Assets	\$ 1,689,385	\$ 737,917	\$ 411,693	\$ 669,725	\$ (791,393)	\$ 2,717,327
Liabilities and Net Assets						
Liabilities						
Accounts payable	\$ 5,549	\$ 2,340	\$ 7,713	\$ 46,280	\$ -	\$ 61,882
Accrued salaries and related liabilities	127,204	92,356	36,138	82,042	-	337,740
Accounts payable related entities	-	8,371	166,615	541,407	(716,393)	-
Unearned revenue	89,710	78,011	28,258	-	-	195,979
Notes payable	-	100,000	25,000	-	(75,000)	50,000
Total Liabilities	222,463	281,078	263,724	669,729	(791,393)	645,601
Net Assets						
Without donor restrictions						
Undesignated	1,458,089	452,992	147,969	(4)	-	2,059,046
Invested in property and equipment, net of related debt	8,833	3,847	-	-	-	12,680
	1,466,922	456,839	147,969	(4)	-	2,071,726
With donor restrictions						
	-	-	-	-	-	-
Total Net Assets	1,466,922	456,839	147,969	(4)	-	2,071,726
Total Liabilities and Net Assets	\$ 1,689,385	\$ 737,917	\$ 411,693	\$ 669,725	\$ (791,393)	\$ 2,717,327

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Activities

Year Ended June 30, 2021

	Golden Valley River		Golden Valley Orchard		Golden Valley Tahoe		Home Office	Elimination	Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	
Revenue, Support, and Gains									
Local Control Funding Formula (LCFF) sources									
State aid	\$ 1,057,885	\$ -	\$ 1,534,223	\$ -	\$ 713,818	\$ -	\$ -	\$ -	\$ 3,305,926
Education protection account state aid	793,386	-	50,748	-	17,760	-	-	-	861,894
Transfers in lieu of property taxes	724,479	-	627,189	-	53,233	-	-	-	1,404,901
Total LCFF sources	<u>2,575,750</u>	<u>-</u>	<u>2,212,160</u>	<u>-</u>	<u>784,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,572,721</u>
Federal contracts and grants	-	130,091	-	113,189	-	18,697	-	-	261,977
State contracts and grants	149,993	122,829	75,732	105,881	61,946	4,937	-	-	521,318
Local contracts and grants	3,333	-	9,332	-	-	-	4,876	-	17,541
Donations	7,055	-	3,415	-	9,050	-	117,864	-	137,384
Admin fees	-	-	-	-	-	-	969,539	(969,539)	-
Interest income	5	-	-	-	-	-	-	-	5
Net assets released from restriction -									
Grant restrictions satisfied	257,316	(257,316)	223,508	(223,508)	23,634	(23,634)	-	-	-
Total revenue, support, and gains	<u>2,993,452</u>	<u>(4,396)</u>	<u>2,524,147</u>	<u>(4,438)</u>	<u>879,441</u>	<u>-</u>	<u>1,092,279</u>	<u>(969,539)</u>	<u>6,510,946</u>
Expenses and Losses									
Program services expense	1,904,658	-	1,685,814	-	561,628	-	35,763	-	4,187,863
Supporting services expense	624,094	-	591,818	-	199,200	-	1,055,384	(969,539)	1,500,957
Total expenses and losses	<u>2,528,752</u>	<u>-</u>	<u>2,277,632</u>	<u>-</u>	<u>760,828</u>	<u>-</u>	<u>1,091,147</u>	<u>(969,539)</u>	<u>5,688,820</u>
Change in Net Assets	464,700	(4,396)	246,515	(4,438)	118,613	-	1,132	-	822,126
Net Assets, Beginning of Year	1,002,222	4,396	210,324	4,438	29,356	-	(1,136)	-	1,249,600
Net Assets, End of Year	<u>\$ 1,466,922</u>	<u>\$ -</u>	<u>\$ 456,839</u>	<u>\$ -</u>	<u>\$ 147,969</u>	<u>\$ -</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 2,071,726</u>

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Functional Expenses
Year Ended June 30, 2021

	Golden Valley River			Golden Valley Orchard		
	Program Services	Supporting Services		Program Services	Supporting Services	
	Educational Programs	Management and General		Educational Programs	Management and General	
	Total		Total		Total	
Salaries and wages	\$ 991,483	\$ 108,845	\$ 1,100,328	\$ 810,192	\$ 130,513	\$ 940,705
Pension expense	162,455	17,834	180,289	139,806	22,521	162,327
Other employee benefits	137,649	15,111	152,760	152,054	24,494	176,548
Payroll taxes	29,213	3,207	32,420	28,991	4,670	33,661
Fees for services:						
Management	-	-	-	-	-	-
Legal	-	1,774	1,774	-	1,560	1,560
Professional consulting	130,405	1,970	132,375	126,817	-	126,817
District oversight	-	5,549	5,549	-	2,340	2,340
Banking and service charges	-	117	117	-	80	80
Advertising and promotion	633	-	633	613	-	613
Information technology	4,836	-	4,836	4,539	-	4,539
Occupancy	44,237	-	44,237	32,435	-	32,435
Travel	3,499	-	3,499	4,926	-	4,926
Conferences, conventions, and meetings	7,687	-	7,687	5,032	-	5,032
Depreciation	2,865	-	2,865	1,248	-	1,248
Other expenses:						
Books and supplies	123,890	-	123,890	118,922	-	118,922
Equipment rental and repair	3,475	-	3,475	2,258	-	2,258
Student events	262,331	-	262,331	257,981	-	257,981
Dues and memberships	-	7,808	7,808	-	6,272	6,272
Total expenses by function	\$ 1,904,658	\$ 162,215	\$ 2,066,873	\$ 1,685,814	\$ 192,450	\$ 1,878,264

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Functional Expenses (Continued)

Year Ended June 30, 2021

	Golden Valley Tahoe			Home Office			Combined Total
	Program Services	Supporting Services	Total	Program Services	Supporting Services	Total	
	Educational Programs	Management and General		Educational Programs	Management and General		
Salaries and wages	\$ 271,557	\$ 60,033	\$ 331,590	\$ -	\$ 482,416	\$ 482,416	\$ 2,855,039
Pension expense	38,900	8,600	47,500	-	92,595	92,595	482,711
Other employee benefits	49,274	10,893	60,167	-	96,024	96,024	485,499
Payroll taxes	5,949	1,315	7,264	-	38,670	38,670	112,015
Fees for services:							
Management	-	-	-	-	28,878	28,878	28,878
Legal	-	628	628	-	5,213	5,213	9,175
Professional consulting	10,705	-	10,705	-	8,864	8,864	278,761
District oversight	-	7,714	7,714	-	-	-	15,603
Banking and service charges	-	343	343	-	1,570	1,570	2,110
Advertising and promotion	1,357	-	1,357	-	19,215	19,215	21,818
Information technology	2,829	-	2,829	-	8,520	8,520	20,724
Occupancy	45,321	-	45,321	-	578	578	122,571
Travel	8,570	-	8,570	-	1,201	1,201	18,196
Conferences, conventions, and meetings	632	-	632	-	89,028	89,028	102,379
Depreciation	-	-	-	-	-	-	4,113
Insurance	-	-	-	-	85,252	85,252	85,252
Other expenses:							
Books and supplies	30,675	-	30,675	-	74,130	74,130	347,617
Equipment rental and repair	1,192	-	1,192	-	3,579	3,579	10,504
Student events	94,667	-	94,667	35,763	-	35,763	650,742
Dues and memberships	-	1,382	1,382	-	-	-	15,462
Miscellaneous	-	-	-	-	19,651	19,651	19,651
Total expenses by function	\$ 561,628	\$ 90,908	\$ 652,536	\$ 35,763	\$ 1,055,384	\$ 1,091,147	\$ 5,688,820

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

LEA Organization Structure

Year Ended June 30, 2021

Golden Valley River [#0946] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District for a five-year period expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Orchard [#1728] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District on July 1, 2017, expiring on June 30, 2022, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Tahoe [#1991] is a K-3 Charter School and was granted its original charter by the Newcastle Elementary School District on September 4, 2018, expiring on June 30, 2023 pursuant to the terms of the Charter School Act of 1992, as amended.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Heather Fraser Hurtt	Chair	Two Year Term Ending June 2022
Jennifer Huetter	Vice Chair	Two Year Term Ending June 2022
Brittany Kilby	Secretary	Two Year Term Ending August 2022
G'anna Burke	Member	Two Year Term Ending June 2022
Stephanie Parmely	Member	Two Year Term Ending June 2022
Stephen Quadro	Member	Two Year Term Ending June 2021
Suzanne Dick	Member	Two Year Term Ending November 2022
Adrianna Wray	Member	Two Year Term Ending June 2021

ADMINISTRATION

Caleb Buckley
Executive Director

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Instructional Time

Year Ended June 30, 2021

Golden Valley River Charter School

<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Instructional Time (Continued)

Year Ended June 30, 2021

Golden Valley Orchard Charter School

<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

Golden Valley Tahoe Charter School

<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis

Year Ended June 30, 2021

Golden Valley River Charter School

	Budget 2022	2021	2020	2019
Revenues	\$ 3,136,618	\$ 2,989,056	\$ 2,781,958	\$ 2,856,786
Expenses	2,970,857	2,528,752	2,821,028	2,959,817
Change in Net Assets	165,761	460,304	(39,070)	(103,031)
Ending Net Assets	\$ 1,632,683	\$ 1,466,922	\$ 1,006,618	\$ 1,045,688
Unrestricted Net Assets	\$ 1,632,683	\$ 1,466,922	\$ 1,002,222	\$ 847,992
Unrestricted net assets as a percentage of total expenses	54.96%	58.01%	35.53%	28.65%
Total Long Term Debt	\$ -	\$ -	\$ -	\$ -
ADA at P2	311	N/A	293	253

Golden Valley River Charter School's ending net assets has increased by \$421,234 (40.28%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$165,761 and ADA is projected to be 311 for the 2021-22 fiscal year.

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis (CContinued)

Year Ended June 30, 2021

Golden Valley Orchard Charter School

	Budget 2022	2021	2020	2019
Revenues	\$ 2,858,726	\$ 2,519,709	\$ 2,411,245	\$ 2,344,267
Expenses	2,563,582	2,277,632	2,404,114	2,448,308
Change in Net Assets	295,144	242,077	7,131	(104,041)
Ending Net Assets	\$ 751,983	\$ 456,839	\$ 214,762	\$ 207,631
Unrestricted Net Assets	\$ 751,983	\$ 456,839	\$ 210,324	\$ 159,679
Unrestricted net assets as a percentage of total expenses	29.33%	20.06%	8.75%	6.52%
Total Long Term Debt	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
ADA at P2	280	N/A	254	244

Golden Valley Orchard Charter School's ending net assets has increased by \$249,208 (120.02%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$295,144 and ADA is projected to be 280 for the 2021-22 fiscal year.

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis (Continued)

Year Ended June 30, 2021

Golden Valley Tahoe Charter School

	Budget 2022	2021	2020	2019
Revenues	N/A	\$ 879,441	\$ 518,019	\$ 390,560
Expenses	N/A	760,828	502,188	373,744
Change in Net Assets	N/A	118,613	15,831	16,816
Ending Net Assets	N/A	\$ 147,969	\$ 29,356	\$ 13,525
Unrestricted Net Assets	N/A	\$ 147,969	\$ 29,356	\$ 13,525
Unrestricted net assets as a percentage of total expenses	N/A	19.45%	5.85%	3.62%
Total Long Term Debt	N/A	\$ -	\$ -	\$ -
ADA at P2	N/A	N/A	49	34

Golden Valley Orchard Charter School's ending net assets has increased by \$134,444 (994.04%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

On March 10, 2022 the governing board voted to close the school effective March 11. There will be no budget presented for 2021-22 year as the school will not be operating and will have a closeout audit performed.

Golden Valley Charter School for Education Renewal

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2021

Golden Valley River Charter School

June 30, 2021 annual financial alternative form net assets:	\$ 1,412,447
Adjustments and reclassifications:	
Overstatement of cash	(365,937)
Understatement of accounts receivables	907,472
Understatement of other assets	(301,637)
Understatement of fixed assets	(2,865)
Understatement of accounts payable	(141,909)
Understatement of unearned revenue	(40,648)
Rounding	(1)
Total adjustments and reclassifications	<u>54,475</u>
June 30, 2021 audited financial statements net assets:	<u>\$ 1,466,922</u>

Golden Valley Orchard Charter School

June 30, 2021 annual financial alternative form net assets:	\$ 500,821
Adjustments and reclassifications:	
Understatement of cash	399,177
Understatement of accounts receivables	6,684
Understatement of other assets	(249,379)
Understatement of fixed assets	(1,248)
Understatement of accounts payable	(89,067)
Understatement of loans	(50,000)
Understatement of unearned revenue	(60,149)
Total adjustments and reclassifications	<u>(43,982)</u>
June 30, 2021 audited financial statements net assets:	<u>\$ 456,839</u>

Golden Valley Charter School for Education Renewal
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements (Continued)
Year Ended June 30, 2021

Golden Valley Tahoe Charter School

June 30, 2021 annual financial alternative form net assets:	\$ 144,955
Adjustments and reclassifications:	
Understatement of cash	245,122
Understatement of accounts receivables	35,211
Overstatement of fixed assets	(81,752)
Understatement of accounts payable	(190,239)
Overstatement of loans	22,930
Understatement of unearned revenue	(28,258)
Total adjustments and reclassifications	<u>3,014</u>
June 30, 2021 audited financial statements net assets:	<u>\$ 147,969</u>

Golden Valley Charter School for Education Renewal

Notes to Supplementary Information

Year Ended June 30, 2021

A. Purpose of Schedules

LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Instructional Time

In addition, this schedule provides the information necessary to determine if the Charter Schools have complied with Education Code §47612 & §47612.5 which require the following:

- 1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.
- 2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:
 - To pupils in Kindergarten 36,000 minutes
 - To pupils in grades 1 to 3 50,400 minutes
 - To pupils in grades 4 to 8 54,000 minutes
 - To pupils in grades 9 to 12 64,800 minutes

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District and Charter Schools operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.

Instructional time for distance learning is calculated based on the time value of synchronous and/or asynchronous instruction and assignments made by and certified by a certificated employee of the LEA. Instructional time for in-person instruction is calculated based on time scheduled under the immediate physical supervision and control of a certificated employee of the LEA.

Golden Valley Charter School for Education Renewal

Notes to Supplementary Information (Continued)

Year Ended June 30, 2021

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2021-22 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Other Independent Auditor's Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees
Golden Valley Charter School for Education Renewal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Golden Valley Charter School for Education Renewal (the School), as of and for the year ended June 30, 2021, and the related Notes to the Financial Statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated March 15, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Wilkinson Hadley King + Collier

El Cajon, California
March 15, 2022

Independent Auditor's Report on State Compliance

To the Board of Trustees
Golden Valley Charter School for Education Renewal

Report on State Compliance

We have audited Golden Valley Charter School for Education Renewal' (the School) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

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

Description	Procedures Performed		
	Golden Valley River	Golden Valley Orchard	Golen Valley Tahoe
Local Education Agencies Other Than Charter Schools			
A. Attendance and Distance Learning.....	Yes	Yes	Yes
B. Teacher Certification and Misassignments.....	N/A	N/A	N/A
C. Kindergarten Continuance.....	N/A	N/A	N/A
F. Instructional Time.....	N/A	N/A	N/A
G. Instructional Materials.....	N/A	N/A	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A	N/A	N/A
I. Classroom Teacher Salaries.....	N/A	N/A	N/A
J. Early Retirement Incentive.....	N/A	N/A	N/A
K. Gann Limit Calculation.....	N/A	N/A	N/A
L. School Accountability Report Card.....	N/A	N/A	N/A
O. K-3 Grade Span Adjustment.....	N/A	N/A	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A	N/A	N/A
R. Comprehensive School Safety Plan.....	N/A	N/A	N/A
S. District of Choice.....	N/A	N/A	N/A
School Districts, County Offices of Education, and Charter Schools			
T. California Clean Energy Jobs Act.....	Yes	Yes	Yes
V. Proper Expenditure of Education Protection Account Funds.....	Yes	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes	Yes
Y. Independent Study - Course Based.....	N/A	N/A	N/A
Charter Schools			
AA. Attendance.....	Yes	Yes	Yes
BB. Mode of Instruction.....	Yes	N/A	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	Yes	N/A	N/A
DD. Determination of Funding for Nonclassroom Based Instruction.....	N/A	N/A	N/A
FF. Charter School Facility Grant Program.....	Yes	Yes	Yes

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + Co LLP

El Cajon, California

March 15, 2022

Auditor's Results, Findings & Recommendations

Golden Valley Charter School for Education Renewal

Schedule of Auditor's Results

Year Ended June 30, 2021

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

 Yes X No

One or more significant deficiencies identified that are
not considered material weakness(es)?

 Yes X No

Noncompliance material to financial statements noted?

