

Regular Meeting Agenda  
April 7, 2021  
4:30 pm

The April 7, 2021 Finance Committee Meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Committee and employees of the Golden Valley Charter Schools shall meet via the Zoom meeting platform.

Members of the public who wish to access this meeting may do so at:

*Topic: Finance Meeting 2021.04.07*  
*Time: Apr 4, 2021 04:30 PM Pacific Time (US and Canada)*

*Join Zoom Meeting*  
*<https://us02web.zoom.us/j/89219145624?pwd=c3l1OEVQSkdINThKVUxHbStHVCtnZz09>*

*Meeting ID: 892 1914 5624*  
*Passcode: 139927*  
*One tap mobile*  
*+16699009128,,89219145624#,,,,\*139927# US (San Jose)*

*Dial by your location*  
*+1 669 900 9128 US (San Jose)*  
*Meeting ID: 892 1914 5624*  
*Passcode: 139927*

Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling 916.597.1477. All efforts will be made for reasonable accommodations.

### Agenda

1. **Call to Order** – 4:30 p.m.
2. **Roll Call** – 4:30 p.m.
3. **Minutes Approval, February 3, 2021** – 4:32 p.m.  
Action: Shall the committee approve the February 3, 2021 meeting minutes?
4. **Minutes Approval, March 3, 2021** – 4:32 p.m.  
Action: Shall the committee approve the March 3, 2021 meeting minutes?
5. **Status of the 2020-2021 Budget** – 4:34 p.m.  
Discussion: The committee shall discuss the status of the 2020-21 budgets for Orchard, River, and Tahoe.
6. **Revised Salary Schedule** – 5:20 p.m.  
Discussion: The committee shall discuss the revised salary schedule proposal.
7. **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.
8. **Adjournment of the meeting** – 5:31 p.m.

Regular Meeting Agenda  
February 3, 2021  
4:30 pm

The February 3, 2021 Finance Committee Meeting was held by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Committee and employees of the Golden Valley Charter Schools met via the Zoom meeting platform.

Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling 916.597.1477. All efforts will be made for reasonable accommodations.

Minutes

1. **The meeting was called to order at 4:33 pm.**
2. **Roll Call** – Jennifer Huetter (BOT), Stephen Quadro (BOT), Caleb Buckley, EdD (guest), Samantha Crippin (guest), Amala Easton (guest)
3. **Minutes Approval, January 6, 2021** – The committee approved the January 6, 2021 meeting minutes. (Ayes: 2, Noes: 0, Abstain: 0)
4. **Status of the 2020-2021 Budgets** – The committee discussed the status of the 2020-21 Budgets for Orchard, River, and Tahoe.
5. **Review of the Check Registers (January 2021)** – The committee reviewed the check register for January 2021.
6. **The committee recited the Motto of the Social Ethic.**
7. **The meeting was adjourned at 5:35 pm.**

Respectfully submitted by Amala Easton.

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Caleb Buckley, EdD, Executive Director

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Date

Regular Meeting Minutes  
March 3, 2021  
4:30 pm

The March 3, 2021 Finance Committee Meeting was held by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Committee and employees of the Golden Valley Charter Schools met via the Zoom meeting platform.

Minutes

1. **The meeting was called to order at 4:33pm.**
2. **Roll Call** – Jennifer Huetter (BOT), Stephen Quadro (BOT), Caleb Buckley, EdD (ED), Samantha Crippin (Business Manager), Amala Easton (Guest).
3. **Minutes Approval, February 3, 2021** – Shall the committee approve the February 3, 2021 meeting minutes? (NO VOTE)
4. **Status of the 2020-2021 Second Interim** – The committee discussed the status of the 2020-21 Second Interim for Orchard, River, and Tahoe.
5. **Review of the Check Registers (January 2021)** – The committee shall review the check register for February 2021. (Tabled, NO DISCUSSION)
6. **The committee recited the Motto of the Social Ethic**
7. **The meeting was adjourned at 5:23 pm.**

Respectfully Submitted by Amala Easton

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Caleb Buckley, EdD, Executive Director

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Date

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Orchard  
(continued) \_\_\_\_\_  
CDS #: 34674470132399  
Charter Approving Entity: San Juan Unified School Distri  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2020/21

