

Finance Committee Agenda  
October 2, 2019  
4:30 pm

Agenda

1. **Call to Order** – 4:30 p.m.
2. **Roll Call** – 4:30 p.m.
3. **Approval of the Minutes** – 4:30 p.m.  
Action: Shall the committee approve the September 4, 2019 Meeting Minutes?
4. **2019-20 Orchard Budget** – 4:32 p.m.  
Discussion: The committee shall discuss the status of the 2019-20 Orchard budget.
5. **2019-20 River Budget** – 5:00 p.m.  
Discussion: The committee shall discuss the status of the 2019-20 River budget.
6. **Recitation of the Motto of the Social Ethic** – 5:30 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.
7. **Adjournment of the meeting** – 5:31 p.m.

Finance Committee  
September 4, 2019  
4:30 pm

Minutes

1. **The meeting was called to order at 4:30 pm.**
2. **Roll Call** – Caleb Buckley, Jennifer Huetter, Barbara Ames.
3. **2018-19 Unaudited Actuals** – The committee discussed the unaudited actuals of Orchard, River, and Tahoe.
4. **2019-20 Budget** – The committee discussed the status of the 2019-20 budget.
5. **Recitation of the Motto of the Social Ethic**  
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.
6. **The meeting was adjourned at 5:35 pm.**

Respectfully submitted by Amala Easton.

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Caleb Buckley

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Date

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** Golden Valley Orchard  
(name continued) \_\_\_\_\_  
**CDS #:** 3467447132399  
**Charter Approving Entity:** San Juan Unified School District  
**County:** Sacramento  
**Charter #:** 1728  
**Fiscal Year:** 2019-20

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To the entity that approved the charter school:  
(  ) 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: \_\_\_\_\_ Date \_\_\_\_\_  
Charter School Official  
(Original signature required)  
Print  
Name: Caleb Buckley Title Executive Director

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To the County Superintendent of Schools:  
(  ) 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Print  
Name: \_\_\_\_\_ Title \_\_\_\_\_

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For additional information on the BUDGET, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	<u>Adrienne Barnes</u>
Name	Name
_____	<u>School Business Manager, CSMC</u>
Title	Title
_____	<u>510-363-0415</u>
Telephone	Telephone
_____	<u><a href="mailto:abarnes@csmci.com">abarnes@csmci.com</a></u>
E-mail address	E-mail address

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(  ) 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date \_\_\_\_\_

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**Charter School Name:** Golden Valley Orchard