 Yes X No

STATE AWARDS

Any audit findings disclosed that are required to be reported
in accordance with *2020-21 Guide for Annual Audits
of California K-12 Local Education Agencies?*

 Yes X No

Type of auditor's report issued on compliance for state programs:

Unmodified

Golden Valley Charter School for Education Renewal

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2020-21 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Schedule of Prior Year Audit Findings

Year Ended June 30, 2021

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Golden Valley Orchard	Caleb Buckley, Executive Director	cbuckley@goldenvalleycharter.org (916)597-1478

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The GVOS Board of Trustees met regularly throughout the school year. The Executive Director, school principal, and parent/family members attended these meetings. The purpose of the Board of Trustees is to engage parents in the LCAP review and planning process, to elicit their input into the district's programs and services for students, and to provide them with the opportunity to voice priorities for their students. The Board of Trustees made the following recommendations:

- Prioritize Waldorf-trained teachers
- Increase staff retention
- Behavior interventions
- Academic Interventions
- Provide teachers with professional development opportunities on Math and SEL differentiation

-Prioritize Social-Emotional interventions

TEACHERS AND SCHOOL STAFF

The faculty and staff have provided input into the district's services and programs and on how to prioritize these programs and services. They recommended that the school expand or maintain the programs and services for students, especially students who are low-income, English learner, or students receiving Special Education services with an emphasis on increasing services for accelerating learning progress to close learning gaps and student physical and social/emotional wellbeing as funding permits.

A description of how students will be identified and the needs of students will be assessed.

Students in need of academic, social-emotional, and other integrated student supports will be identified using a variety of tools. For academic support results from formative and summative assessments in ELA and math, students' instructional reading levels, along with teacher and school site principal input will be used to identify students in need of additional services. For students needing additional social/emotional support, school attendance and discipline data along with input from teachers, principals, school counselors, and student specialists will be used to identify students. The use of these assessment tools will be ongoing. New students may be added to the groups of identified students throughout the year. Students making significant progress may be exited. Students will be assessed with district and school site formative assessments regularly to monitor their progress. Additionally, students who are low-income, English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities will be given priority for receiving these services.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

For academic and social/emotional support, families of students identified as requiring additional services (using the methodology described above) will be contacted by the school via written communication, phone, electronic communication (e.g. Parent Square) or in-person in their primary language.

A description of the LEA's plan to provide supplemental instruction and support.

The school will provide supplemental instruction and support to students by:

EXTENDING INSTRUCTIONAL LEARNING TIME:

The school will provide before and/or after-school program during the grant period. Staff will provide academic, enrichment, and recreation opportunities for students. This program will provide English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities additional services. Academic, recreational, and enrichment activities will be provided by Golden Valley staff and/or from community-based organizations.

ACCELERATING PROGRESS TO CLOSE LEARNING GAPS THROUGH THE IMPLEMENTATION, EXPANSION, OR ENHANCEMENT OF LEARNING SUPPORTS:

During and/or after-school tutoring/intervention will be provided to identified students during the regular school year throughout the grant period. Tutoring will be provided to small groups of students (1-8) and will focus on ELA and math. Services will be provided by both Golden Valley staff and community-based organizations.

The school will purchase programs that are used to accelerate learning progress to use at school in addition to the current curriculum being used. These programs will focus on ELA and math.

INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING:

The school will provide integrated supports to students in grades 2-8 with educational support providers. Educational tutors will be providing supports for students including, but not limited to, small group instruction and one-on-one student support in ELA, math and additional content areas.

SEL services will be provided either during the school day or after school to help address some of the social-emotional challenges in classes as identified by class teachers. Staff will provide lessons and interventions for students in whole class, small groups, and/or one-on-one settings.

Services will be provided by community-based organizations and Golden Valley staff.

ADDITIONAL ACADEMIC SERVICES FOR STUDENTS

Additional Educational Support Services (ESS) staff/contractors and/or additional ESS staff work hours may be provided to help provide additional student intervention services or supports within the classroom or in small group environments., both for academic and SEL services.

TRAINING FOR SCHOOL STAFF ON STRATEGIES TO ENGAGE STUDENTS AND FAMILIES IN ADDRESSING STUDENTS' SOCIALEMOTIONAL HEALTH AND ACACEMIC NEEDS:

The LEA will expand its robust training and support programs and will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional needs. The agency providing SEL services may provide training/information meetings to staff on the types of interventions provided to students.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$ 70,707.00	[Actual expenditures will be provided when available]
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$ 26,550.00	[Actual expenditures will be provided when available]
Integrated student supports to address other barriers to learning	\$ 34,000.00	[Actual expenditures will be provided when available]
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$ 0.00	\$0.00
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$ 0.00	\$0.00
Additional academic services for students	\$ 24,700.00	[Actual expenditures will be provided when available]
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$ 200.00	[Actual expenditures will be provided when available]
Total Funds to implement the Strategies	\$ 156,157.00	[Actual expenditures will be provided when available]

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The district will coordinate ELO funds with other funding sources to maximize and optimize the programs and services that students receive. The district will coordinate ELO funds with other funding sources to maximize and optimize the programs and services that students receive. Where practicable, employees that provide direct services to students who are newly hired with ELO funds, will be funded with alternate funding sources after the ELO expires at the end of 2021-2022. This coordination will maintain the increased levels of direct services to students beyond the term of the ELO grant period. The robust after-hours tutoring, and sessions funded with

the ELO and alternate funding sources will support students to mitigate learning loss that has occurred as a result of the COVID related school closures. This coordination will maintain the increased levels of services to students beyond the term of the ELO grant period.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov.

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.

- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Golden Valley River	Caleb Buckley, Executive Director	cbuckley@goldenvalleycharter.org (916)597-1478

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The GVRS Board of Trustees met regularly throughout the school year. The Executive Director, school principal, and parent/family members attended these meetings. The purpose of the Board of Trustees is to engage parents in the LCAP review and planning process, to elicit their input into the district's programs and services for students, and to provide them with the opportunity to voice priorities for their students. The Board of Trustees made the following recommendations:

- Prioritize Waldorf-trained teachers
- Increase staff retention
- Behavior interventions
- Academic Interventions
- Provide teachers with professional development opportunities on Math and SEL differentiation

-Prioritize Social-Emotional interventions

TEACHERS AND SCHOOL STAFF

The faculty and staff have provided input into the district's services and programs and on how to prioritize these programs and services. They recommended that the school expand or maintain the programs and services for students, especially students who are low-income, English learner, or students receiving Special Education services with an emphasis on increasing services for accelerating learning progress to close learning gaps and student physical and social/emotional wellbeing as funding permits.

A description of how students will be identified and the needs of students will be assessed.

Students in need of academic, social-emotional, and other integrated student supports will be identified using a variety of tools. For academic support results from formative and summative assessments in ELA and math, students' instructional reading levels, along with teacher and school site principal input will be used to identify students in need of additional services. For students needing additional social/emotional support, school attendance and discipline data along with input from teachers, principals, school counselors, and student specialists will be used to identify students. The use of these assessment tools will be ongoing. New students may be added to the groups of identified students throughout the year. Students making significant progress may be exited. Students will be assessed with district and school site formative assessments regularly to monitor their progress. Additionally, students who are low-income, English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities will be given priority for receiving these services.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

For academic and social/emotional support, families of students identified as requiring additional services (using the methodology described above) will be contacted by the school via written communication, phone, electronic communication (e.g. Parent Square) or in-person in their primary language.

A description of the LEA's plan to provide supplemental instruction and support.

The school will provide supplemental instruction and support to students by:

EXTENDING INSTRUCTIONAL LEARNING TIME:

The school will provide before and/or after-school program during the grant period. Staff will provide academic, enrichment, and recreation opportunities for students. This program will provide English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities additional services. Academic, recreational, and enrichment activities will be provided by Golden Valley staff and/or from community-based organizations.

ACCELERATING PROGRESS TO CLOSE LEARNING GAPS THROUGH THE IMPLEMENTATION, EXPANSION, OR ENHANCEMENT OF LEARNING SUPPORTS:

During and/or after-school tutoring/intervention will be provided to identified students during the regular school year throughout the grant period. Tutoring will be provided to small groups of students (1-8) and will focus on ELA and math. Services will be provided by both Golden Valley staff and community-based organizations.

The school will purchase programs that are used to accelerate learning progress to use at school in addition to the current curriculum being used. These programs will focus on ELA and math.

INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING:

The school will provide integrated supports to students in grades 2-8 with educational support providers. Educational tutors will be providing supports for students including, but not limited to, small group instruction and one-on-one student support in ELA, math and additional content areas.

SEL services will be provided either during the school day or after school to help address some of the social-emotional challenges in classes as identified by class teachers. Staff will provide lessons and interventions for students in whole class, small groups, and/or one-on-one settings.

Services will be provided by community-based organizations and Golden Valley staff.

ADDITIONAL ACADEMIC SERVICES FOR STUDENTS

Additional Educational Support Services (ESS) staff/contractors and/or additional ESS staff work hours may be provided to help provide additional student intervention services or supports within the classroom or in small group environments., both for academic and SEL services.

TRAINING FOR SCHOOL STAFF ON STRATEGIES TO ENGAGE STUDENTS AND FAMILIES IN ADDRESSING STUDENTS' SOCIALEMOTIONAL HEALTH AND ACACEMIC NEEDS:

The LEA will expand its robust training and support programs and will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional needs. The agency providing SEL services may provide training/information meetings to staff on the types of interventions provided to students.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$ 133,510.00	[Actual expenditures will be provided when available]
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$25,200.00	[Actual expenditures will be provided when available]
Integrated student supports to address other barriers to learning	\$ 14,660.00	[Actual expenditures will be provided when available]
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$ 0.00	\$0.00
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$ 0.00	\$0.00
Additional academic services for students	\$ 6,100.00	[Actual expenditures will be provided when available]
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$200.00	[Actual expenditures will be provided when available]
Total Funds to implement the Strategies	\$ 179,670.00	[Actual expenditures will be provided when available]

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The district will coordinate ELO funds with other funding sources to maximize and optimize the programs and services that students receive. The district will coordinate ELO funds with other funding sources to maximize and optimize the programs and services that students receive. Where practicable, employees that provide direct services to students who are newly hired with ELO funds, will be funded with alternate funding sources after the ELO expires at the end of 2021-2022. This coordination will maintain the increased levels of direct services to students beyond the term of the ELO grant period. The robust after-hours tutoring, and sessions funded with

the ELO and alternate funding sources will support students to mitigate learning loss that has occurred as a result of the COVID related school closures. This coordination will maintain the increased levels of services to students beyond the term of the ELO grant period.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov.

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.

- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Golden Valley Tahoe	Caleb Buckley, Executive Director	cbuckley@goldenvalleycharter.org (916)597-1478

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

PARENTS The district maintains a Parent Advisory Committee that provides input into the districts' programs and services for students. The GVTS Site Council met regularly throughout the school year. The Executive Director, school principal, and parent/family members attended these meetings. The purpose of the Site Council is to engage parents in the LCAP review and planning process, to elicit their input into the district's programs and services for students, and to provide them with the opportunity to voice priorities for their students.

The Site Council made the following recommendations:

- Prioritize Waldorf-trained teachers
- Increase staff retention
- Grow and improve the specialty class program
- Hire class assistants

- Have more transparency and discussion of standards and assessment results
- Provide teachers with professional development opportunities on differentiation
- Increase Parent Enrichment opportunities
- Transition back to full-time instruction
- Establish a Tahoe Parent Circle
- Social-Emotional screening and lessons
- Behavior Interventions
- Academic Interventions

TEACHERS AND SCHOOL STAFF

The faculty and staff have provided input into the district's services and programs and on how to prioritize these programs and services. They recommended that the school expand or maintain the programs and services for students, especially students who are low-income, English learner, or students receiving Special Education services with an emphasis on increasing services for accelerating learning progress to close learning gaps and student physical and social/emotional wellbeing as funding permits.

A description of how students will be identified and the needs of students will be assessed.

Students in need of academic, social-emotional, and other integrated student supports will be identified using a variety of tools. For academic support results from formative and summative assessments in ELA and math, students' instructional reading levels, along with teacher and school site principal input will be used to identify students in need of additional services. For students needing additional social/emotional support, school attendance and discipline data along with input from teachers, principals, school counselors, and student specialists will be used to identify students. The use of these assessment tools will be ongoing. New students may be added to the groups of identified students throughout the year. Students making significant progress may be exited. Students will be assessed with district and school site formative assessments regularly to monitor their progress. Additionally, students who are low-income, English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities will be given priority for receiving these services.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

For academic and social/emotional support, families of students identified as requiring additional services (using the methodology described above) will be contacted by the school via written communication, phone, electronic communication (e.g. Parent Square) or in-person in their primary language.

A description of the LEA’s plan to provide supplemental instruction and support.

The school will provide supplemental instruction and support to students by:

INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING:

The school will provide integrated support to students in grades 2-8 with educational support providers. Educational intervention and supports for students will include small group instruction and one-on-one student support in ELA, math and additional content areas. Instructional materials and trainings related to the student interventions and supports may also be purchased.

ADDITIONAL ACADEMIC SERVICES FOR STUDENTS

Instructional assistants and/or additional staff work hours may be provided to help provide additional student supports and services., both for academic and SEL services.

TRAINING FOR SCHOOL STAFF ON STRATEGIES TO ENGAGE STUDENTS AND FAMILIES IN ADDRESSING STUDENTS' SOCIALEMOTIONAL HEALTH AND ACACEMIC NEEDS:

The LEA will expand its training and support programs and will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional needs. The agency providing SEL services may provide training/information meetings to staff on the types of interventions provided to students.

Expenditure Plan

The following table provides the LEA’s expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$ 0.00	\$0.00
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$ 0.00	\$0.00
Integrated student supports to address other barriers to learning	\$37,933.00	\$38,913.00

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$ 0.00	\$0.00
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$ 0.00	\$0.00
Additional academic services for students	18,045.00	18,045.00
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$610.00	\$610.00
Total Funds to implement the Strategies	\$56,558.00	\$57,568.00

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The district will coordinate ELO funds with other funding sources to maximize and optimize the programs and services that students receive. The district will coordinate ELO funds with other funding sources to maximize and optimize the programs and services that students receive. Where practicable, employees that provide direct services to students who are newly hired with ELO funds, will be funded with alternate funding sources after the ELO expires at the end of 2021-2022. This coordination will maintain the increased levels of direct services to students beyond the term of the ELO grant period. The robust student services and supports funded with the ELO and alternate funding sources will support students to mitigate learning loss that has occurred as a result of the COVID related school closures. This coordination will maintain the increased levels of services to students beyond the term of the ELO grant period.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov.

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.

- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students’ college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students’ social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SAN JUAN UNIFIED SCHOOL DISTRICT
AND
GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL
(ORCHARD SCHOOL)**

This Memorandum of Understanding (MOU) is executed by and between the Board of Education of the San Juan Unified School District (District) and Golden Valley Charter School for Educational Renewal (Golden Valley Charter School) operated as a California non-profit public benefit corporation, on behalf of Golden Valley Orchard School ("Orchard School"). Orchard School has been granted charter school number 1728 by the California State Board of Education. Collectively, Golden Valley Charter School, Orchard School, and the District, shall be referred to the "Parties."

RECITALS:

- A. The District is a school district existing under the laws of the State of California.
- B. The Golden Valley Charter School submitted a petition to establish a charter school to District, which District conditionally approved on December 9, 2014. The Golden Valley Charter School II was renamed Golden Valley Orchard School in 2015, and was reauthorized for a term of five (5) years beginning July 1, 2017, through June 30, 2022.
- C. This MOU is intended to outline the Parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationship and other matters of mutual interest.
- D. If any provision of this MOU is inconsistent with the charter, the terms of the charter shall prevail.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the Parties do hereby agree as follows:

AGREEMENTS:

I. TERMS AND RENEWAL

- A. The term of this MOU is for three (3) years, from July 1, 2022, through June 30, 2025.
- B. This MOU is subject to termination during the term or any renewal as specified by law or as otherwise set forth in this MOU.
- C. The Parties agree that the recitals set forth above are true and are incorporated as essential terms of this MOU.
- D. Any modification of this MOU must be in writing and executed by the duly authorized representatives of both Parties specifically indicating the intent of the Parties to modify this MOU.

1. The duly authorized representatives of Orchard School are the Executive Director and Chairman of the Board of Trustees or the Board of Trustees as a whole.
 2. The duly authorized representatives of the District are the District Board of Education (Board) and the superintendent or designee. For purposes of amendment of the Charter, the Board of Education is required to take action.
 3. The District reserves the right of approving amendments and/or revoking the Orchard School Charter as specified in Education Code section 47607.
- E. Orchard School shall ensure that its name Golden Valley Orchard School is correctly spelled in all notifications to the State and in its corporate documents.
- F. The charter for Orchard School is for a K-8 school population only.

II. ADMINISTRATIVE SERVICES

- A. In accordance with Education Code section 47613, the District may charge for the actual costs of supervisory oversight not to exceed one (1) percent of the revenue of Orchard School. Revenue is defined as (subject to changes in the State Funding model): Orchard School ADA multiplied by the Local Control Funding Formula (LCFF) to include base, supplemental, and, if eligible, concentration grants. This payment will be made in one annual payment after receipt of funding based on P2 reports to the State of California.
- B. Orchard School and the District agree that "supervisory oversight," as used in Education Code sections 47613 and 47604.32, shall include the following:
1. All activities related to Charter revocation, renewal, and processes as described in Education Code section 47607.
 2. Activities relating to monitoring the performance and compliance of Orchard School with respect to the terms of its Charter, related agreements, and all applicable laws.
 3. Participating in the dispute resolution process described in Charter.
 4. Review and timely response to Orchard School's Annual Independent Fiscal and Performance Audit.
 5. Identification of at least one District staff member as a contact person for Orchard School.
 6. Visitation to Orchard School at least annually.
 7. Ensuring that Orchard School complies with all reports required of charter schools by law.
 8. Monitoring the fiscal condition of Orchard School.