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**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

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To the entity that approved the charter school:  
(  ) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, 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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**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Orchard

(  x ) To the County Superintendent of Schools:  
2020/21 CHARTER SCHOOL FIRST INTERIM 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 First Interim Report, please contact:

For Approving Entity:

Barbara Gross  
Name  
Manager, Fiscal Services  
Title  
916-971-9119  
Phone  
[barbara.gross@sanjuan.edu](mailto:barbara.gross@sanjuan.edu)  
E-mail

For Charter School:

Caleb Buckley  
Name  
Executive Director  
Title  
530-955-5739  
Phone  
[cbuckley@goldenvalleycharter.org](mailto:cbuckley@goldenvalleycharter.org)  
E-mail

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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_ Date \_\_\_\_\_

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Orchard  
(continued)  
CDS #: 34674470132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2020/21

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     | Adopted Budget - July 1 |            |                     | Actuals thru 1/31   |                   |                     | 2nd Interim Budget  |                   |                     |
|--|-----------------|-------------------------|------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
|  |                 | Unrestricted            | Restricted | Total               | Unrestricted        | Restricted        | Total               | Unrestricted        | Restricted        | Total               |
| <b>A. REVENUES</b>                                     |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| <b>1. LCFF Sources</b>                                 |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| State Aid - Current Year                               | 8011            | 1,546,294.00            |            | 1,546,294.00        | 811,252.00          |                   | 811,252.00          | 1,425,498.00        |                   | 1,425,498.00        |
| Education Protection Account State Aid - Current Year  | 8012            | 56,050.00               |            | 56,050.00           | 155,409.00          |                   | 155,409.00          | 155,409.00          |                   | 155,409.00          |
| State Aid - Prior Years                                | 8019            |                         |            | -                   | 44,228.27           |                   | 44,228.27           | 44,228.00           |                   | 44,228.00           |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096            | 658,588.00              |            | 658,588.00          | 294,794.00          |                   | 294,794.00          | 589,588.00          |                   | 589,588.00          |
| Other LCFF Transfers                                   | 8091, 8097      |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Total, LCFF Sources                                    |                 | 2,260,932.00            | -          | 2,260,932.00        | 1,305,683.27        | -                 | 1,305,683.27        | 2,214,723.00        | -                 | 2,214,723.00        |
| <b>2. Federal Revenues</b>                             |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| Every Student Succeeds Act (Title I - V)               | 8290            |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Special Education - Federal                            | 8181, 8182      |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Child Nutrition - Federal                              | 8220            |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Donated Food Commodities                               | 8221            |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Other Federal Revenues                                 | 8110, 8260-8299 |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Total, Federal Revenues                                |                 | -                       | -          | -                   | -                   | -                 | -                   | -                   | -                 | -                   |
| <b>3. Other State Revenues</b>                         |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| Special Education - State                              | StateRevSE      | 114,398.00              |            | 114,398.00          | 58,898.00           |                   | 58,898.00           | 105,721.00          |                   | 105,721.00          |