(name continued) \_\_\_\_\_

**CDS #:** 3467447132399

**Charter Approving Entity:** San Juan Unified School District

**County:** Sacramento

**Charter #:** 1728

**Budgeting Period:** 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	1,624,557.61	1,614,641.00		1,614,641.00
Education Protection Account State Aid - Current Year	8012	53,390.00	51,300.00		51,300.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	557,813.39	575,407.00		575,407.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		2,235,761.00	2,241,348.00	0.00	2,241,348.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290				0.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220				0.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		0.00	0.00	0.00	0.00
3. Other State Revenues					
Special Education - State	StateRevSE	65,168.00		104,703.00	104,703.00
All Other State Revenues	StateRevAO	129,562.81	43,567.73	13,093.12	56,660.85
Total, Other State Revenues		194,730.81	43,567.73	117,796.12	161,363.85
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	0.00	46,557.00	96,006.00	142,563.00
Total, Local Revenues		0.00	46,557.00	96,006.00	142,563.00
5. TOTAL REVENUES					
		2,430,491.81	2,331,472.73	213,802.12	2,545,274.85
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	535,779.44	571,828.00		571,828.00
Certificated Pupil Support Salaries	1200		0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	85,713.72	74,000.00		74,000.00
Other Certificated Salaries	1900	96,766.34	90,010.00		90,010.00
Total, Certificated Salaries		718,259.50	735,838.00	0.00	735,838.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	142,380.13	238,003.00		238,003.00
Non-certificated Support Salaries	2200	5,758.73	10,000.00		10,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	20,701.80	44,044.00		44,044.00
Clerical and Office Salaries	2400	61,739.55	54,289.00		54,289.00
Other Non-certificated Salaries	2900	35,336.16			0.00
Total, Non-certificated Salaries		265,916.37	346,336.00	0.00	346,336.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	104,668.58	98,859.79		98,859.79
PERS	3201-3202	57,326.55	94,732.76		94,732.76
OASDI / Medicare / Alternative	3301-3302	35,229.90	45,559.32		45,559.32
Health and Welfare Benefits	3401-3402	64,335.60	130,317.00		130,317.00
Unemployment Insurance	3501-3502	10,681.00	10,622.00		10,622.00
Workers' Compensation Insurance	3601-3602				0.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		272,241.63	380,090.87	0.00	380,090.87
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	2,851.23	3,565.00		3,565.00
Books and Other Reference Materials	4200	137.33	140.00		140.00
Materials and Supplies	4300	63,718.24	60,734.00		60,734.00
Noncapitalized Equipment	4400	10,000.00	25,117.00		25,117.00
Food	4700				0.00
Total, Books and Supplies		76,706.80	89,556.00	0.00	89,556.00
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	23,160.13	28,288.00		28,288.00
Dues and Memberships	5300	2,000.00	2,514.00		2,514.00
Insurance	5400	0.00			0.00
Operations and Housekeeping Services	5500	39,610.24	39,346.00		39,346.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	205,378.95	248,643.00		248,643.00
Transfers of Direct Costs	5700-5799	0.00			0.00
Professional/Consulting Services & Operating Expend.	5800	640,842.92	561,939.00		561,939.00
Communications	5900	7,857.82	7,805.00		7,805.00
Total, Services and Other Operating Expenditures		918,850.06	888,535.00	0.00	888,535.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	1,800.00	1,800.00		1,800.00
Total, Capital Outlay		1,800.00	1,800.00	0.00	1,800.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438	1,381.00	1,381.00		1,381.00
Principal	7439				0.00
Total, Other Outgo		1,381.00	1,381.00	0.00	1,381.00
<b>8. TOTAL EXPENDITURES</b>		2,255,155.36	2,443,536.87	0.00	2,443,536.87

<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>				
		175,336.45	(112,064.14)	213,802.12
				101,737.98

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00			0.00
2. Less: Other Uses	7630-7699	0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		175,336.45	(112,064.14)	213,802.12	101,737.98
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791				0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		175,336.45	(112,064.14)	213,802.12	101,737.98
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740			213,802.12	213,802.12
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790	175,336.45	(112,064.14)	0.00	(112,064.14)

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Golden Valley Orchard  
 (name continued)  
 CDS #: 3467447132399  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 1728  
 Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	1,614,641.00	0.00	1,614,641.00	1,735,605.00	1,735,605.00
Education Protection Account State Aid - Current Year	8012	51,300.00	0.00	51,300.00	52,820.00	52,821.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	575,407.00	0.00	575,407.00	592,456.00	592,456.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,241,348.00	0.00	2,241,348.00	2,380,881.00	2,380,882.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	104,703.00	104,703.00	107,806.00	108,581.00
All Other State Revenues	StateRevAO	43,567.73	13,093.12	56,660.85	58,465.06	59,154.08
Total, Other State Revenues		43,567.73	117,796.12	161,363.85	166,271.06	167,735.08
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	46,557.00	96,006.00	142,563.00	143,895.00	145,236.00
Total, Local Revenues		46,557.00	96,006.00	142,563.00	143,895.00	145,236.00
5. TOTAL REVENUES						
		2,331,472.73	213,802.12	2,545,274.85	2,691,047.06	2,693,853.08
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	571,828.00	0.00	571,828.00	601,206.00	601,206.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	74,000.00	0.00	74,000.00	76,220.00	76,220.00
Other Certificated Salaries	1900	90,010.00	0.00	90,010.00	92,710.00	92,710.00
Total, Certificated Salaries		735,838.00	0.00	735,838.00	770,136.00	770,136.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	238,003.00	0.00	238,003.00	245,143.00	245,143.00
Non-certificated Support Salaries	2200	10,000.00	0.00	10,000.00	10,300.00	10,300.00
Non-certificated Supervisors' and Administrators' Sal.	2300	44,044.00	0.00	44,044.00	44,044.00	44,044.00
Clerical and Office Salaries	2400	54,289.00	0.00	54,289.00	55,736.00	55,736.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		346,336.00	0.00	346,336.00	355,223.00	355,223.00