9. Providing timely notification to the California Department of Education if any of the following circumstances occur:
 - Renewal of Orchard School is granted or denied.
 - The Orchard School charter is revoked.
 - Orchard School ceases operation for any reason.

- C. In addition to supervisory oversight responsibilities and the oversight fee described above, the District shall also provide Orchard School with the following services and Golden Valley Charter School shall compensate District as follows:
 1. Facilities: Should Orchard School choose to use any District facilities the terms and conditions of such use shall be in accordance with a separate facility use agreement for that purpose.
 2. Meal Services: Orchard School assumes responsibility for ensuring that Orchard School's meal program complies with all federal requirements and state/local health regulations. The District's Child Nutrition Department agrees to make available nutritionally adequate breakfast and lunch meals to Orchard School upon negotiation of a separate Memorandum of Understanding.
 3. If the District is utilized for the State Teachers Retirement System (STRS) reporting, Orchard School shall reimburse District for the actual costs of administration of STRS records and submission of required reports.

- D. Golden Valley Charter School shall retain the authority to contract with third parties for any services required to operate Orchard School in accordance with the law, this MOU, and the approved Charter.
 1. Golden Valley Charter School has contracted with Charter School Management Corporation ("CSMC") for services which may include, but not be limited to the following services: accounting software hosting and support; consulting services; monthly payroll; issuance of w2s; tax deposits; maintenance of the General Ledger; deposit and enter cash receipts; assist in purchasing and AP processing; print and mail all AP checks; process and submit SACS reports as required during the year; assist in development and revision of the budget; complete monthly cash flow reports; generate revenue and expense reports; and facilitate auditor's requests. A copy of the fully executed Golden Valley Charter School's business service agreement and/or Memorandum of Understanding with CSMC, detailing the services to be provided and costs therefore, will be provided to the District upon renewal for reference purposes.
 2. Prior to contracting with any other entity as primary provider of business and/or administrative services, Golden Valley Charter School and Orchard School shall provide timely notice to the District's Board of Education or designee with 30 days' written notice.

3. Orchard School and District have agreed to the terms for special education funding entitlements and service requirements, pursuant to Education Code sections 47612 and 51745(c), as identified in the "Special Education Memorandum of Understanding," attached hereto as Exhibit "A" and fully incorporated herein.
- E. Additional services may be contracted by Orchard School from District, if available, pursuant to a separate written agreement between the Parties.

III. PROGRAMMATIC AUDIT

After receipt of standardized testing scores and API statewide or similar school ranks, Orchard School's Executive Director or designee will compile and provide to the District an annual performance audit documenting whether or not students are achieving the measurable outcomes defined in the Orchard School and such other information requested by the District relating to Orchard School's performance. This section does not limit the District's statutory authority to make reasonable requests for information at any time during the year.

IV. FUNDING

- A. To the extent that Orchard School is required to submit records or information to the District or the Sacramento County Office of Education in order to confirm funding, those records shall be prepared by Orchard School in a format acceptable to the recipient.
- B. As established by Education Code section 47630 *et. seq.*, Orchard School shall receive funding under the charter school funding model as follows:
 1. "General-purpose entitlement" means an amount computed by the Local Control Funding Formula (LCFF) pursuant to Education Code section 42238.02 as implemented by Education Code section 42238.03. In-lieu property taxes and state aid are also included pursuant to Education Code section 47632.
 2. Should Orchard School be entitled to lottery funds, such funding is as identified in and pursuant to Education Code section 47638.
 3. A variety of state and federal application based programs, as well as various grant opportunities exist. Except as otherwise noted in this MOU, it shall be the responsibility of Orchard School to apply for any and all funding that is beyond the basic statutory entitlement.
 4. Any additional funds negotiated by Orchard School in accordance with Education Code section 47636 (see section XV below).
- C. Orchard School has elected to receive funding from the State directly, pursuant to Education Code section 47651.
- D. The District shall provide funding in lieu of property taxes to Orchard School as required by law. Monies will either be electronically transferred to Orchard School's bank account or a check will be mailed to Orchard School by the fifteenth (15th) day of each month as required by law. The District shall have the

right to withhold any amounts owed by Orchard School to District which have not been paid to the District more than sixty (60) days after requesting payment in writing by the District.

- E. The parties recognize the authority of Orchard School to pursue additional sources of funding.
 - 1. The District has no obligation to apply for additional sources of funding for Orchard School.
 - 2. Orchard School shall cooperate fully with District in any funding applications made by the District on behalf of the students of Orchard School.
 - 3. The District shall cooperate fully with Orchard School in any funding applications made by Orchard School on its funding applications.
 - 4. Orchard School agrees to comply with all regulations related to expenditures and receipt of such funds.
- F. Orchard School agrees that all revenue obtained from the District shall only be used as set forth in the approved Charter and any authorized amendments, or as otherwise permissible by law.

V. LEGAL RELATIONSHIP

- A. Orchard School is operating as a non-profit, public benefit corporation. Members of the Golden Valley Charter Corporate Board and all officials of Orchard School shall file with the District and all other required entities, copies of all Fair Political Practice Commission conflict of interest forms, or forms that may otherwise be required by law, i.e., a Statement of Economic Interests which is required under the Political Reform Act by the Fair Political Practices Commission which are required of public school district board members and officials, and shall abide by an adopted conflicts code.
- B. The Parties agree and understand that all employees of Orchard School shall be employees of Golden Valley Charter School and not the District, and that it shall be the exclusive public school employer for the purposes of collective bargaining as provided in Government Code section 3540 *et seq.*
- C. Orchard School agrees to pay any and all attorney's fees and costs incurred by the District, the District's insurer, or its Joint Powers Authority (JPA), that provide liability or property coverage to the District, that are incurred in any successful effort by the District, District's insurer, and/or JPA to invoke or enforce the indemnification and insurance provisions of this MOU. Any successful effort includes, but is not limited to: 1) the District prevailing in any litigation against Orchard School, or its insurance providers, seeking to invoke or enforce the indemnification and insurance provisions of this MOU, and 2) voluntary acceptance of the indemnification and insurance provisions of this MOU by Orchard School or its insurance providers. All fees and costs incurred by the District, the insurer, and/or JPA, after the District, the District's insurer, and/or JPA has requested in writing that Orchard School or its insurance provider

comply with the indemnification and insurance provisions of this MOU, shall be paid to the District, District's insurer, and/or JPA whichever has paid the fees and costs. The District agrees that this written notice shall provide Orchard School a minimum of thirty (30) days notice to allow Orchard School adequate time to respond to such notice.

- D. The Parties recognize that Orchard School is a separate legal entity. Orchard School shall be operated as a non-profit public benefit corporation under Education Code section 47604. As such, in accordance with Education Code section 47604(c), if the District complies with all oversight responsibilities required by law, the District shall not be liable for any and all debts or obligations of Golden Valley Charter, Orchard School, and/or its employees or for any and all claims arising from the performance of acts, errors, or omissions by Orchard School and/or its employees.
- E. Any complaints/concerns received by the District about any aspect of the operation of the Orchard School or about Orchard School shall be forwarded by the District to Orchard School in a timely manner. To the extent that such concerns/complaints may involve issues related to possible revocation or non-renewal of the Charter, the District may request that Orchard School inform the District of how such concerns/complaints were addressed. Orchard School agrees to provide such information.

VI. FISCAL RELATIONSHIPS

- A. To the extent that the District is required to submit financial forms on behalf of Orchard School, Orchard School is responsible for providing the necessary information to the District in a timely manner and in a format acceptable to District. Orchard School agrees to follow processing schedules and District business office procedures.
- B. **AVERAGE DAILY ATTENDANCE:** Orchard School will be responsible for its daily and monthly attendance accounting. Orchard School will submit the attendance reports in accordance with the District format and State law and regulations to the District's attendance officer. These reports will be submitted to District at least one (1) week prior to the county submission due dates for Orchard School's P1, P2, and annual attendance periods. These dates will be part of Orchard School's annual calendar development. Such attendance information will be included in the annual independent audit of Orchard School.

Orchard School will report to the District the names of the students who have newly enrolled in Orchard School, including their name, address, grade level, and the student's prior district and school. In the case of Kindergarten students, Orchard School will report the school they would have attended if they are determined to be residents of the District. This will occur on the CBEDS reporting date and by February 15, of each year of this MOU, and during the annual report (without student names), or as otherwise required by law. Orchard School will report the names of students who have dis-enrolled from Orchard School along with the reason for disenrollment (i.e., by way of example, returning to district of residence, drop out, or expulsion) and where the student intends to attend school upon Orchard School's action of dropping the student. Orchard

School will report by letter all students who disenroll and who plan to reenroll in the District promptly upon learning of the disenrollment.

- C. ANNUAL AUDIT: Golden Valley Charter School/Orchard School shall be responsible for having an annual independent fiscal audit completed of the entire Orchard School operation in accordance with all applicable laws. The audit will be conducted in accordance with generally accepted accounting principles applicable to public schools. The annual audit will be completed and forwarded to the chief financial officer of the District, County Office of Education, State Controller's Office, and California Department of Education on or before December 15, of each year of this MOU.

Orchard School's Executive Director will submit audit findings and corrective action plans to the District and County Office of Education by March 15, of each year succeeding the completion of an audit. Audit exceptions must be resolved to the satisfaction of District's governing board.

- D. In the event that the District seeks and receives a voter approval for a general obligation bond, parcel taxes, or similar financial instrument, Orchard School shall have no entitlement to any portion of the funds unless negotiated in advance or unless otherwise required by law. Orchard School agrees that it has no entitlement to funds currently being received, if any, by the District under former parcel tax or bond elections.
- E. Orchard School agrees that it shall establish a fiscal plan and provide a copy of this plan to the District, for repayment of any loans received by Orchard School in advance of receipt of such loans. It is agreed that any and all loans sought by Orchard School shall be the sole responsibility of Golden Valley Charter School and /or Orchard School and the District shall have no obligation for repayment nor shall District guarantee repayment of any such obligations.
- F. Absent written agreement otherwise, the District shall not advance any funds to Orchard School. In addition, the District shall not act or provide a line of credit for Orchard School.
- G. Orchard School shall maintain a minimum of 5% or \$50,000, whichever is greater, of annual total expenditures, transfers out, and other uses of funds of Orchard School as a reserve account for economic uncertainty at the end of each fiscal year. Reserve account, for purposes of this section, shall be defined as cash on hand.
- H. Orchard School shall annually prepare and submit the following reports to the District and County Superintendent of Schools in the format dictated by the County Superintendent of Schools:
 - 1. On or before June 25, of each year of this MOU, a preliminary budget for the upcoming year and projections for the next two (2) years.
 - 2. On or before September 10, of each year of this MOU, unaudited actual data for the full prior year.

3. On or before 45 days after the Governor signs the annual Budget Act, a revised budget including any revisions in revenues and expenditures that have been made to its budget to reflect the funding made available by the Budget Act.
4. On or before December 10, of each year of this MOU, an interim financial report reflecting changes through October 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two (2) years.
5. On or before March 10, of each year of this MOU, a second interim financial report reflecting changes through January 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two (2) years.
6. Orchard School shall develop and monitor its budget in accordance with established laws and regulations. Orchard School will utilize and develop an annual budget development and monitoring calendar. This calendar shall be forwarded to the District by December 1, of the prior year. State required financial reports shall be forwarded to District as soon as they are completed, and no later than the dates of submission that are established by law.

VII. FISCAL CONTROLS

- A. Orchard School shall adopt and meet generally accepted accounting principles and shall adopt and maintain policies to ensure Orchard School's funds are used to most effectively support Orchard School's mission and to ensure that funds are budgeted, accounted for, expended, and maintained in an appropriate and lawful fashion. Such policies will include, but not be limited to, principles that ensure that: (1) expenditures are authorized in accordance with amounts specified in the adopted budget; (2) Orchard School's funds are managed and held in a manner that provide a high degree of protection of Orchard School's assets; and (3) all transactions are recorded and documented in an appropriate manner that allows reporting to the State as required by the District, the County Office of Education, or California Department of Education.
- B. Segregation of Duties: Orchard School will develop and maintain simple warrant requests and purchase order forms to document the authorization of all expenditures. All proposed expenditures must be approved by the Executive Director or designee who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All transactions will be posted on an electronic general ledger. The transactions will be posted on the ledger by someone at Orchard School site or contracted bookkeeper. To ensure segregation of record recording and authorization, the bookkeeper may not co-sign check requests or purchase orders.
- C. Banking Arrangements: Orchard School's bookkeeper will reconcile Orchard School's ledger(s) with its accounts on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Executive Director or

designee and finance committee of the Golden Valley Charter School/Orchard School Board will regularly review these statements. Orchard School will deposit all funds received as soon as practical upon receipt. A petty cash fund may not exceed five hundred dollars (\$500.00) and may be established with an appropriate ledger to be reconciled twice monthly by the school secretary, who shall not be authorized to expend petty cash.

- D. Purchasing Procedures: All purchases over ten thousand dollars (\$10,000.00) must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Executive Director or designee shall not approve purchase orders or warrant requests lacking such documentation. Documentation shall be attached to all warrant and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for at least three (3) years. All purchases in excess of twenty- five thousand dollars (\$25,000.00) must have dual signatures by a board member and a separate officer of the corporation.
- E. Property Inventory: Executive Director or designee shall establish and maintain an inventory of all non-consumable goods and equipment over one thousand dollars (\$1,000.00). In addition, an inventory shall be established and maintained of all computer equipment. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting Orchard School's assets. Property will be inventoried on an annual basis.
- F. PERS/STRS: If Orchard School decides to offer existing or new employees of Orchard School the opportunity to participate in STRS or PERS, Orchard School shall be responsible for making these arrangements through the County Office of Education or District as applicable.
- G. Property and Liability Insurance: Golden Valley Charter School/Orchard School's Board of Trustees shall ensure that Orchard School retains appropriate property and liability insurance coverage, as detailed in the Facilities Use Agreement entered into between the parties. Property insurance shall be for replacement costs and have limits of the total insured value of Orchard School's contents and personal property. Orchard School shall carry general liability insurance including broad form contractual liability coverage or its equivalent with limits of no less than five million dollars (\$5,000,000.00), occurrence based, providing coverage for, among other things, negligence, contractual liability, errors and omissions/educators legal liability, abuse and molestation, crime, and employment practices liability including, but not limited to, discrimination of Orchard School, its Board, officers, agents, employees, and/or students per occurrence and two million dollars (\$2,000,000.00) general aggregate. Limits are to be applicable to Orchard School and shall not be eroded by any other losses arising out of the operations for any. The District shall be named as additional insured by way of endorsement to this policy.

Directors and Officers Liability Insurance, including Employment Practices Liability Insurance, shall be obtained and kept in force at all times with a self-insured retention of no more than five thousand dollars (\$5,000.00) per occurrence. The District shall be named as additional insured on this policy. A copy of all required insurance policies including all liability and property damage

policies, evidencing the District named as an additional insured shall be provided to the District within two (2) weeks of the effective date of this MOU.

- H. Indemnification and Hold Harmless: Orchard School shall comply with the indemnification requirements outlined in the approved charter.
- I. Additional Insured Endorsement: The District, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of Orchard School or its successors. Coverage shall include, but not be limited to the vicarious liability or supervisory role of any additional insured. Said insurance policy shall be endorsed (copy of Endorsement attached to Certificate of Insurance) to include the following language, "SJUSD, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of the Golden Valley Charter School/Orchard School or its successors performed under the terms of this MOU."
- J. Certificate of Insurance: Prior to commencing services pursuant to this Agreement, Orchard School shall provide certificates as evidence of the existence of the insurance required by this MOU on insurance certificates executed by a duly-authorized agent of Orchard School's insurance provider. Such certificate shall include the Endorsements described in this MOU as attachments.
- K. Workers' Compensation: Golden Valley Charter School /Orchard School shall provide Workers' Compensation coverage as required by California law, and in signing this MOU, makes the following certification: "Golden Valley Charter School/Orchard School of Sacramento is aware of the provisions of section 3700 of the Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with such provisions before commencing the performance of this MOU." Prior to commencing services pursuant to this MOU, Orchard School shall provide a certificate indicating the existence of Workers' Compensation coverage as required by this MOU, on an insurance certificate executed by a duly-authorized agent of Orchard School's insurance provider.
- L. Injury and Illness Prevention: Orchard School shall maintain and enforce an Injury and Illness Prevention Program as required by State law, and in signing this MOU, makes the following certification: "Golden Valley Charter School/Orchard School of Sacramento is aware of the provisions of California Labor Code, Division 5, and of the California Code of Regulations, Title 8, and shall maintain an active Injury and Illness Prevention Plan in accordance with such provisions before commencing the performance of this MOU." The Injury and Illness Prevention Plan shall be available to District upon request.

VIII. HUMAN RESOURCES MANAGEMENT

Employees of Orchard School are solely the employees of Golden Valley Charter School/Orchard School. As such, Golden Valley Charter School/Orchard School shall have the sole responsibility for employment management, dismissal, and discipline of its employees.

- A. Orchard School will conform to the laws regarding background checks, fingerprinting, and credentialing. Teachers of core academic subjects shall be held to the same credentialing standard as teachers in the public schools. No Orchard School teacher shall be maintained in employment without compliance with Education Code section 47605(l).