| All Other State Revenues                               | StateRevAO      | 62,883.00               |            | 62,883.00           | 5,854.22            | 103,989.00        | 109,843.22          | 27,058.00           | 113,189.00        | 140,247.00          |
| Total, Other State Revenues                            |                 | 177,281.00              | -          | 177,281.00          | 64,752.22           | 103,989.00        | 168,741.22          | 132,779.00          | 113,189.00        | 245,968.00          |
| <b>4. Other Local Revenues</b>                         |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| All Other Local Revenues                               | LocalRevAO      | 73,604.00               |            | 73,604.00           | 2,357.41            |                   | 2,357.41            | 5,200.00            |                   | 5,200.00            |
| Total, Local Revenues                                  |                 | 73,604.00               | -          | 73,604.00           | 2,357.41            | -                 | 2,357.41            | 5,200.00            | -                 | 5,200.00            |
| <b>5. TOTAL REVENUES</b>                               |                 | <b>2,511,817.00</b>     | <b>-</b>   | <b>2,511,817.00</b> | <b>1,372,792.90</b> | <b>103,989.00</b> | <b>1,476,781.90</b> | <b>2,352,702.00</b> | <b>113,189.00</b> | <b>2,465,891.00</b> |
| <b>B. EXPENDITURES</b>                                 |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| <b>1. Certificated Salaries</b>                        |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| Certificated Teachers' Salaries                        | 1100            | 580,588.00              |            | 580,588.00          | 303,364.91          |                   | 303,364.91          | 556,548.00          |                   | 556,548.00          |
| Certificated Pupil Support Salaries                    | 1200            |                         |            | -                   |                     |                   | -                   |                     |                   | -                   |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 74,000.00               |            | 74,000.00           | 43,166.62           |                   | 43,166.62           | 74,000.00           |                   | 74,000.00           |
| Other Certificated Salaries                            | 1900            | 90,741.00               |            | 90,741.00           | 83,008.20           |                   | 83,008.20           | 150,924.00          |                   | 150,924.00          |
| Total, Certificated Salaries                           |                 | 745,329.00              | -          | 745,329.00          | 429,539.73          | -                 | 429,539.73          | 781,472.00          | -                 | 781,472.00          |
| <b>2. Non-certificated Salaries</b>                    |                 |                         |            |                     |                     |                   |                     |                     |                   |                     |
| Non-certificated Instructional Aides' Salaries         | 2100            | 256,016.00              |            | 256,016.00          | 43,551.42           |                   | 43,551.42           | 101,058.00          |                   | 101,058.00          |
| Non-certificated Support Salaries                      | 2200            | 5,000.00                |            | 5,000.00            |                     |                   | -                   | -                   |                   | -                   |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 44,864.00               |            | 44,864.00           | 16,824.02           |                   | 16,824.02           | 16,824.00           |                   | 16,824.00           |
| Clerical and Office Salaries                           | 2400            | 59,463.00               |            | 59,463.00           | 8,171.65            |                   | 8,171.65            | 27,183.00           |                   | 27,183.00           |
| Other Non-certificated Salaries                        | 2900            |                         |            | -                   |                     |                   | -                   | 2,489.00            |                   | 2,489.00            |
| Total, Non-certificated Salaries                       |                 | 365,343.00              | -          | 365,343.00          | 68,547.09           | -                 | 68,547.09           | 147,554.00          | -                 | 147,554.00          |