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	98,859.79	0.00	98,859.79	113,506.32	110,698.70
PERS	3201-3202	94,732.76	0.00	94,732.76	110,698.70	31,244.99
OASDI / Medicare / Alternative	3301-3302	45,559.32	0.00	45,559.32	47,645.33	28,438.33
Health and Welfare Benefits	3401-3402	130,317.00	0.00	130,317.00	144,455.85	10,622.00
Unemployment Insurance	3501-3502	10,622.00	0.00	10,622.00	10,622.00	18,096.93
Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00		1.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		380,090.87	0.00	380,090.87	426,928.20	199,101.95
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	3,565.00	0.00	3,565.00	3,786.00	3,930.00
Books and Other Reference Materials	4200	140.00	0.00	140.00	148.00	154.00
Materials and Supplies	4300	60,734.00	0.00	60,734.00	64,181.00	66,533.00

Noncapitalized Equipment	4400	25,117.00	0.00	25,117.00	28,247.00	28,768.00
Food	4700	0.00	0.00	0.00	0.00	
Total, Books and Supplies		89,556.00	0.00	89,556.00	96,362.00	99,385.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	28,288.00	0.00	28,288.00	22,078.00	22,461.00
Dues and Memberships	5300	2,514.00	0.00	2,514.00	2,670.00	2,771.00
Insurance	5400	0.00	0.00	0.00		
Operations and Housekeeping Services	5500	39,346.00	0.00	39,346.00	41,792.00	43,377.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	248,643.00	0.00	248,643.00	261,142.00	274,128.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	561,939.00	0.00	561,939.00	535,431.00	547,472.00
Communications	5900	7,805.00	0.00	7,805.00	8,291.00	8,605.00
Total, Services and Other Operating Expenditures		888,535.00	0.00	888,535.00	871,404.00	898,814.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	1,800.00	0.00	1,800.00	1,800.00	1,800.00
Total, Capital Outlay		1,800.00	0.00	1,800.00	1,800.00	1,800.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	1,381.00	0.00	1,381.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		1,381.00	0.00	1,381.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,443,536.87	0.00	2,443,536.87	2,521,853.20	2,324,459.95
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(112,064.14)	213,802.12	101,737.98	169,193.86	369,393.13

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(112,064.14)	213,802.12	101,737.98	169,193.86	369,393.13
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	320,226.00	0.00	320,226.00	421,963.98	591,157.84
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		320,226.00	0.00	320,226.00	421,963.98	591,157.84
2. Ending Fund Balance, June 30 (E + F.1.c.)		208,161.86	213,802.12	421,963.98	591,157.84	960,550.97
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		213,802.12	213,802.12		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	208,161.86	0.00	208,161.86	591,157.84	960,550.97



**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** Golden Valley River  
(name continued) \_\_\_\_\_  
**CDS #:** 34674470114983  
**Charter Approving Entity:** San Juan Unified School District  
**County:** Sacramento  
**Charter #:** 0946  
**Fiscal Year:** 2019-20

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To the entity that approved the charter school:  
(  ) 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: \_\_\_\_\_ Date \_\_\_\_\_  
Charter School Official  
(Original signature required)  
Print  
Name: Caleb Buckley Title Executive Director

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To the County Superintendent of Schools:  
(  ) 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Print  
Name: \_\_\_\_\_ Title \_\_\_\_\_

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For additional information on the BUDGET, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	<u>Adrienne Barnes</u>
Name	Name
_____	<u>Scholl Business Manager, CSMCI</u>
Title	Title
_____	<u>510-363-0415</u>
Telephone	Telephone
_____	<u><a href="mailto:abarnes@csmci.com">abarnes@csmci.com</a></u>
E-mail address	E-mail address

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(  ) 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date \_\_\_\_\_

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley River

(name continued) \_\_\_\_\_

CDS #: 34674470114983

Charter Approving Entity: San Juan Unified School District

County: Sacramento

Charter #: 0946

Budgeting Period: 2019/20

This charter school uses the following basis of accounting:

**Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

**Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	1,489,175.48	1,557,270.13		1,557,270.13
Education Protection Account State Aid - Current Year	8012	356,442.24	450,803.65		450,803.65
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	601,485.28	686,225.22		686,225.22
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		2,447,103.00	2,694,299.00	0.00	2,694,299.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	55,945.66			0.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220				0.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		55,945.66	0.00	0.00	0.00
3. Other State Revenues					
Special Education - State	StateRevSE	68,894.34		124,868.00	124,868.00
All Other State Revenues	StateRevAO	147,629.72	51,361.30	16,212.70	67,574.00
Total, Other State Revenues		216,524.06	51,361.30	141,080.70	192,442.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	0.00	55,428.00		55,428.00
Total, Local Revenues		0.00	55,428.00	0.00	55,428.00
5. TOTAL REVENUES					
		2,719,572.72	2,801,088.30	141,080.70	2,942,169.00
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	796,486.28	804,065.00		804,065.00
Certificated Pupil Support Salaries	1200	0.00	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	78,440.04	78,507.00		78,507.00
Other Certificated Salaries	1900	143,383.03	128,367.00		128,367.00
Total, Certificated Salaries		1,018,309.35	1,010,939.00	0.00	1,010,939.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	246,078.32	260,614.00		260,614.00
Non-certificated Support Salaries	2200	0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	44,044.00		44,044.00
Clerical and Office Salaries	2400	59,792.48	57,033.00		57,033.00
Other Non-certificated Salaries	2900	9,858.00	12,560.00		12,560.00
Total, Non-certificated Salaries		315,728.80	374,251.00	0.00	374,251.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	164,119.62	163,426.00		163,426.00
PERS	3201-3202	50,299.69	73,173.00		73,173.00
OASDI / Medicare / Alternative	3301-3302	38,880.02	45,730.00		45,730.00
Health and Welfare Benefits	3401-3402	115,340.40	153,549.00		153,549.00
Unemployment Insurance	3501-3502	14,204.00	17,600.00		17,600.00
Workers' Compensation Insurance	3601-3602	0.00			0.00
OPEB, Allocated	3701-3702	0.00			0.00
OPEB, Active Employees	3751-3752	0.00			0.00
Other Employee Benefits	3901-3902	0.00			0.00
Total, Employee Benefits		382,843.73	453,478.00	0.00	453,478.00
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	3,070.10	10,839.00		10,839.00
Books and Other Reference Materials	4200	981.29	200.00		200.00
Materials and Supplies	4300	55,000.00	58,835.00		58,835.00
Noncapitalized Equipment	4400	7,500.00	21,257.00		21,257.00
Food	4700	0.00			0.00
Total, Books and Supplies		66,551.39	91,131.00	0.00	91,131.00
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	0.00			0.00
Travel and Conferences	5200	14,633.50	20,352.00		20,352.00
Dues and Memberships	5300	929.00	3,374.00		3,374.00
Insurance	5400	0.00			0.00
Operations and Housekeeping Services	5500	46,316.51	48,728.00		48,728.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	269,967.44	260,687.00		260,687.00
Transfers of Direct Costs	5700-5799	0.00			0.00
Professional/Consulting Services & Operating Expend.	5800	589,512.79	611,325.00		611,325.00
Communications	5900	8,698.63	6,500.00		6,500.00
Total, Services and Other Operating Expenditures		930,057.87	950,966.00	0.00	950,966.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	3,000.00	3,000.00		3,000.00
Total, Capital Outlay		3,000.00	3,000.00	0.00	3,000.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,716,491.14	2,883,765.00	0.00	2,883,765.00

<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>					
		3,081.58	(82,676.70)	141,080.70	58,404.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00			0.00
2. Less: Other Uses	7630-7699	0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		3,081.58	(82,676.70)	141,080.70	58,404.00
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791				0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,081.58	(82,676.70)	141,080.70	58,404.00
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740			141,080.70	141,080.70
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790	3,081.58	(82,676.70)	0.00	(82,676.70)