IX. EVALUATION OF EDUCATIONAL PROGRAMS/CONFORMANCE TO CHARTER

- A. Oversight monitoring of Orchard School shall be in conformance with District Board policy and the terms of the approved charter. At the District's request, Orchard School and District personnel shall meet to discuss areas of concern, review and monitor records, and student progress. In addition, Orchard School shall furnish the District with an annual report as well as an annual LCAP Plan and LCAP Annual Report, approved by Golden Valley Charter School/Orchard School's Board prior to June 30 of each year of this Agreement. The annual report, LCAP Plan and LCAP Annual Report will complement and provide the basis of the on-site annual visit.
- B. Orchard School agrees to administer the current statewide mandated performance assessments. Results of such statewide assessments shall be provided to District within one (1) month of receipt by Orchard School.
- C. Golden Valley Charter School's Board of Trustees shall be responsible for operating Orchard School in conformance with the provisions of the approved Charter and this MOU.
- D. It is agreed that the availability of instructional materials is critical to the learning process, including, but not limited to, state adopted textbooks and other materials that supplement the delivery of a solid core curriculum. Orchard School recognizes that these instructional materials must be in adequate supply. The District recognizes that Orchard School will have flexibility with regard to the number of state adopted textbooks purchased by Orchard School due to the curriculum employed by Orchard School, so long as Orchard School has adequate other instructional materials that are aligned with the educational program described in the Charter.
- E. Orchard School agrees to prepare and publicly distribute recruitment materials in languages that represent the demographics of the District. These materials must be translated into any native languages spoken by fifteen (15) percent or more of District residents. Enrollment will be open to all students and Orchard School shall admit all pupils who wish to attend up to capacity.

X. SPECIAL PROGRAM/SERVICES

In the event that either party to this MOU wishes to have its staff and/or faculty participate in a program offered by the other, advanced approval and arrangements must be made. It is fully recognized that expenses for such events are negotiable at the time of the event. Such arrangements must be made with the Orchard School Executive Director or District personnel in advance and confirmed in writing.

XI. CHARTER SCHOOL POLICIES AND PROCEDURES

- A. Copies of all Orchard School Policies and Procedures shall be provided to the District promptly upon adoption by Orchard School. Any revised, amended, or deleted policies shall also be forwarded to the District.
- B. Orchard School shall maintain an anti-nepotism policy, which shall be provided to the District and a conflicts code which shall align with the approved charter. Additionally, persons related by blood or by marriage to a charter school employee shall not be appointed to a position where one relative would be in a supervisory position over another. Any employment of relatives outside of the restrictions herein noted must receive prior approval of Golden Valley Charter/Orchard School Board of Trustees.
- C. Orchard School shall maintain a conflicts of interest policy, which shall be aligned to the Charter and provided to District. This policy shall reflect compliance of the governance structure of Orchard School with the California Corporations Code and the Government Code's Political Reform Act. Orchard School agrees that it is responsible for complying with ethics and conflicts of interest laws that may apply to it. Orchard School has not received advice or authorization from the District regarding its obligations under these laws.

XII. STUDENT RECORDS

Orchard School hereby irrevocably designates employees of the District as having a legitimate educational interest such that they are entitled to access to education records of Orchard School students under 20 U.S.C.A 1232g, the Family Educational Rights and Privacy Act (FERPA) and California Education Code section 49076(b)(6). The District, Orchard School, and their officers and employees shall comply with FERPA and applicable California laws relating to student privacy rights at all times, including confidentiality of student records. If the District access to student records is subsequently prohibited due to new legislation, court decision(s) or administrative agency determinations, the Parties agree to meet and amend this section accordingly.

XIII. BROWN ACT/PUBLIC RECORDS

Orchard School shall fully conform to the Brown Act as set out in the California Government Code. The Brown Act requires school boards to conduct their business in a pre-announced open session with an agenda unless specific conditions exist that justify the meeting of a board in closed session. In addition, all of Orchard School's records that relate in any way to the operation of Orchard School, including without limitation all of the records of the non-profit corporation operating Orchard School, and any other entity to the extent it participates in the operation of Orchard School, are deemed to be subject to the requirements of the Public Records Act (Government Code section 6250, *et seq.*) as well as Education Code section 47604.3. District and Orchard School recognize that the Public Records Act contains certain exceptions to disclosure requirements that may apply to certain Orchard School records, and Orchard School may assert that such exceptions apply in response to Public Records Act requests.

XIV. LEGAL SERVICES/OTHER SERVICES

Orchard School will be responsible for procuring its own legal counsel and the costs of such service. Orchard School reserves the right to subcontract any and all services specified in this MOU to District and/or to public or private subcontractors as permitted by law and as available from District. Orchard School shall immediately inform District of any contracts it enters that will materially impact the finances of Orchard School. For purposes of this section, contracts that materially impact the finances of Orchard School shall be contracts in excess of twenty thousand dollars (\$20,000.00).

XV. NO AGENCY RELATIONSHIP

No agent, employee, or servant of Orchard School shall be deemed to be the employee, agent, or servant of the District except as expressly acknowledged in writing by the District. Orchard School will be solely and entirely responsible for its acts and for the acts of Orchard School's agents, employees, servants, and subcontractors while acting under Orchard School's direction during the entire term of this MOU.

XVI. SEVERABILITY

If any provision or any part of this MOU for any reason held to be invalid and/or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this MOU shall not be affected thereby and shall remain valid and fully enforceable.

XVII. NOTIFICATION

All notices, requests, and other communication under this MOU shall be in writing and mailed to the proper address as follows:

To District: San Juan Unified School District, 3738 Walnut Ave., Carmichael, CA 95608.
Michele Flagler, Director, Admissions and Family Services

To Charter School: Golden Valley Orchard School, 9601 Lake Natoma Drive,
Orangevale, CA 95662. Attention: Executive Director

This MOU contains the entire agreement of Parties with respect to the matters covered hereby, and supersedes any oral or written understanding or agreements between the Parties with respect to the subject matter of this MOU. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement, representation or promise by any Party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements, or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this MOU. Parties further recognize that this MOU shall only be modified in writing and by the mutual agreement of the Parties.

Dated: _____

San Juan Unified School District
Kent Kern, Superintendent of Schools

Dated: _____

Golden Valley Charter School for Educational
Renewal (Orchard School)
Caleb Buckley, Ed.D, Executive Director

APPROVED AS TO FORM:

**Linda C.T. Simlick, General Counsel
San Juan Unified School District**

Dated: _____

Ratified by the Board of Education
San Juan Unified School District

Date: _____

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SAN JUAN UNIFIED SCHOOL DISTRICT
AND
GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL
(RIVER SCHOOL)**

This Memorandum of Understanding (MOU) is executed by and between the Board of Education of the San Juan Unified School District (District) and Golden Valley Charter School for Educational Renewal (Golden Valley Charter School) operated as a California non-profit public benefit corporation, on behalf of Golden Valley River School (River School). River School has been granted charter school number 946 by the California State Board of Education. Collectively, Golden Valley Charter School, River School, and the District shall be referred to the "Parties."

RECITALS:

- A. The District is a school district existing under the laws of the State of California.
- B. The Golden Valley Charter School submitted a petition to establish a charter school to District, which District conditionally approved on May 22, 2007. The Golden Valley Charter School was renamed Golden Valley River School in 2015, and was reauthorized for a term of five (5) years beginning July 1, 2014, through June 30, 2019. River School was again reauthorized for a term of five (5) years beginning July 1, 2019, through June 30, 2024.
- C. This MOU is intended to outline the Parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationship and other matters of mutual interest.
- D. If any provision of this MOU is inconsistent with the charter, the terms of the charter shall prevail.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the Parties do hereby agree as follows:

AGREEMENTS:

I. TERMS AND RENEWAL

- A. The term of this MOU is for three (3) years, from July 1, 2022, through June 30, 2025.
- B. This MOU is subject to termination during the term or any renewal as specified by law or as otherwise set forth in this MOU.
- C. The Parties agree that the recitals set forth above are true and are incorporated as essential terms of this MOU.

- D. Any modification of this MOU must be in writing and executed by the duly authorized representatives of both Parties specifically indicating the intent of the Parties to modify this MOU.
 - 1. The duly authorized representatives of River School are the Executive Director and Chairman of the Board of Trustees or the Board of Trustees as a whole.
 - 2. The duly authorized representatives of District are the District Board of Education (Board) and the superintendent or designee. For purposes of amendment of the Charter, the Board of Education is required to take action.
 - 3. The District reserves the right of approving amendments and/or revoking the River School Charter as specified in Education Code section 47607.
- E. River School shall ensure that its name Golden Valley River School is correctly spelled in all notifications to the State and in its corporate documents.
- F. The charter for River School is for a K-8 school population only.

II. ADMINISTRATIVE SERVICES

- A. In accordance with Education Code section 47613, the District may charge for the actual costs of supervisory oversight not to exceed one (1) percent of the revenue of River School. Revenue is defined as (subject to changes in the State Funding model): River School ADA multiplied by the Local Control Funding Formula (LCFF) to include base, supplemental, and, if eligible, concentration grants. This payment will be made in one annual payment after receipt of funding based on P2 reports to the State of California.
- B. River School and District agree that "supervisory oversight," as used in Education Code sections 47613 and 47604.32, shall include the following:
 - 1. All activities related to Charter revocation, renewal, and processes as described in Education Code section 47607.
 - 2. Activities relating to monitoring the performance and compliance of River School with respect to the terms of its Charter, related agreements, and all applicable laws.
 - 3. Participating in the dispute resolution process described in Charter.
 - 4. Review and timely response to River School's Annual Independent Fiscal and Performance Audit.
 - 5. Identification of at least one District staff member as a contact person for River School.
 - 6. Visitation to River School at least annually.

7. Ensuring that River School complies with all reports required of charter schools by law.
 8. Monitoring the fiscal condition of River School.
 9. Providing timely notification to the California Department of Education if any of the following circumstances occur:
 - Renewal of River School is granted or denied.
 - The River School charter is revoked.
 - River School ceases operation for any reason.
- C. In addition to supervisory oversight responsibilities and the oversight fee described above, the District shall also provide River School with the following services and Golden Valley Charter School shall compensate District as follows:
1. Facilities: Should River School choose to use any District facilities the terms and conditions of such use shall be in accordance with a separate facility use agreement for that purpose.
 2. Meal Services: River School assumes responsibility for ensuring that River School's meal program complies with all federal requirements and state/local health regulations. The District's Child Nutrition Department agrees to make available nutritionally adequate breakfast and lunch meals to River School upon negotiation of a separate Memorandum of Understanding.
 3. If the District is utilized for the State Teachers Retirement System (STRS) reporting, River School shall reimburse District for the actual costs of administration of STRS records and submission of required reports.
- D. Golden Valley Charter School shall retain the authority to contract with third parties for any services required to operate River School in accordance with the law, this MOU, and the approved Charter.
1. Golden Valley Charter School has contracted with Charter School Management Corporation ("CSMC") for services which may include, but not be limited to the following services: accounting software hosting and support; consulting services; monthly payroll; issuance of w2s; tax deposits; maintenance of the General Ledger; deposit and enter cash receipts; assist in purchasing and AP processing; print and mail all AP checks; process and submit SACS reports as required during the year; assist in development and revision of the budget; complete monthly cash flow reports; generate revenue and expense reports; and facilitate auditor's requests. A copy of the fully executed Golden Valley Charter School's business service agreement and/or Memorandum of Understanding with CSMC, detailing the services to be provided and costs therefore, will be provided to the District upon renewal for reference purposes.
 2. Prior to contracting with any other entity as primary provider of business and/or administrative services, Golden Valley Charter School and River

School shall provide timely notice to the District's Board of Education or designee with 30 days' written notice.

3. River School and District have agreed to the terms for special education funding entitlements and service requirements, pursuant to Education Code sections 47612 and 51745(c), as identified in the "Special Education Memorandum of Understanding," attached hereto as Exhibit "A" and fully incorporated herein.
- E. Additional services may be contracted by River School from District, if available, pursuant to a separate written agreement between the Parties.

III. PROGRAMMATIC AUDIT

After receipt of standardized testing scores and API statewide or similar school ranks, River School's Executive Director or designee will compile and provide to the District an annual performance audit documenting whether or not students are achieving the measurable outcomes defined in the River School and such other information requested by the District relating to River School's performance. This section does not limit the District's statutory authority to make reasonable requests for information at any time during the year.

IV. FUNDING

- A. To the extent that River School is required to submit records or information to the District or the Sacramento County Office of Education in order to confirm funding, those records shall be prepared by River School in a format acceptable to the recipient.
- B. As established by Education Code section 47630 *et. seq.*, River School shall receive funding under the charter school funding model as follows:
 1. "General-purpose entitlement" means an amount computed by the Local Control Funding Formula (LCFF) pursuant to Education Code section 42238.02 as implemented by Education Code section 42238.03. In-lieu property taxes and state aid are also included pursuant to Education Code section 47632.
 2. Should River School be entitled to lottery funds, such funding is as identified in and pursuant to Education Code section 47638.
 3. A variety of state and federal application based programs, as well as various grant opportunities exist. Except as otherwise noted in this MOU, it shall be the responsibility of River School to apply for any and all funding that is beyond the basic statutory entitlement.
 4. Any additional funds negotiated by River School in accordance with Education Code section 47636 (see section XV below).
- C. River School has elected to receive funding from the State directly, pursuant to Education Code section 47651.

- D. The District shall provide funding in lieu of property taxes to River School as required by law. Monies will either be electronically transferred to River School's bank account or a check will be mailed to River School by the fifteenth (15th) day of each month as required by law. The District shall have the right to withhold any amounts owed by River School to District which have not been paid to the District more than sixty (60) days after requesting payment in writing by the District.
- E. The parties recognize the authority of River School to pursue additional sources of funding.
 - 1. The District has no obligation to apply for additional sources of funding for River School.
 - 2. River School shall cooperate fully with District in any funding applications made by the District on behalf of the students of River School.
 - 3. The District shall cooperate fully with River School in any funding applications made by River School on its funding applications.
 - 4. River School agrees to comply with all regulations related to expenditures and receipt of such funds.
- F. River School agrees that all revenue obtained from the District shall only be used as set forth in the approved Charter and any authorized amendments, or as otherwise permissible by law.

V. LEGAL RELATIONSHIP

- A. River School is operating as a non-profit, public benefit corporation. Members of the Golden Valley Charter Corporate Board and all officials of River School shall file with the District and all other required entities, copies of all Fair Political Practice Commission conflict of interest forms, or forms that may otherwise be required by law, i.e., a Statement of Economic Interests which is required under the Political Reform Act by the Fair Political Practices Commission which are required of public school district board members and officials, and shall abide by an adopted conflicts code.
- B. The Parties agree and understand that all employees of River School shall be employees of Golden Valley Charter School and not the District, and that it shall be the exclusive public school employer for the purposes of collective bargaining as provided in Government Code section 3540 *et seq.*
- C. River School agrees to pay any and all attorney's fees and costs incurred by the District, the District's insurer, or its Joint Powers Authority (JPA), that provide liability or property coverage to the District, that are incurred in any successful effort by the District, District's insurer, and/or JPA to invoke or enforce the indemnification and insurance provisions of this MOU. Any successful effort includes, but is not limited to: 1) the District prevailing in any litigation against River School, or its insurance providers, seeking to invoke or enforce the indemnification and insurance provisions of this MOU, and 2) voluntary acceptance of the indemnification and insurance provisions of this MOU by River

School or its insurance providers. All fees and costs incurred by the District, the insurer, and/or JPA, after the District, the District's insurer, and/or JPA has requested in writing that River School or its insurance provider comply with the indemnification and insurance provisions of this MOU, shall be paid to the District, District's insurer, and/or JPA whichever has paid the fees and costs. The District agrees that this written notice shall provide River School a minimum of thirty (30) days notice to allow River School adequate time to respond to such notice.

- D. The Parties recognize that River School is a separate legal entity. River School shall be operated as a non-profit public benefit corporation under Education Code section 47604. As such, in accordance with Education Code section 47604(c), if the District complies with all oversight responsibilities required by law, the District shall not be liable for any and all debts or obligations of Golden Valley Charter, River School, and/or its employees or for any and all claims arising from the performance of acts, errors, or omissions by River School and/or its employees.
- E. Any complaints/concerns received by the District about any aspect of the operation of the River School or about River School shall be forwarded by the District to River School in a timely manner. To the extent that such concerns/complaints may involve issues related to possible revocation or non-renewal of the Charter, the District may request that River School inform the District of how such concerns/complaints were addressed. River School agrees to provide such information.

VI. FISCAL RELATIONSHIPS

- A. To the extent that the District is required to submit financial forms on behalf of River School, River School is responsible for providing the necessary information to the District in a timely manner and in a format acceptable to District. River School agrees to follow processing schedules and District business office procedures.
- B. **AVERAGE DAILY ATTENDANCE:** River School will be responsible for its daily and monthly attendance accounting. River School will submit the attendance reports in accordance with the District format and State law and regulations to the District's attendance officer. These reports will be submitted to District at least one (1) week prior to the county submission due dates for River School's P1, P2, and annual attendance periods. These dates will be part of River School's annual calendar development. Such attendance information will be included in the annual independent audit of River School.

River School will report to the District the names of the students who have newly enrolled in River School, including their name, address, grade level, and the student's prior district and school. In the case of Kindergarten students, River School will report the school they would have attended if they are determined to be residents of the District. This will occur on the CBEDS reporting date and by February 15, of each year of this MOU, and during the annual report (without student names), or as otherwise required by law. River School will report the names of students who have dis-enrolled from River School along with the reason for disenrollment (i.e., by way of example, returning to district of

residence, drop out, or expulsion) and where the student intends to attend school upon River School's action of dropping the student. River School will report by letter all students who disenroll and who plan to reenroll in the District promptly upon learning of the disenrollment.

- C. ANNUAL AUDIT: Golden Valley Charter School/River School shall be responsible for having an annual independent fiscal audit completed of the entire River School operation in accordance with all applicable laws. The audit will be conducted in accordance with generally accepted accounting principles applicable to public schools. The annual audit will be completed and forwarded to the chief financial officer of the District, County Office of Education, State Controller's Office, and California Department of Education on or before December 15, of each year of this MOU.

River School's Executive Director will submit audit findings and corrective action plans to the District and County Office of Education by March 15, of each year succeeding the completion of an audit. Audit exceptions must be resolved to the satisfaction of District's governing board.

- D. In the event that the District seeks and receives a voter approval for a general obligation bond, parcel taxes, or similar financial instrument, River School shall have no entitlement to any portion of the funds unless negotiated in advance or unless otherwise required by law. River School agrees that it has no entitlement to funds currently being received, if any, by the District under former parcel tax or bond elections.
- E. River School agrees that it shall establish a fiscal plan and provide a copy of this plan to the District, for repayment of any loans received by River School in advance of receipt of such loans. It is agreed that any and all loans sought by River School shall be the sole responsibility of Golden Valley Charter School and /or River School and the District shall have no obligation for repayment nor shall District guarantee repayment of any such obligations.
- F. Absent written agreement otherwise, the District shall not advance any funds to River School. In addition, the District shall not act or provide a line of credit for River School.
- G. River School shall maintain a minimum of 5% or \$50,000, whichever is greater, of annual total expenditures, transfers out, and other uses of funds of River School as a reserve account for economic uncertainty at the end of each fiscal year. Reserve account, for purposes of this section, shall be defined as cash on hand.
- H. River School shall annually prepare and submit the following reports to the District and County Superintendent of Schools in the format dictated by the County Superintendent of Schools:
 - 1. On or before June 25, of each year of this MOU, a preliminary budget for the upcoming year and projections for the next two (2) years.
 - 2. On or before September 10, of each year of this MOU, unaudited actual data for the full prior year.

3. On or before 45 days after the Governor signs the annual Budget Act, a revised budget including any revisions in revenues and expenditures that have been made to its budget to reflect the funding made available by the Budget Act.
4. On or before December 10, of each year of this MOU, an interim financial report reflecting changes through October 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two (2) years.
5. On or before March 10, of each year of this MOU, a second interim financial report reflecting changes through January 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two (2) years.
6. River School shall develop and monitor its budget in accordance with established laws and regulations. River School will utilize and develop an annual budget development and monitoring calendar. This calendar shall be forwarded to the District by December 1, of the prior year. State required financial reports shall be forwarded to District as soon as they are completed, and no later than the dates of submission that are established by law.

VII. FISCAL CONTROLS

- A. River School shall adopt and meet generally accepted accounting principles and shall adopt and maintain policies to ensure River School's funds are used to most effectively support River School's mission and to ensure that funds are budgeted, accounted for, expended, and maintained in an appropriate and lawful fashion. Such policies will include, but not be limited to, principles that ensure that: (1) expenditures are authorized in accordance with amounts specified in the adopted budget; (2) River School's funds are managed and held in a manner that provide a high degree of protection of River School's assets; and (3) all transactions are recorded and documented in an appropriate manner that allows reporting to the State as required by the District, the County Office of Education, or California Department of Education.
- B. Segregation of Duties: River School will develop and maintain simple warrant requests and purchase order forms to document the authorization of all expenditures. All proposed expenditures must be approved by the Executive Director or designee who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All transactions will be posted on an electronic general ledger. The transactions will be posted on the ledger by someone at River School site or contracted bookkeeper. To ensure segregation of record recording and authorization, the bookkeeper may not co-sign check requests or purchase orders.
- C. Banking Arrangements: River School's bookkeeper will reconcile River School's ledger(s) with its accounts on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and

(3) a cash flow statement. The Executive Director or designee and finance committee of the Golden Valley Charter School/River School Board will regularly review these statements. River School will deposit all funds received as soon as practical upon receipt. A petty cash fund may not exceed five hundred dollars (\$500.00) and may be established with an appropriate ledger to be reconciled twice monthly by the school secretary, who shall not be authorized to expend petty cash.

- D. Purchasing Procedures: All purchases over ten thousand dollars (\$10,000.00) must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Executive Director or designee shall not approve purchase orders or warrant requests lacking such documentation. Documentation shall be attached to all warrant and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for at least three (3) years. All purchases in excess of twenty- five thousand dollars (\$25,000.00) must have dual signatures by a board member and a separate officer of the corporation.
- E. Property Inventory: Executive Director or designee shall establish and maintain an inventory of all non-consumable goods and equipment over one thousand dollars (\$1,000.00). In addition, an inventory shall be established and maintained of all computer equipment. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting River School's assets. Property will be inventoried on an annual basis.
- F. PERS/STRS: If River School decides to offer existing or new employees of River School the opportunity to participate in STRS or PERS, River School shall be responsible for making these arrangements through the County Office of Education or District as applicable.
- G. Property and Liability Insurance: Golden Valley Charter School/River School's Board of Trustees shall ensure that River School retains appropriate property and liability insurance coverage, as detailed in the Facilities Use Agreement entered into between the parties. Property insurance shall be for replacement costs and have limits of the total insured value of River School's contents and personal property. River School shall carry general liability insurance including broad form contractual liability coverage or its equivalent with limits of no less than five million dollars (\$5,000,000.00), occurrence based, providing coverage for, among other things, negligence, contractual liability, errors and omissions/educators legal liability, abuse and molestation, crime, and employment practices liability including, but not limited to, discrimination of River School, its Board, officers, agents, employees, and/or students per occurrence and two million dollars (\$2,000,000.00) general aggregate. Limits are to be applicable to River School and shall not be eroded by any other losses arising out of the operations for any. The District shall be named as additional insured by way of endorsement to this policy.

Directors and Officers Liability Insurance, including Employment Practices Liability Insurance, shall be obtained and kept in force at all times with a self-insured retention of no more than five thousand dollars (\$5,000.00) per occurrence. The District shall be named as additional insured on this policy. A

copy of all required insurance policies including all liability and property damage policies, evidencing the District named as an additional insured shall be provided to the District within two (2) weeks of the effective date of this MOU.

- H. Indemnification and Hold Harmless: River School shall comply with the indemnification requirements outlined in the approved charter.
- I. Additional Insured Endorsement: The District, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of River School or its successors. Coverage shall include, but not be limited to the vicarious liability or supervisory role of any additional insured. Said insurance policy shall be endorsed (copy of Endorsement attached to Certificate of Insurance) to include the following language, "SJUSD, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of the Golden Valley Charter School/River School or its successors performed under the terms of this MOU."
- J. Certificate of Insurance: Prior to commencing services pursuant to this Agreement, River School shall provide certificates as evidence of the existence of the insurance required by this MOU on insurance certificates executed by a duly-authorized agent of River School's insurance provider. Such certificate shall include the Endorsements described in this MOU as attachments.
- K. Workers' Compensation: Golden Valley Charter School /River School shall provide Workers' Compensation coverage as required by California law, and in signing this MOU, makes the following certification: "Golden Valley Charter School/River School of Sacramento is aware of the provisions of section 3700 of the Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with such provisions before commencing the performance of this MOU." Prior to commencing services pursuant to this MOU, River School shall provide a certificate indicating the existence of Workers' Compensation coverage as required by this MOU, on an insurance certificate executed by a duly-authorized agent of River School's insurance provider.
- L. Injury and Illness Prevention: River School shall maintain and enforce an Injury and Illness Prevention Program as required by State law, and in signing this MOU, makes the following certification: "Golden Valley Charter School/River School of Sacramento is aware of the provisions of California Labor Code, Division 5, and of the California Code of Regulations, Title 8, and shall maintain an active Injury and Illness Prevention Plan in accordance with such provisions before commencing the performance of this MOU." The Injury and Illness Prevention Plan shall be available to District upon request.

VIII. HUMAN RESOURCES MANAGEMENT

Employees of River School are solely the employees of Golden Valley Charter School/River School. As such, Golden Valley Charter School/River School shall have the sole responsibility for employment management, dismissal, and discipline of its employees.

- A. River School will conform to the laws regarding background checks, fingerprinting, and credentialing. Teachers of core academic subjects shall be held to the same credentialing standard as teachers in the public schools. No River School teacher shall be maintained in employment without compliance with Education Code section 47605(I).

IX. EVALUATION OF EDUCATIONAL PROGRAMS/CONFORMANCE TO CHARTER

- A. Oversight monitoring of River School shall be in conformance with District Board policy and the terms of the approved charter. At the District's request, River School and District personnel shall meet to discuss areas of concern, review and monitor records, and student progress. In addition, River School shall furnish the District with an annual report as well as an annual LCAP Plan and LCAP Annual Report, approved by Golden Valley Charter School/River School's Board prior to June 30 of each year of this Agreement. The annual report, LCAP Plan and LCAP Annual Report will complement and provide the basis of the on-site annual visit.
- B. River School agrees to administer the current statewide mandated performance assessments. Results of such statewide assessments shall be provided to District within one (1) month of receipt by River School.
- C. Golden Valley Charter School's Board of Trustees shall be responsible for operating River School in conformance with the provisions of the approved Charter and this MOU.
- D. It is agreed that the availability of instructional materials is critical to the learning process, including, but not limited to, state adopted textbooks and other materials that supplement the delivery of a solid core curriculum. River School recognizes that these instructional materials must be in adequate supply. The District recognizes that River School will have flexibility with regard to the number of state adopted textbooks purchased by River School due to the curriculum employed by River School, so long as River School has adequate other instructional materials that are aligned with the educational program described in the Charter.
- E. River School agrees to prepare and publicly distribute recruitment materials in languages that represent the demographics of the District. These materials must be translated into any native languages spoken by fifteen (15) percent or more of District residents. Enrollment will be open to all students and River School shall admit all pupils who wish to attend up to capacity.

X. SPECIAL PROGRAM/SERVICES

In the event that either party to this MOU wishes to have its staff and or faculty participate in a program offered by the other, advanced approval and arrangements must be made. It is fully recognized that expenses for such events are negotiable at the time of the event. Such arrangements must be made with the River School Executive Director or District personnel in advance and confirmed in writing.

XI. CHARTER SCHOOL POLICIES AND PROCEDURES

- A. Copies of all River School Policies and Procedures shall be provided to the District promptly upon adoption by River School. Any revised, amended, or deleted policies shall also be forwarded to the District.
- B. River School shall maintain an anti-nepotism policy, which shall be provided to the District and a conflicts code which shall align with the approved charter. Additionally, persons related by blood or by marriage to a charter school employee shall not be appointed to a position where one relative would be in a supervisory position over another. Any employment of relatives outside of the restrictions herein noted must receive prior approval of Golden Valley Charter/River School Board of Trustees.
- C. River School shall maintain a conflicts of interest policy, which shall be aligned to the Charter and provided to District. This policy shall reflect compliance of the governance structure of River School with the California Corporations Code and the Government Code's Political Reform Act. River School agrees that it is responsible for complying with ethics and conflicts of interest laws that may apply to it. River School has not received advice or authorization from the District regarding its obligations under these laws.

XII. STUDENT RECORDS

River School hereby irrevocably designates employees of the District as having a legitimate educational interest such that they are entitled to access to education records of River School students under 20 U.S.C.A 1232g, the Family Educational Rights and Privacy Act (FERPA) and California Education Code section 49076(b)(6). The District, River School, and their officers and employees shall comply with FERPA and applicable California laws relating to student privacy rights at all times, including confidentiality of student records. If District access to student records is subsequently prohibited due to new legislation, court decision(s) or administrative agency determinations, the Parties agree to meet and amend this section accordingly.

XIII. BROWN ACT/PUBLIC RECORDS

River School shall fully conform to the Brown Act as set out in the California Government Code. The Brown Act requires school boards to conduct their business in a pre-announced open session with an agenda unless specific conditions exist that justify the meeting of a board in closed session. In addition, all of River School's records that relate in any way to the operation of River School, including without limitation all of the records of the non-profit corporation operating River School, and any other entity to the extent it participates in the operation of River School, are deemed to be subject to the requirements of the Public Records Act (Government Code section 6250, *et seq.*) as well as Education Code section 47604.3. District and River School recognize that the Public Records Act contains certain exceptions to disclosure requirements that may apply to certain River School records, and River School may assert that such exceptions apply in response to Public Records Act requests.

XIV. LEGAL SERVICES/OTHER SERVICES

River School will be responsible for procuring its own legal counsel and the costs of such service. River School reserves the right to subcontract any and all services specified in this

MOU to District and/or to public or private subcontractors as permitted by law and as available from District. River School shall immediately inform District of any contracts it enters that will materially impact the finances of River School. For purposes of this section, contracts that materially impact the finances of River School shall be contracts in excess of twenty thousand dollars (\$20,000.00).

XV. NO AGENCY RELATIONSHIP

No agent, employee, or servant of River School shall be deemed to be the employee, agent, or servant of District except as expressly acknowledged in writing by District. River School will be solely and entirely responsible for its acts and for the acts of River School's agents, employees, servants, and subcontractors while acting under River School's direction during the entire term of this MOU.

XVI. SEVERABILITY

If any provision or any part of this MOU for any reason held to be invalid and/or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this MOU shall not be affected thereby and shall remain valid and fully enforceable.

XVII. NOTIFICATION

All notices, requests, and other communication under this MOU shall be in writing and mailed to the proper address as follows:

To District: San Juan Unified School District, 3738 Walnut Ave., Carmichael, CA 95608.
Michele Flagler, Director, Admissions and Family Services

To Charter School: Golden Valley River School, 9601 Lake Natoma Drive, Orangevale, CA 95662. Attention: Executive Director

This MOU contains the entire agreement of Parties with respect to the matters covered hereby, and supersedes any oral or written understanding or agreements between the Parties with respect to the subject matter of this MOU. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement, representation or promise by any Party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements, or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this MOU. Parties further recognize that this MOU shall only be modified in writing and by the mutual agreement of the Parties.

Dated: _____

San Juan Unified School District
Kent Kern, Superintendent of Schools

Dated: _____

Golden Valley Charter School for Educational
Renewel (River School)
Caleb Buckley, Ed.D. Executive Director

Approved as to form:

Linda C.T. Simlick, General
Counsel San Juan Unified School
District

Dated: _____

Ratified by the Board of Education
San Juan Unified School District

Date: _____

ATTACHMENT "A"

SPECIAL EDUCATION

MEMORANDUM OF UNDERSTANDING Between SAN JUAN UNIFIED SCHOOL DISTRICT And GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

Golden Valley Orchard School

This Memorandum of Understanding ("MOU") is entered into between the San Juan Unified School District ("District") and the Golden Valley Charter School For Educational Renewal ("Golden Valley Charter School"), on behalf of Golden Valley Orchard School ("Orchard School"). The purpose of this MOU is to define the practices and procedures between the parties concerning special education services.

1. **Term of Agreement:** The term of this MOU shall be for three (3) years and, subject to the approval of District's Board of Education, will become effective July 1, 2022, continuing through June 30, 2025.
2. **Amendments:** Any modification of this MOU shall be in writing and executed by duly authorized representatives of both parties specifically indicating the intent of the Parties to modify this MOU and shall be approved by District's Board of Education.
3. **Responsible party:** The parties agree that Golden Valley Charter School is responsible to provide special education programs and services to eligible student with disabilities who attend Orchard School.

Student referral, identification and assessment for special education will follow federal and state mandates. Special education policies and procedures of Golden Valley Charter School will be in accordance with the District's special education local plan area ("SELPA") which governs special education in the District.

4. **Special Education Funding:** The District shall receive all special education funds generated by Golden Valley Charter School from all state and federal special education funding sources and shall be responsible for allocating funds as identified in the following two paragraphs to Golden Valley Charter School for the provision of special education programs and services provided by Orchard School. Funds allocated by the District to Golden Valley Charter School for the purpose of serving the needs of special education students shall only be used for special education purposes.

The District will receive and pass through 65% of Golden Valley Charter's generated AB 602 funding¹. Golden Valley Charter's generated revenue will be computed by multiplying the SELPA's AB 602 funds per Average Daily Attendance ("ADA") funding by Golden Valley Charter School's AB 602 ADA. The per ADA allocation is computed by dividing the SELPA's AB 602 funding by the SELPA's AB 602 ADA. Pursuant to state law, a SELPA is funded for the greater of its current or prior-year funded ADA (total District and Charter), thus providing some level of funding protection for a SELPA with declining enrollment. Projected AB 602 revenues will be used until the California Department of Education (CDE)'s Second Principal Apportionment (P-2) and Annual (Annual R1, Annual R2, etc.) are published, at which time these final adjustments will be allocated to Golden Valley Charter School. This revenue-based pass through of funds will begin with the 2021-22 AB 602 Apportionment, including prior year adjustments related to 2021-22 or later fiscal years. The funds will be used by Golden Valley Charter to provide the programs and services as described in the IEPs of special education students attending Orchard School.

Preschool funds received by the SELPA will not be passed through to Golden Valley Charter School, as Golden Valley Charter School does not provide special education services to Preschool students. Funds received for Federal IDEA Part B, Section 611, and Federal Mental Health Services will not be passed through to Golden Valley Charter School; however, the parties agree to re-evaluate these funds in future years should circumstances change with Golden Valley Charter School. Funds received from the state of California for Mental Health services shall be passed through at 50% of Golden Valley Charter School's generated revenue if Golden Valley Charter School meets the District's identified qualifications. Funds received from the state of California for mental health services shall only be used for mental health services for special education students that qualify for mental health services.