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Golden Valley River  
 (name continued)  
 CDS #: 34674470114983  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	1,557,270.13	0.00	1,557,270.13	1,647,278.00	1,727,650.00
Education Protection Account State Aid - Current Year	8012	450,803.65	0.00	450,803.65	456,404.00	456,404.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	686,225.22	0.00	686,225.22	694,750.00	694,750.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,694,299.00	0.00	2,694,299.00	2,798,432.00	2,878,804.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	124,868.00	124,868.00	126,420.00	126,420.00
All Other State Revenues	StateRevAO	51,361.30	16,212.70	67,574.00	68,561.00	68,719.00
Total, Other State Revenues		51,361.30	141,080.70	192,442.00	194,981.00	195,139.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	55,428.00	0.00	55,428.00	57,091.00	58,689.00
Total, Local Revenues		55,428.00	0.00	55,428.00	57,091.00	58,689.00
5. TOTAL REVENUES						
		2,801,088.30	141,080.70	2,942,169.00	3,050,504.00	3,132,632.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	804,065.00	0.00	804,065.00	826,375.00	851,168.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	78,507.00	0.00	78,507.00	80,862.00	83,288.00
Other Certificated Salaries	1900	128,367.00	0.00	128,367.00	132,220.00	136,184.00
Total, Certificated Salaries		1,010,939.00	0.00	1,010,939.00	1,039,457.00	1,070,640.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	260,614.00	0.00	260,614.00	268,432.00	276,485.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	44,044.00	0.00	44,044.00	45,365.00	46,726.00
Clerical and Office Salaries	2400	57,033.00	0.00	57,033.00	58,744.00	60,507.00
Other Non-certificated Salaries	2900	12,560.00	0.00	12,560.00	12,640.00	13,019.00
Total, Non-certificated Salaries		374,251.00	0.00	374,251.00	385,181.00	396,737.00

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	163,426.00	0.00	163,426.00	182,140.00	187,604.00
PERS	3201-3202	73,173.00	0.00	73,173.00	85,740.00	92,464.00
OASDI / Medicare / Alternative	3301-3302	45,730.00	0.00	45,730.00	47,031.00	48,441.00
Health and Welfare Benefits	3401-3402	153,549.00	0.00	153,549.00	161,226.00	169,288.00
Unemployment Insurance	3501-3502	17,600.00	0.00	17,600.00	12,708.00	13,089.00
Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00		
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		453,478.00	0.00	453,478.00	488,845.00	510,886.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,839.00	0.00	10,839.00	11,181.00	11,522.00
Books and Other Reference Materials	4200	200.00	0.00	200.00	206.00	213.00
Materials and Supplies	4300	58,835.00	0.00	58,835.00	59,699.00	61,128.00

Noncapitalized Equipment	4400	21,257.00	0.00	21,257.00	14,113.00	20,755.00
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		91,131.00	0.00	91,131.00	85,199.00	93,618.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	20,352.00	0.00	20,352.00	20,995.00	21,635.00
Dues and Memberships	5300	3,374.00	0.00	3,374.00	3,524.00	3,632.00
Insurance	5400	0.00	0.00	0.00	0.00	
Operations and Housekeeping Services	5500	48,728.00	0.00	48,728.00	50,893.00	52,445.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	260,687.00	0.00	260,687.00	268,989.00	277,193.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	611,325.00	0.00	611,325.00	583,732.00	596,713.00
Communications	5900	6,500.00	0.00	6,500.00	6,705.00	6,910.00
Total, Services and Other Operating Expenditures		950,966.00	0.00	950,966.00	934,838.00	958,528.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total, Capital Outlay		3,000.00	0.00	3,000.00	3,000.00	3,000.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,883,765.00	0.00	2,883,765.00	2,936,520.00	3,033,409.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(82,676.70)	141,080.70	58,404.00	113,984.00	99,223.00

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(82,676.70)	141,080.70	58,404.00	113,984.00	99,223.00
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,156,170.00	0.00	1,156,170.00	1,214,574.00	1,328,558.00
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,156,170.00	0.00	1,156,170.00	1,214,574.00	1,328,558.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,073,493.30	141,080.70	1,214,574.00	1,328,558.00	1,427,781.00
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		141,080.70	141,080.70		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	1,073,493.30	0.00	1,073,493.30	1,328,558.00	1,427,781.00