Golden Valley Charter School will receive funds for Orchard School's staffing and services based on the District's Revenue Pass-Through Model. The District will send to Golden Valley Charter revised projections for current year based on projected P-2 figures using CDE's first principal apportionment (P1) and future year based on the Governor's proposed new year budget. If the District receives notice from the State of significant funding changes prior to P1, the District will provide notice of those funding changes to Golden Valley Charter within 15 business days.

5. Low Incidence Equipment: Low incidence equipment² will be provided by the District, as necessary, to Orchard School students who have low incidence equipment requirements as specified in a student's IEP. Orchard School shall follow the same procedures to access low incidence equipment as are followed by other schools in the District, available through the District's program specialist or designee.

6. Special Education Services: Special education services for Orchard School students will be determined by a student's IEP team. Orchard School, similar to other District schools, may not provide a full range of programs and services for each and all students who may attend. If the special education needs of a student, as defined in a student's IEP, cannot be met at Orchard School, the student's IEP team, which will include a District representative, will determine a free, appropriate, public education for the student.

¹ The AB 602 funding model provides funding to SELPAs based on a rate per unit of ADA.

² Examples of low incident equipment include, but are not limited to, FM systems for students with hearing impairments, equipment to create large print for students with vision impairments, and/or assistive and/or augmentative equipment for students with physical disabilities.

7. **Due Process Litigation:** Golden Valley Charter School shall be responsible for fifty percent (50%) of all fees and costs associated with any due process proceeding involving Orchard School. Fees and costs include "out-of-pocket" expenses incurred in the due process hearing which by way of example may include, but are not limited to, fees and costs of court, litigation, expert witnesses, and/or a student's attorney fees, whether agreed upon in settlement, ordered by the Office of Administrative Hearings, or ordered by any other judicial agency. Fees may also include a pro rata share of the fees for legal representation by the District's legal staff handling the due process proceeding.

In the event that the District and/or Golden Valley Charter School/Orchard School is required, whether through settlement or due process, to contract for educational services, support services, educational placement services, nonpublic school, and/or residential placement, the costs related to said placements, programs, and services will be shared equally between the District and Golden Valley Charter School/Orchard School. Golden Valley Charter School and/or Orchard School will be responsible for all legal fees and costs incurred by their own outside counsel should they wish to hire legal representation outside the District to represent the Golden Valley Charter and/or Orchard School.

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

By: _____
Caleb Buckley, EdD
Executive Director

Dated: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services

Dated: _____

Approved as to form:

Linda C.T. Simlick, General Counsel
San Juan Unified School District

ATTACHMENT "A"
SPECIAL EDUCATION
MEMORANDUM OF UNDERSTANDING
Between
SAN JUAN UNIFIED SCHOOL DISTRICT
And
GOLDEN VALLEY CHARTER SCHOOL
FOR EDUCATIONAL RENEWAL

Golden Valley River School

This Memorandum of Understanding ("MOU") is entered into between the San Juan Unified School District ("District") and the Golden Valley Charter School For Educational Renewal ("Golden Valley Charter School"), on behalf of Golden Valley River School ("Orchard School"). The purpose of this MOU is to define the practices and procedures between the parties concerning special education services.

1. **Term of Agreement:** The term of this MOU shall be for three (3) years and, subject to the approval of District's Board of Education, will become effective July 1, 2022, continuing through June 30, 2025.
2. **Amendments:** Any modification of this MOU shall be in writing and executed by duly authorized representatives of both parties specifically indicating the intent of the Parties to modify this MOU and shall be approved by District's Board of Education.
3. **Responsible party:** The parties agree that Golden Valley Charter School is responsible to provide special education programs and services to eligible student with disabilities who attend River School.

Student referral, identification and assessment for special education will follow federal and state mandates. Special education policies and procedures of Golden Valley Charter School will be in accordance with the District's special education local plan area ("SELPA") which governs special education in the District.

4. **Special Education Funding:** The District shall receive all special education funds generated by Golden Valley Charter School from all state and federal special education funding sources and shall be responsible for allocating funds as identified in the following two paragraphs to Golden Valley Charter School for the provision of special education programs and services provided by River School. Funds allocated by the District to Golden Valley Charter School for the purpose of serving the needs of special education students shall only be used for special education purposes.

The District will receive and pass through 65% of Golden Valley Charter's generated AB 602 funding¹. Golden Valley Charter's generated revenue will be computed by multiplying the SELPA's AB 602 funds per Average Daily Attendance ("ADA") funding by Golden Valley Charter School's AB 602 ADA. The per ADA allocation is computed by dividing the SELPA's AB 602 funding by the SELPA's AB 602 ADA. Pursuant to state law, a SELPA is funded for the greater of its current or prior-year funded ADA (total District and Charter), thus providing some level of funding protection for a SELPA with declining enrollment. Projected AB 602 revenues will be used until the California Department of Education (CDE)'s Second Principal Apportionment (P-2) and Annual (Annual R1, Annual R2, etc.) are published, at which time these final adjustments will be allocated to Golden Valley Charter School. This revenue-based pass through of funds will begin with the 2021-22 AB 602 Apportionment, including prior year adjustments related to 2021-22 or later fiscal years. The funds will be used by Golden Valley Charter to provide the programs and services as described in the IEPs of special education students attending River School.

Preschool funds received by the SELPA will not be passed through to Golden Valley Charter School, as Golden Valley Charter School does not provide special education services to Preschool students. Funds received for Federal IDEA Part B, Section 611, and Federal Mental Health Services will not be passed through to Golden Valley Charter School; however, the parties agree to re-evaluate these funds in future years should circumstances change with Golden Valley Charter School. Funds received from the state of California for Mental Health services shall be passed through at 50% of Golden Valley Charter School's generated revenue if Golden Valley Charter School meets the District's identified qualifications. Funds received from the state of California for mental health services shall only be used for mental health services for special education students that qualify for mental health services.

Golden Valley Charter School will receive funds for River School's staffing and services based on the District's Revenue Pass-Through Model. The District will send to Golden Valley Charter revised projections for current year based on projected P-2 figures using CDE's first principal apportionment (P1) and future year based on the Governor's proposed new year budget. If the District receives notice from the State of significant funding changes prior to P1, the District will provide notice of those funding changes to Golden Valley Charter within 15 business days.

5. Low Incidence Equipment: Low incidence equipment² will be provided by the District, as necessary, to River School students who have low incidence equipment requirements as specified in a student's IEP. River School shall follow the same procedures to access low incidence equipment as are followed by other schools in the District, available through the District's program specialist or designee.

6. Special Education Services: Special education services for River School students will be determined by a student's IEP team. River School, similar to other District schools, may not provide a full range of programs and services for each and all students who may attend. If the special education needs of a student, as defined in a student's IEP, cannot be met at River School, the student's IEP team, which will include a District representative, will determine a free, appropriate, public education for the student.

¹ The AB 602 funding model provides funding to SELPAs based on a rate per unit of ADA.

² Examples of low incident equipment include, but are not limited to, FM systems for students with hearing impairments, equipment to create large print for students with vision impairments, and/or assistive and/or augmentative equipment for students with physical disabilities.

7. **Due Process Litigation:** Golden Valley Charter School shall be responsible for fifty percent (50%) of all fees and costs associated with any due process proceeding involving River School. Fees and costs include "out-of-pocket" expenses incurred in the due process hearing which by way of example may include, but are not limited to, fees and costs of court, litigation, expert witnesses, and/or a student's attorney fees, whether agreed upon in settlement, ordered by the Office of Administrative Hearings, or ordered by any other judicial agency. Fees may also include a pro rata share of the fees for legal representation by the District's legal staff handling the due process proceeding.

In the event that the District and/or Golden Valley Charter School/River School is required, whether through settlement or due process, to contract for educational services, support services, educational placement services, nonpublic school, and/or residential placement, the costs related to said placements, programs, and services will be shared equally between the District and Golden Valley Charter School/River School. Golden Valley Charter School and/or River School will be responsible for all legal fees and costs incurred by their own outside counsel should they wish to hire legal representation outside the District to represent the Golden Valley Charter and/or River School.

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

By: _____
Caleb Buckley, Ed.D.
Executive Director

Dated: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services

Dated: _____

Linda C.T. Simlick, General Counsel
San Juan Unified School District



Facilities Services
6135 Sutter Avenue, Carmichael, CA 95608
Phone: (916) 971-5740; FAX (916) 481-7825
Web: www.sanjuan.edu/facilities

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer

March 29, 2022

Caleb J. Buckley, Executive Director
Golden Valley Charter Schools
1000 River Rock Drive, Suite 220
Folsom, CA 95630

Notice of Renewal

Dear Mr. Buckley:

This notice is to inform you that the San Juan Unified School District (“District”) is exercising its option to renew the lease between the District and Golden Valley Charter Schools for the properties located at 6550 Filbert Ave, Orangevale, CA 95662 (“Lease”). As per Section 2 of the Lease, the District is exercising its option to renew for a term of one (1) year , beginning on July 1, 2022 and ending on June 31, 2023, at the end of which the District may elect to renew the Lease for an additional year as per the terms of the Lease.

Please contact us with any questions.

Sincerely,

Frank Camarda

Frank Camarda
Chief Operations Officer
San Juan Unified School District



Facilities Services
6135 Sutter Avenue, Carmichael, CA 95608
Phone: (916) 971-5740; FAX (916) 481-7825
Web: www.sanjuan.edu/facilities

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer

March 29, 2022

Caleb J. Buckley, Executive Director
Golden Valley Charter Schools
1000 River Rock Drive, Suite 220
Folsom, CA 95630

Notice of Renewal

Dear Mr. Buckley:

This notice is to inform you that the San Juan Unified School District (“District”) is exercising its option to renew the lease between the District and Golden Valley Charter Schools for the properties located at 9601 Lake Natoma Drive, Orangevale CA 95662 (“Lease”). As per Section 2 of the Lease, the District is exercising its option to renew for a term of one (1) year , beginning on July 1, 2022 and ending on June 31, 2023, at the end of which the District may elect to renew the Lease for an additional year as per the terms of the Lease.

Please contact us with any questions.

Sincerely,

Frank Camarda

Frank Camarda
Chief Operations Officer
San Juan Unified School District

Zachary Phillips Faculty Delegate Orchard School

Board report Orchard Campus

April 6, 2022

To the trustees and the chairperson of the GV board of trustees,

Spring has sprung and we are now enjoying it in full, it already is flying by, with just 34 days remaining in the school year as of this writing! Spring has brought some allergies, some spring fever wiggles, and some excellent field trips. Spring has brought some seasonal illnesses, some strep throat, and colds, but not a surge of covid-19 thankfully.

With the season also we have seen several great field trips happening. Ms. Hidden's third grade went to Soil-Borne Farm for a third trip, while Ms. Campos' sixth grade ventured out to the Black Cavern for some mineralogy studies. Mr. Alves took his seventh grade on their first field trip in years to the SMUD Museum of Science and Curiosity. My eighth grade is gearing up for an amazing year-end trip to Synergia.

We have been getting lots of work done as well, the faculty has established a behavior committee to begin to disseminate the ends and outs of our behavior systems. DEI committee meets regularly, and the faculty has been discussing diversity questions in meetings following the direction of Janice and Becky.

This is the time of year when things really start to pick up as we gain momentum toward the end, we have lots to cover in the classrooms and there are plenty of activities we need to come together on. We are looking forward to a beautiful end to a school year that has been a blessing. We have remained together and healthy with many challenges, and we will have a good downhill coast from here.

Hopefully for the remainder of the year we will be able to start having the community gather in our open spaces in safe ways and see an end that looks increasingly like what we have grown accustomed to over the years.

Thank you,

Zachary Phillips

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!

Becky Page
DEI Committee Report
April 1, 2022

The DEI committee continues to meet twice a month via zoom. We've implemented submissions to the Community News for all Golden Valley Schools sharing support and information relating to diversity and a variety of cultures. We just received information from our community survey and are in the process of organizing and working with this feedback from Golden Valley stakeholders. The committee's next big task is to create a journey map through Golden Valley. This will consider the experience a Golden Valley Family has at each touchpoint for example from looking at the website, the PIM, registration, and as a Golden Valley family. This will help the committee develop recommendations to enhance the experience at our schools for all.

GOLDEN VALLEY CHARTER SCHOOL OF SACRAMENTO ORANGEVALE, CALIFORNIA

VOLUNTEER POLICY

(Approved by the Board of Trustees 04-22-09)

VOLUNTEER ASSISTANCE

Children and schools gain a great deal when every part of a community comes together to support education. This is why the School Administration and the Board of Trustees encourages parents/guardians and other members of the community to share their time, knowledge, and abilities with our school. Volunteers help to enrich the educational program and to strengthen our schools' relationships with businesses, public agencies and private institutions. The presence of volunteers in the classroom and on school grounds also enhances supervision of students and contributes to school safety.

When deemed necessary by the Principal or designee, the use of volunteers may be authorized and procedures shall be established to protect the safety of students and adults in accordance with laws related, but not limited, to tuberculosis testing, fingerprinting, disruptive behavior, and criminal records checks.

Volunteers shall act in accordance with GVCS policies, regulations, and school rules. A staff member who supervises volunteers may ask any volunteer who violates school rules or acts inappropriately to leave the campus. Staff members are encouraged to confer with the Principal or designee regarding any such matters. The Principal or designee shall be responsible for investigating and resolving complaints regarding volunteers.

Definitions

Visitor – A visitor is an individual who may attend a Charter School event or activity, including but not limited to, theater or sporting events or parent-teacher nights. Visitors may or may not be accompanied by a Charter School employee, depending on direction given to employees by Charter School administration. Visitors are required to sign a register or obtain written authorization prior to attendance and to comply with the visitation policy.

Volunteer – A volunteer is an individual with prior Charter School authorization who voluntarily assists with GVCS activities on a regular and ongoing basis. Volunteers must complete a volunteer application and pass a background check and tuberculosis test.

Volunteer Non-Teaching Aides - Volunteer non-teaching aides may supervise students during lunch and/or breakfast periods or may serve as non-teaching aides under the immediate supervision and direction of certificated personnel to perform non-instructional work which assists certificated personnel in the performance of teaching and administrative responsibilities.

Volunteer Instructional Aides - Volunteer instructional aides may assist certificated personnel in the performance of their duties, in the supervision of students, and in instructional tasks. These tasks may be performed by a person not licensed as a classroom teacher. These duties shall not include assignment of grades to students. An instructional aide need not perform his/her duties in the physical presence of the teacher, but the teacher retains responsibility for the instruction and supervision of students in his/her charge and direction of the aide.

Supervision and Volunteer Behavior

Volunteering is a privilege, and as such, any volunteer may be asked to cease volunteering at any time. Volunteers work under the direct supervision of the professional staff or their designees. Volunteers are not permitted to be alone with any student without the express permission of the Charter School. GVCS is responsible for the education, safety, and well-being of each student, as well as providing a hostile free workplace. For this reason, a teacher, staff member, or volunteer coordinator may request the reassignment or removal of a volunteer whose actions are not in the best interest of the school or its students. The Principal and/or Board of Trustees shall make a final determination regarding whether a volunteer shall be reassigned or if a volunteer is no longer needed, eligible or welcome to volunteer at the school or at school sponsored events.

Confidentiality

Information of a confidential nature may be shared with volunteers. The problems, abilities, relationships and confidences of students, parents and staff should never be discussed with any individual unless he or she has a professional right to know.

Student Records

GVCS recognizes the right of students and their parents to have full access to individual student records. GVCS also recognizes the confidentiality of such records and directs all employees, school officials, and designated volunteers to maintain accurate records and protect the privacy and confidentiality of student records except where state and federal law provides otherwise. A background check will be performed on any individual who is granted access to student records. GVCS maintains responsibility for training employees, officials, and designated volunteers regarding this policy, and of the rights and responsibilities associated with being granted access to confidential information. All volunteers with access to student records will be required to sign a confidentiality agreement.

Training

Training shall be provided to volunteers when needed.

Sex Offender Checks

California law prohibits registered sex offenders from serving as volunteer non-teaching and instructional aides, as defined above. Before authorizing any person to serve as a volunteer non-teaching aide or a volunteer instructional aide, the Principal or designee shall ask a local law enforcement agency to conduct an automated records check and/or call the Department of Justice to determine that the individual is not a registered sex offender. Volunteers shall be informed that the Charter School is conducting this records search.

Tuberculosis Testing

All volunteers shall submit evidence that they are free from active tuberculosis at least once every four years.

All volunteers in child care and development programs shall be tested for tuberculosis within 60 days before or within seven days after the volunteer service begins. Staff shall also maintain follow-up reports indicating that the volunteer is free from tuberculosis at least once every four years.

Fingerprinting

All volunteers who have any contact with students shall be fingerprinted for criminal record clearance before being permitted to volunteer.

GOLDEN VALLEY CHARTER SCHOOLS COVID-19 SAFETY PLAN

CONTACTS

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 2022.03.30</i>

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.

~~An attempt has been made to unify the approach among the three schools. Where the sites or programs dictate a difference, it has been highlighted in a unique section for each school.~~

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

SCREENINGS FOR STUDENTS AND STAFF

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, distancing, 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, ~~under modified and full quarantine,~~ ~~staff that have been exposed to a positive COVID case,~~ 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 **or asymptomatic 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. 14 days from last contact and no symptoms for 10 days.

~~We recognize that a negative test does not rule out COVID 19 infection. Unless the individual has gone to a medical provider and that provider has been able to provide an alternative diagnosis such as flu or RSV, Public Health recommends that the symptomatic individual be isolated for 10 days even with a negative test result.~~

Orchard Safety Officer: Becky Page
 Email: bp@goldenvallycharter.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@goldenvallycharter.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.

Tahoe Safety Officer: TBD
 Email: ~~TBD~~
 Phone: ~~530-717-3019~~

~~[Nevada County Testing Information](#)~~
~~[Placer County Testing Information](#)~~

-

~~Community Testing Locations:-~~

~~Placer County COVID Testing Site-~~

~~10990 Donner Pass Road in Truckee~~

~~<https://www.lhi-care/covidtesting>~~

~~Free of cost. Asymptomatic or symptomatic. Must register online.~~

~~TTUSD Staff and Student COVID Testing Site~~

~~Rideout Community Center at 740 Timberland Lane, Tahoe City~~

~~[COVID-19 Updates & Resources / COVID-19 Testing Public & Asymptomatic Staff \(ttusd.org\)](#) Only for symptomatic or exposed staff and students~~

~~Tahoe Forest Respiratory Illness Clinics~~

~~Tahoe Forest Hospital in Truckee and Incline Village (soon to be a Tahoe City site)~~

~~Call COVID hotline (530) 582-3450 to have an RN triage symptoms and assist in scheduling appointments for medical evaluation and testing. This is a medical appointment by a provider (MD, NP, or PA). Billed to insurance. Symptomatic patients only.~~

CASE REPORTING, CONTACT TRACING, AND INVESTIGATION

~~IDENTIFICATION AND TRACING CONTACTS~~

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 ~~as it relates to physical distancing and face covering use while on and off campus.~~ 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. ~~Golden Valley Charter Schools will use the COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix).~~

~~Students shall have assigned seating. Schools should maintain accurate classroom seating charts, including approximate average distance between seats, and make them accessible to designated contact tracing staff.~~

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](#)

~~Contact tracing will be conducted utilizing the COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix).~~

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](#)

~~Contact tracing will be conducted utilizing the COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix).~~

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

Tahoe Contact Tracer: Barbara Linares
Email: blinares@goldenvalleycharter.org
Phone: 530-717-3019

~~Designated contract tracer will complete the [Johns Hopkins COVID-19 online contact tracing course](#)~~

~~Contact tracing will be conducted utilizing the COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix).~~

~~All GVTS confirmed cases of COVID-19 are reported to Placer County Public Health, 530-889-7198.~~

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.
- ~~All high touch surfaces and bathrooms will be cleaned throughout the day. Common areas (sinks, bathrooms, doorknobs, table tops, shared items, etc.) will be cleaned and sanitized a minimum of twice daily.~~ Daily janitorial services will use stringent cleaning practices during the day while deep disinfection of the full campus will be conducted each evening.
- ~~Students will use all their own supplies, labeled with names and kept organized and separated. If sharing is unavoidable, supplies or equipment will be sanitized thoroughly before use by the next cohort. Sharing food is never allowed on campus.~~
- **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

~~While indoors, students will remain with their own class throughout the day reducing the number of contacts.~~

~~In order to maintain safety precautions, Golden Valley Charter Schools discourages visitors at all schools.~~

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.

~~Typical roles for parent volunteers during the school day are to help with handwork, accompany classes on walks off campus, and support reading groups. Current policy requires all volunteers to be fingerprinted with a Dept. of Justice background check and proof of a clear TB test. Drivers on fieldtrips also need to submit paperwork such as insurance, ID, registration, etc.~~

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.

~~Until further notice, the school will not schedule any large community gatherings including festivals.~~

~~Parent Meetings that are scheduled at the school can be held outdoors, indoors or by zoom.~~

~~Class cohorts will eat outside to the greatest extent possible. If indoors, students will be socially distanced to the greatest extent possible.~~

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.

~~CLASS PLAYS~~

~~Class Plays will be performed. outdoors and indoors. The class teacher will decide whether a play is performed during the year.~~

~~For Indoor Performances~~

- ~~For student performance, up to four classes in the audience or as space allows~~
- ~~Only immediate family (same household) may attend the “parent performance”~~
- ~~Family groups will sit in pods spaced 6 feet apart~~

- ~~○ Maximum Occupancy – 85 at River~~
- ~~○ Maximum Occupancy – 76 at Orchard~~
- ~~○ Tahoe – no indoor performance space~~

~~For Outdoor Performances~~

SPORTS

~~Sports will follow current Sacramento County Public Health guidance.~~

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

~~GVCS will not offer distance learning in the format it was presented during the 2020-21 school year. Instead, parents may request to participate in independent study. The guidelines for this request have just been published and the new policy will be amended by the board to reflect these changes. 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. More information will be available soon.~~

AFTERCARE

Golden Valley Charter Schools will offer childcare according to ~~revised~~ 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. ~~The majority of our children in aftercare are waiting for an older sibling to be dismissed and are in school while students are still in classes that are in session.~~

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.

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.
- All high touch surfaces and bathrooms will be cleaned throughout the day. Common areas (sinks, bathrooms, doorknobs, table tops, shared items, etc.) will be cleaned and sanitized a minimum of twice daily. Daily janitorial services will use stringent cleaning practices during the day while deep disinfection of the full campus will be conducted each evening.
- Students will use all their own supplies, labeled with names and kept organized and separated. If sharing is unavoidable, supplies or equipment will be sanitized thoroughly before use by the next cohort. Sharing food is never allowed on campus.
- **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.

VISITORS, VOLUNTEERS & GATHERINGS

While indoors, students will remain with their own class throughout the day reducing the number of contacts.

In order to maintain safety precautions, Golden Valley Charter Schools discourages visitors at all schools.

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 Golden Valley Charter Schools

~~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.~~

~~Typical roles for parent volunteers during the school day are to help with handwork, accompany classes on walks off campus, and support reading groups. Current policy requires all volunteers to be fingerprinted with a Dept. of Justice background check and proof of a clear TB test. Drivers on fieldtrips also need to submit paperwork such as insurance, ID, registration, etc.~~

~~Gatherings will follow current guidance from California Department of Public Health and/or Sacramento County Public Health (SCPH).~~

~~Until further notice, the school will not schedule any large community gatherings including festivals.~~

~~Parent Meetings that are scheduled at the school can be held outdoors, indoors or by zoom.~~

~~Class cohorts will eat outside to the greatest extent possible. If indoors, students will be socially distanced to the greatest extent possible.~~

CLASS PLAYS

~~Class Plays will be performed outdoors and indoors. The class teacher will decide whether a play is performed during the year.~~

For Indoor Performances

- ~~● For student performance, up to four classes in the audience or as space allows~~
- ~~● Only immediate family (same household) may attend the “parent performance”~~
 - ~~○ Family groups will sit in pods spaced 6 feet apart~~
 - ~~○ Maximum Occupancy — 85 at River~~
 - ~~○ Maximum Occupancy — 76 at Orchard~~
 - ~~○ Tahoe — no indoor performance space~~

For Outdoor Performances

Sports will follow current Sacramento County Public Health guidance.

INDEPENDENT STUDY

GVCS will not offer distance learning in the format it was presented during the 2020-21 school year. Instead, parents may request to participate in independent study. The guidelines for this request have just been published and the new policy will be amended by the board to reflect these changes. 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. More information will be available soon.

ENTRANCE AND EGRESS

The movement of students, staff, and parents will be managed to avoid close contact and/or mixing of cohorts.

Parents and visitors are not permitted on campus during drop off and pick up.

Golden Valley Orchard School

Drop off is from 8:00 – 8:15

Pick up: Kindergarten, 11:45 am at designated area; LBAK at 3:15 pm

Grades 1-2 at 2:40 pm – Parking Lot on Central Ave.

Grades 3-8 3:10 pm – Parking Lot on Central Ave.

Grades 1-8: Thursday Minimum Day pick up at 12:45 pm

Golden Valley River School

Drop off is from 8:00 – 8:15

Pick up: Kindergarten, 11:45 am

Grades 1-2, at 2:40 pm

Grades 3-8, 3:10 pm

Meadow Brook Home Study 1:45 pm

Grades 1-8: Thursday Minimum Day pick up at 12:45 pm

Golden Valley Tahoe School

~~Drop off is from 8:15 – 8:30 am~~

~~Pick up: Kindergarten, 2:30 pm~~

~~Grades 1-6, 3:05 pm~~

~~Grades K-6: Friday Minimum Day pick up at 12:45 pm~~

~~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.~~

~~FIELD TRIPS – A HEALING SOCIAL LIFE~~

~~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.~~

~~SCREENINGS FOR STUDENTS AND STAFF~~

~~**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.~~

~~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~~

IDENTIFICATION AND TRACING CONTACTS

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. Golden Valley Charter Schools will use the **COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix)**.

Students shall have assigned seating. Schools should maintain accurate classroom seating charts, including approximate average distance between seats, and make them accessible to designated contact tracing staff.

Orchard 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](#)

Contact tracing will be conducted utilizing the **COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix)**.

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

River 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](#)

Contact tracing will be conducted utilizing the **COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix)**.

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

Tahoe Contact Tracer: Barbara Linares
 Email: blinares@goldenvalleycharter.org
 Phone: 530-717-3019

Designated contract tracer will complete the [Johns Hopkins COVID-19 online contact tracing course](#)

~~Contact tracing will be conducted utilizing the COVID-19 REPORTING AND CONTACT TRACING FORM FOR SCHOOLS (see appendix).~~

~~All GVTS confirmed cases of COVID-19 are reported to Placer County Public Health, 530-889-7198.~~

AFTERCARE

~~Golden Valley Charter Schools will offer childcare according to revised 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. The majority of our children in aftercare are waiting for an older sibling to be dismissed and are in school while students are still in classes that are in session.~~

BELL SCHEDULE

~~Golden Valley Charter Schools will maintain the minimum instructional minutes required by the California Department of Education. Instruction will take place in person.. The Bell Schedule will reflect typical school day such as the 2019-2020 school year.~~

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.~~

STAFF TRAINING AND FAMILY EDUCATION

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 as it relates to physical distancing and face covering use while on and off campus.

The Safety Officer is responsible for responding to COVID-19 concerns.

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

GVCS Human Resources: Marnie Whitworth
Email: mwhitworth@goldenvalleycharter.org
Phone: 916-597-1035

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

GVCS Human Resources: Marnie Whitworth
Email: mwhitworth@goldenvalleycharter.org
Phone: 916-597-1035

Tahoe Safety Officer: Barbara Linares
Email: blinares@goldenvalleycharter.org
Phone: 530-717-3019

GVCS Human Resources: Marnie Whitworth
Email: mwhitworth@goldenvalleycharter.org
Phone: 916-597-1035

TESTING OF STAFF AND STUDENTS

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, distancing, 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, **s under modified and full quarantine, staff that have been exposed to a positive COVID case,** 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 **or asymptomatic 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. 14 days from last contact and no symptoms for 10 days.**

We recognize that a negative test does not rule out COVID-19 infection. Unless the individual has gone to a medical provider and that provider has been able to provide an alternative diagnosis such as flu or RSV, Public Health recommends that the symptomatic individual be isolated for 10 days even with a negative test result.

Orchard Safety Officer: Becky Page
Email: bp@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.

Tahoe Safety Officer: TBD
Email: **TBD**
Phone: 530-717-3019

[Nevada County Testing Information](#)
[Placer County Testing Information](#)

-

Community Testing Locations:-

Placer County COVID Testing Site-

10990 Donner Pass Road in Truckee

<https://www.lhi.care/covidtesting>

Free of cost. Asymptomatic or symptomatic. Must register online.-

TTUSD Staff and Student COVID Testing Site

Rideout Community Center at 740 Timberland Lane, Tahoe City

[COVID-19 Updates & Resources / COVID-19 Testing Public & Asymptomatic Staff \(ttusd.org\)](#) Only for symptomatic or exposed staff and students

Tahoe Forest Respiratory Illness Clinics

Tahoe Forest Hospital in Truckee and Incline Village (soon to be a Tahoe City site)

Call COVID hotline (530) 582-3450 to have an RN triage symptoms and assist in scheduling appointments for medical evaluation and testing. This is a medical appointment by a provider (MD, NP, or PA). Billed to insurance. Symptomatic patients only.

ADDRESSING POTENTIAL EXPOSURE AND/OR COVID-19 POSITIVE STUDENTS, TEACHERS, AND STAFF AT SCHOOL AND IN THE WORKPLACE

This guidance includes several scenarios for school settings (teachers, staff, and students on campus) and for office settings (district offices or schools with staff, but no students on campus). It also includes templates for communicating with staff and/or parents about the variety of scenarios that may impact school sites. In the event that your school or district office is experiencing a scenario that is not covered in this document, contact Sacramento County Public Health for guidance on your specific situation.

A positive covid case in the community will be reported to the local public health department if required by SCPH or CDPH. The most current letter and notice instructions will be distributed based upon the local public health recommendations.

QUARANTINE RECOMMENDATIONS SCPH quarantine recommendations may vary based on the extent to which school personnel are able to conduct detailed contact tracing (identify close contacts, describe extent of mask usage, etc.). In the absence of detailed contract tracing information, expect quarantine recommendations to be broader and include a larger number of potential contacts.

Close contacts in the outdoor setting should be treated the same as indoor close contacts with regard to quarantine recommendations.

Quarantine recommendations will follow current guidance by SCPH and CDPH.

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

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.

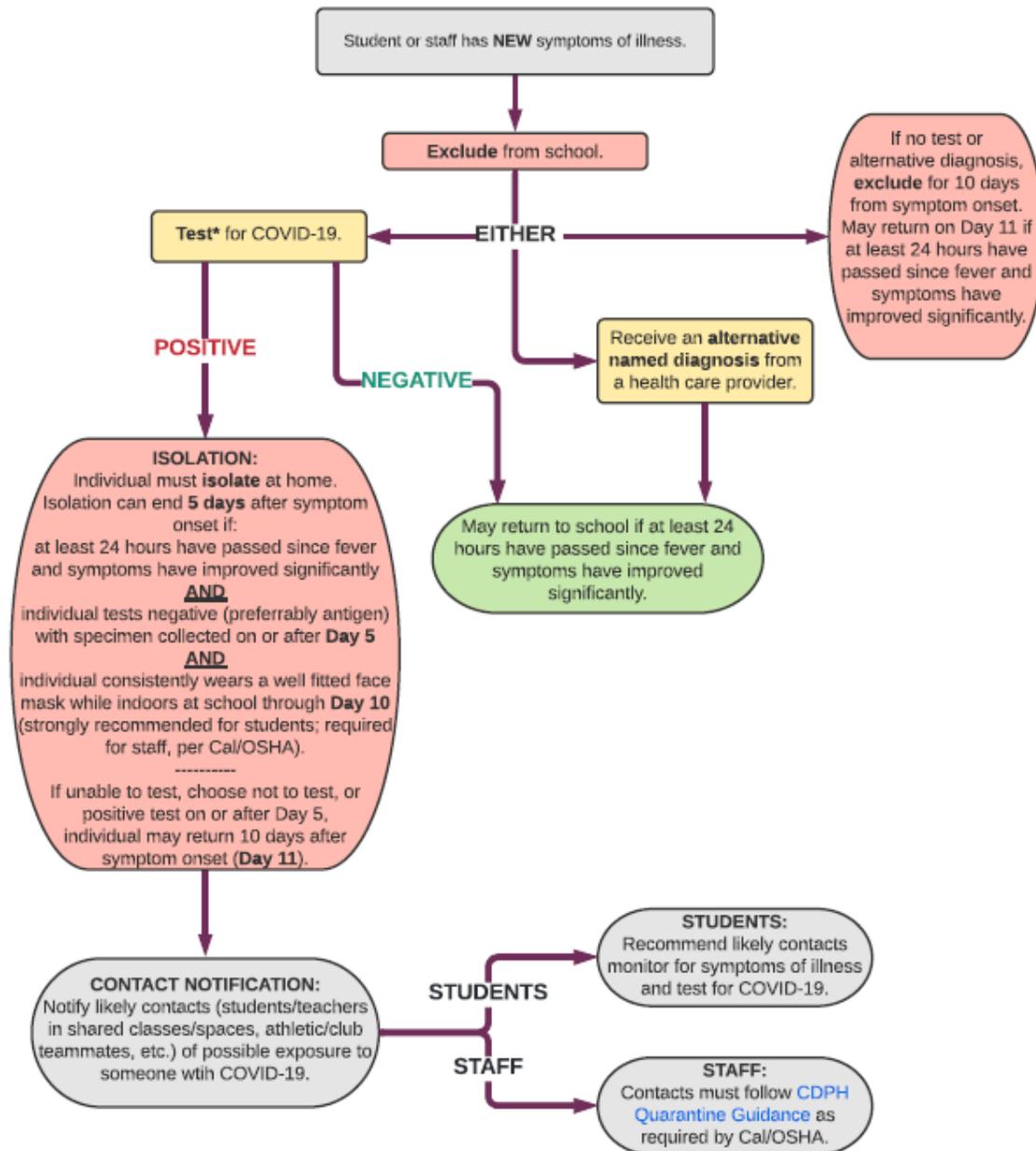
- Do you have a fever (100.4° F or greater) without having taken any fever-reducing medications?
- Do you have a loss of smell or taste?
- Do you have a cough?
- Do you have muscle aches?
- Do you have a sore throat?
- Do you have congestion or a runny nose?
- Do you have shortness of breath?
- Do you 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?

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]

SAMPLE LETTER

~~COVID-19 POSITIVE PERSON AT SCHOOL — NOT A CONTACT~~

To be utilized to inform families that someone at school tested positive for COVID-19, but that their student was not identified as a close contact.

Date

Dear [School/Classroom] Parents/Guardians,

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 at [School Name] has tested positive for COVID-19.

Your child was not a close contact with the person who tested positive for COVID-19.

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]

SAMPLE LETTER

MODIFIED QUARANTINE (ALL PARTIES MASKED)

To be utilized to inform families when their student was a close contact of a student or staff member who tests positive for COVID-19. Students only.

Date

Dear **[School/Classroom]** Parents/Guardians,

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 at **[School Name]** has tested positive for COVID-19.

Your child was identified as a close contact of the person who tested positive for COVID-19. Since your child and the person they were in contact with were both wearing masks, your child is eligible to participate in **modified quarantine**. Under modified quarantine, your child:

- must quarantine (stay home) until **[Date]** with the exception of coming to school;
- may not participate in extracurricular activities, including sports; **AND**
- must complete COVID-19 testing twice per week.

If your child is unable or unwilling to complete the testing requirements of modified quarantine, they will be subject to full quarantine and will need to stay home until **[Date]**.

Quarantine periods can be shortened with a negative COVID-19 test. If your child tests negative for COVID-19 on a sample collected on or after **[Date]**, they may return to school without restrictions on or after **[Date]**.

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]

SAMPLE LETTER

~~QUARANTINE (STUDENT; ALL PARTIES NOT MASKED)~~

~~To be utilized to inform families when their student was a close contact of a student or staff member who tests positive for COVID-19.~~

Date

Dear ~~[School/Classroom]~~ Parents/Guardians,

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 at ~~[School Name]~~ has tested positive for COVID-19.

Your child was identified as a close contact of the person who tested positive for COVID-19. Since your child and the person they were in contact with were not both wearing masks, your child is required to quarantine (stay home) until ~~[Date]~~. They may not leave home except to seek medical care during this period.

Quarantine periods can be shortened with a negative COVID-19 test. If your child tests negative for COVID-19 on a sample collected on or after ~~[Date]~~, they may return to school without restrictions on our after ~~[Date]~~.

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]~~

SAMPLE LETTER

QUARANTINE (STAFF)

To be utilized to inform staff when they are identified as a close contact of a student or staff member who tests positive for COVID-19.

Date

Dear [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 at [School Name] has tested positive for COVID-19.

You were identified as a close contact of the person who tested positive for COVID-19. You are required to quarantine (stay home) until [Date]. You may not leave home except to seek medical care during this period.

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

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. **using this reporting form OR by submitting a line list (if there are multiple cases and it is easier for the school)**
- Follow Sacramento County Public Health guidance after identification of a student or staff with confirmed COVID-19
- ~~PLACER COUNTY PUBLIC HEALTH~~

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) and/or Room Location:
<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 Symptoms: (if yes, please list)
			<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	Neg 9/24/20	
SAMPLE: Jimmy Lee	Room 1	555-555-5555	Student	Y	Y Fever 101	Y 9/22/20	Pos 9/24/20	

Please send/fax report to:

Sacramento County Public Health

COVID19@saccounty.net or Secure Fax: (916) 854-9709

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 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

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.



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

January 19, 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 January 6, 2022, which overrides the Cal/OSHA COVID-19 Prevention Emergency Temporary Standards in certain circumstances.

More information is available on [Cal/OSHA's ETS FAQs](#).

Vaccination status	Isolation or quarantine	Period of time to be excluded from work
All workers that test positive for COVID-19, regardless of vaccination status	Isolation	<ul style="list-style-type: none"> • Must be excluded from the workplace for at least 5 days. • A worker can return to work after day 5 if they do not have symptoms <u>and</u> test negative. • If a worker cannot test or declines to test¹ they can return to work after 10 days. • Must wear a face covering around others at work for a total of 10 days after the positive test.
Unvaccinated workers exposed to someone with COVID-19	Quarantine	<ul style="list-style-type: none"> • Must be excluded from the workplace for 5 days after the close contact and take a test on day 5. • A worker can come back to work after day 5 if they test negative and do not have any symptoms. • If the worker cannot test or declines to test¹ they can return to the workplace after day 10 if they do not have symptoms. • Must wear a face covering around others at work for 10 days after exposure. • If the worker develops symptoms, they must be excluded pending a test result.
Booster-eligible, but not boosted workers exposed to someone with COVID-19	No quarantine	<ul style="list-style-type: none"> • Does not need to be excluded from work if asymptomatic but must have a negative test 3-5 days after close contact. • Must wear a face covering around others at work for 10 days after exposure. If the worker develops symptoms, they must be excluded pending a test result.
Workers received a booster, or are fully vaccinated but not yet booster-eligible.	No quarantine	<ul style="list-style-type: none"> • Does not need to be excluded from work if asymptomatic, but must take a test on day 5 after exposure. • Must wear a face covering around others at work for 10 days after exposure. • If they develop symptoms, the worker must be excluded from the workplace pending a test result.

¹ An employer may require a test. More information is available in the [Department of Fair Employment and Housing FAQ](#).

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 is required if a worker was exposed to COVID-19 but tests are not available?

If a worker that is unvaccinated cannot be tested as required, quarantine must continue for at least 10 days as explained in the table. If a worker is fully vaccinated, whether or not they are booster eligible or have received a booster, and the worker cannot be tested on or by day 5, as applicable, employers should follow the ETS by ensuring the worker wears a face covering and maintains six feet of distance for 14 days following the close contact.

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

- January 19, 2022 – Updated to clarify this fact sheet does not apply to workplaces covered by the Aerosol Transmissible Diseases Standard.



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: [DOSH Consultation www.dir.ca.gov/dosh/consultation.html](http://www.dir.ca.gov/dosh/consultation.html)

Reporting, Recordkeeping, and Access

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.
 -
-

Caleb Buckley, EdD

Executive Director

8/4/2021

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

—



BOT Chair Report
DATE: 4/6/22

Practicing The Motto of the Social Ethic:

After two long years, the Board of Trustees has the privilege and opportunity to meet again on campus this month. March 11, 2020 was our last board meeting, in person. It is incredible to think about what has transpired since then.

As we begin to reemerge from this trying time, I have noticed that there has been a thinning of the social fabric. We have been distanced from each other and out of the practice of being in community with one another. This has caused confusion, distress, misunderstandings, miscommunications, disconnection....

The healing social life is found....

The entire globe has experienced a collective disaster that has cost lives, livelihoods, relationships, and so many losses. We need to accept that though there has been a universal impact, there has not been a universal experience or response. Each person, community, region, country, and community have experiences that are both common and distinct, though loss and grief have impacted us all in various ways.

When in the mirror of each human soul....

It is evident that in distress, people often lash out. Verbal and physical violence is a manifestation of distress. When people are distressed, they are often expressing unmet needs. This, in turn, requires identification, reconciliation, and healing.

The whole community finds its reflection....

It turns out that the trauma isn't always the most important part of resolving what happened. The most important part is what happens *afterward*. What is the care extended to us and others? What needs are met in the aftermath? When we look at repair and healing in ourselves, our community feels that benefit. And when the community works toward healing, individuals feel those ripple effects. It turns out the response to this trauma is the most important part, and it can be reciprocal.

And when, in the community....

Resilience is built on repair after things go awry. It is built on connection and reconnection. It is built on hardship, determination, and fortitude. It is built on the commitment of the community to work together toward something. We have a unique opportunity to heal and recreate our community after the devastation that has swept humanity, our communities, ourselves. To do this we can focus on the Virtues.



The virtue of each one is living....

Acceptance	Generosity	Reliability
Commitment	Gentleness	Resilience
Compassion	Gratitude	Self-Discipline
Consideration	Humility	Service
Courage	Integrity	Steadfastness
Creativity	Joyfulness	Tact
Determination	Kindness	Trust
Excellence	Optimism	Understanding
Flexibility	Patience	Unity
Forbearance	Perseverance	Wonder
Forgiveness	Purposefulness	Zeal

This list of virtues is neither exhaustive nor a complete. It is simply what inspires me about our community and the possibility of our community. I invite you to take on the practice of one or more of these virtues as we look toward healing ourselves and each other, and as we focus on rebuilding our community. Challenge yourself to cultivate the virtues that you initially shy away from. That is probably where it is needed most, for you and for others in the community.

We all have some rebuilding to do. What better place to do it than in with our children and their School Community? The healing social life is found....
We can do these hard things. And we are better when we do them together.

COVID-19 Safety Plan Updates:

There is good news on the COVID-19 front at our schools. The latest Omicron surge continues to predictively decline in our Sacramento community and on our campuses, even with the changes made in the last month to the mask requirements and subsequently to our COVID-19 Safety Plan.

Sacramento County Public Health COVID-19 Dashboard:

<https://sac-epidemiology.maps.arcgis.com/apps/MapSeries/index.html?appid=e11bc926165742ab99f834079f618dad>

GVCS COVID-19 Dashboard: <https://www.goldenvalleycharter.org/covid-19-school-resources>

As of last month, masks are now strongly recommended, instead of required, for all students and staff on campus. We continue to see about a third of students and staff wanting or needing to mask at school and the reports are that this is being supported well on campus. There have been new opportunities for volunteering and administrators and office staff actively help volunteers with their vaccine verification or testing. Class plays and other activities are being conducted and planned. As stated above, the Board of Trustees is being



held in public for the first time in two years and we will have support for both in-person and teleconference attendance.

There is new guidance on Public Health Guidance for K-12 Schools in California, 2021-22 School Year from the California Department of Public Health (CDPH) as of 4/6/22 that has informed the updated Plan that will be before the Board on that date. Here is the link to this update on 3/30/22:

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

After reviewing this latest guidance, the COVID-19 Safety Committee updated, revised, and reorganized of the Plan making it more streamlined. We have also included areas that are no longer mandated but that are proven and helpful, as we have continued to utilize as layered risk mitigation strategies. Many thanks to our Committee Member Ekaterina Hkmelniker and our Board Clerk Amala Easton for their thorough and diligent work on updating this plan. The main areas that have been updated include school-based events and gatherings. It is very exciting that we are at this place this Spring where we can engage in more community events in safer ways. We will continue look at the data and public health guidance and requirements from CDPH and SCPH to inform our responses in the weeks to come, with the main goal of providing equitable, in-person access to our educational environments, for all of our students.

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

Seeking Board Member Candidates

The Golden Valley Board of Trustees continues to seek new candidates for service in 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

April 6, 2022

K-8 Tuition-Free Public Waldorf Schools

THE CHARTER MANAGEMENT OFFICE

The Board of Trustees voted to close the Tahoe School at their last meeting, effective March 11. Notices were sent to all agencies and families connected with the school. Attached to the board agenda is the surrender of the lease document that outlines the final fiscal arrangements with FOTTW regarding the site and furniture. All assets of the Tahoe School will be given to the River School as a payment towards the \$50,000 loan GVTS owes GVRS. Teachers received final checks on March 11 while the special ed team had extra time to finish reports, and the office worked another two weeks. Principal Barbara Linares, who was technically a central office employee, has been reassigned until the end of May as extra support to the Orchard and River Schools. According to their website, FOTTW has raised \$186,558.86 to keep the campus open as a learning center.

You will see that we have a new safety plan on the agenda that will allow for more community gatherings to take place if approved. It's vital that our families are able to meet in person and rekindle relationships through the school. The Spring is full of class plays, May Fair, Medieval Games and Pentathlon, Friday assemblies, and of course graduation. During this season it's natural that some teachers and families will decide to make changes in their lives and move into other work or towns. Over 100 new students have been invited to join us in the Fall and the hiring committee is also working to find new teachers to welcome. After so much upheaval, the Golden Valley community is seeking connection and balance.

Look for an announcement soon about our open meeting with the strategic planning committee. Looking ahead to the next ten years of Golden Valley's mission, what priorities should we have and whom are we called upon to serve? After weathering incredible storms, we celebrate the resiliency of our charter Waldorf education to prepare our young people for the world that is shaping before them.



As we move into spring, Orchard's Sunshine Garden is continuing to develop with new garden beds

GOLDEN VALLEY ORCHARD SCHOOL



and a host of vegetables and flowers. The next step is adding a chicken coop so Orchard can have its own little flock. Many thanks to the Sunshine Garden volunteer crew. Another group of dedicated parents and teachers are working on plans to enhance our grades playground. The first step to developing the yard already happened. Thank you to the parents who donated sand toys, sidewalk chalk, and jump ropes. The immediate impact is seen in children's healthy play through laughter, joy, and cooperation. We are looking forward to adding extra game spots, a sensory garden, and additional playground equipment. Our newer teachers have just begun the Building Bridges Waldorf Training Program. The program is a mix of online and in-person classes and builds the foundations of Waldorf education. Orchard is grateful to have the opportunity to share the efforts of Barbara Linares with the River school. Barbara's warmth, wisdom, and friendliness are welcome and appreciated.

Orchard April 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



River School recently completed the third session of biography work with Lee Sturgeon-Day, who is a longtime favorite educator in the Waldorf community. Working on biography is done to develop unity amongst staff and heal from any perceived trauma during the pandemic or across one's lifetime. Teachers found the time spent reflecting on themselves in relation to colleagues powerful and validating. Our teaching community is supportive of one another, committed to the Waldorf pedagogy and our students, and hopeful about our community's future coming out of the pandemic. Several teachers started the Building Bridges program recently through Antioch University. One of our teachers will complete the final year of study in June! It will make 8 teachers out of 12 certified at River. Working as a student while working as class teacher takes fortitude, determination, and grit! Several employees outside of the teaching realm are also participating in the formation year including Eagle's Nest, Educational Support, and office staff.

River April 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 is our main focus for marketing effort this month and will continue through summer. Posting is occurring several times a week and ads are generated to a target audience. A twenty-five percent of our applications come from Internet searches, website visitations, and social media. Fifty percent of the applications heard of Golden Valley from a current family or from someone else, Word of Mouth. Fifteen percent of our applicants heard of us from their preschool.

Website Project: We back tracked the project back to the design process to amend the website format since we closed the Tahoe School. We will be in migration of content stage soon.

Outreach: Planning for the 22-23 school year is underway. GVEF will have the third annual fireworks booth this fourth of July. Last year we made more of a statement with large banners and printed Thank you cards with our schools' information. We did receive some interested families. We plan to have this again. GVEF is looking into having two booths this year. We plan to have a bigger presence at ChalkitUp!Sacramento and have our 10 x 10 booth set up near our art squares for Labor Day Weekend.



SPECIAL EDUCATION AND ASSESSMENTS

After a two-year hiatus, Golden Valley Orchard and River Schools, grades 3-8, are participating in the CASSPP site-wide assessment with the guidance of our Assessment Coordinators and the support of our Education Specialists.

In addition to our own Educational Support programs, both schools are still receiving support from the Catapult Learning staff. There has been ongoing communication and collaboration between Catapult, GV teachers, and parents to ensure that student needs (academic and/or social/emotional) are being addressed.

As we approach the end of the 21/22 school year, the Special Education teams will start to examine the remaining requirements for the end of the school year, such as establishing an Extended School Year and scheduling high school Transition meetings.

COMPLIANCE AND ACCOUNTABILITY

A committee of early childhood teachers, administrators, and central office staff have begun to meet to collaborate and develop the Golden Valley Charter Schools Transitional Kindergarten Plan that will come to the board for approval before June. Topics that are being worked on by the committee include: TK/K Vision, facilities, Expanded Learning Opportunities, curriculum and Waldorf pedagogy, and birthdate cutoffs. The committee has also been working on developing a professional development program that will allow early childhood teachers to obtain the equivalent of 24 ECE units that will be needed in addition to a Multiple Subject Teaching Credential by August 2023. Golden Valley will be able to apply for grant funds that will cover the costs associated with the additional professional development.

Other plans that are currently being worked on that will come to the board are the annual LCAPs and ELO Program. Golden Valley continues to research the school meal program options that are available to our two campuses.



DEVELOPMENT

ENROLLMENT

The Annual Giving Campaign for the River and Orchard campaigns was slow for this time of the year. This is expected. We have been planning and organizing our first Pledge-a-Thon to help us reach our goal of \$100,000 for each school. River needs \$25,000 and Orchard \$32,000. We are currently in the middle of this event.

The Build and Bloom campaign for the Tahoe school has ended. The online pledges platform has been deleted and all recurring donations have been stopped by either the customer or Golden Valley. Confirmations were sent to those that we ended. The campaign ended with actuals of \$ 65,026.

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	89/195	\$44,201	\$71,505	\$100,000	70%
AGC - River	107/255	\$60,204	\$80,691	\$100,000	77%
AGC - Tahoe	43	\$65,026	\$65,026	--	--
AGC - Unclassfd	2	\$280	\$280	--	--
GVEF 9/21 (Fireworks)	--	\$40,000 (\$36,003)		--	--
GVEF 10/21 (Eagle Chase)	--	\$40,000 (\$35,825)		--	--
Amzn Smile (GVEF)	--	\$742		--	--
Farm Fresh	--	\$768		--	--
Total to Date		\$256,990			
Projected Total				\$298,590	

*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 year. 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

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				
	March 1	Gain	Loss	March 31
TK/K		3		
1				
2				
3				
4				
5				
6				
7				
8				
Total Enrollment	262	3	0	265
River Enrollment Movement 1/1-1/31				
	March 1	Gain	Loss	March 31
TK/K		2		
1			2	
2				
3		1		
4		1		
5				
6				
7			1	
8				
Total Enrollment	294	4	3	295