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 1/31 |            |              | 2nd Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|-------------------|------------|--------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted      | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>3. Employee Benefits</b>  |             |                         |            |              |                   |            |              |                    |            |              |
| STRS   | 3101-3102   | 104,601.00              |            | 104,601.00   | 58,011.41         |            | 58,011.41    | 105,501.00         |            | 105,501.00   |
| PERS   | 3201-3202   | 93,095.00               |            | 93,095.00    | 28,750.78         |            | 28,750.78    | 56,042.00          |            | 56,042.00    |
| OASDI / Medicare / Alternative   | 3301-3302   | 45,058.00               |            | 45,058.00    | 15,844.42         |            | 15,844.42    | 30,184.00          |            | 30,184.00    |
| Health and Welfare Benefits  | 3401-3402   | 173,742.00              |            | 173,742.00   | 58,539.16         |            | 58,539.16    | 124,221.00         |            | 124,221.00   |
| Unemployment Insurance   | 3501-3502   | 10,116.00               |            | 10,116.00    | 3,265.62          |            | 3,265.62     | 5,316.00           |            | 5,316.00     |
| Workers' Compensation Insurance  | 3601-3602   |                         |            | -            |                   |            | -            |                    |            | -            |
| OPEB, Allocated  | 3701-3702   |                         |            | -            |                   |            | -            |                    |            | -            |
| OPEB, Active Employees   | 3751-3752   |                         |            | -            |                   |            | -            |                    |            | -            |
| Other Employee Benefits  | 3901-3902   |                         |            | -            | 103.69            |            | 103.69       | 19,657.67          |            | 19,657.67    |
| Total, Employee Benefits   |             | 426,612.00              | -          | 426,612.00   | 164,515.08        | -          | 164,515.08   | 340,921.67         | -          | 340,921.67   |
| <b>4. Books and Supplies</b>   |             |                         |            |              |                   |            |              |                    |            |              |
| Approved Textbooks and Core Curricula Materials  | 4100        | 1,046.00                |            | 1,046.00     |                   |            | -            | 1,046.00           |            | 1,046.00     |
| Books and Other Reference Materials  | 4200        |                         |            | -            |                   |            | -            |                    |            | -            |
| Materials and Supplies   | 4300        | 51,600.00               |            | 51,600.00    | 6,225.69          | 1,157.00   | 7,382.69     | 22,443.00          | 1,157.00   | 23,600.00    |
| Noncapitalized Equipment   | 4400        | 28,397.00               |            | 28,397.00    | 7,998.98          | 66,111.55  | 74,110.53    | 38,397.00          | 68,000.00  | 106,397.00   |
| Food   | 4700        |                         |            | -            |                   |            | -            |                    |            | -            |
| Total, Books and Supplies  |             | 81,043.00               | -          | 81,043.00    | 14,224.67         | 67,268.55  | 81,493.22    | 61,886.00          | 69,157.00  | 131,043.00   |
| <b>5. Services and Other Operating Expenditures</b>  |             |                         |            |              |                   |            |              |                    |            |              |
| Subagreements for Services   | 5100        |                         |            | -            |                   |            | -            |                    |            | -            |
| Travel and Conferences   | 5200        | 24,800.00               |            | 24,800.00    | 5,500.06          |            | 5,500.06     | 11,000.00          |            | 11,000.00    |
| Dues and Memberships   | 5300        | 5,957.00                |            | 5,957.00     | 6,271.85          |            | 6,271.85     | 6,271.85           |            | 6,271.85     |
| Insurance  | 5400        |                         |            | -            |                   |            | -            |                    |            | -            |
| Operations and Housekeeping Services   | 5500        | 36,600.00               |            | 36,600.00    | 14,516.43         |            | 14,516.43    | 28,600.00          |            | 28,600.00    |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 261,378.00              |            | 261,378.00   | 166,583.33        |            | 166,583.33   | 260,332.00         |            | 260,332.00   |
| Transfers of Direct Costs  | 5700-5799   |                         |            | -            |                   |            | -            |                    |            | -            |
| Professional/Consulting Services and Operating Expend.   | 5800        | 536,595.00              |            | 536,595.00   | 274,780.55        | 36,720.45  | 311,501.00   | 501,866.00         | 44,032.00  | 545,898.00   |
| Communications   | 5900        | 7,654.00                |            | 7,654.00     | 2,085.36          |            | 2,085.36     | 7,655.00           |            | 7,655.00     |
| Total, Services and Other Operating Expenditures   |             | 872,984.00              | -          | 872,984.00   | 469,737.58        | 36,720.45  | 506,458.03   | 815,724.85         | 44,032.00  | 859,756.85   |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>                |             |                         |            |              |                   |            |              |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                   |            | -            |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                   |            | -            |                    |            | -            |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |            | -            |                   |            | -            |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                   |            | -            |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                   |            | -            |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                   |            | -            |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                 | -          | -            | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                   |            |              |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                   |            | -            |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                   |            | -            |                    |            | -            |
| Debt Service:  |             |                         |            |              |                   |            |              |                    |            |              |
| Interest   | 7438        |                         |            | -            |                   |            | -            |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                   |            | -            |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                 | -          | -            | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,491,311.00            | -          | 2,491,311.00 | 1,146,564.15      | 103,989.00 | 1,250,553.15 | 2,147,558.52       | 113,189.00 | 2,260,747.52 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 20,506.00               | -          | 20,506.00    | 226,228.75        | -          | 226,228.75   | 205,143.48         | -          | 205,143.48   |

| Description  | Object Code | Adopted Budget - July 1 |            |            | Actuals thru 1/31 |            |            | 2nd Interim Budget |            |            |
|--|-------------|-------------------------|------------|------------|-------------------|------------|------------|--------------------|------------|------------|
|  |             | Unrestricted            | Restricted | Total      | Unrestricted      | Restricted | Total      | Unrestricted       | Restricted | Total      |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |            |                   |            |            |                    |            |            |
| 1. Other Sources   | 8930-8979   |                         |            | -          |                   |            | -          |                    |            | -          |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -          |                   |            | -          |                    |            | -          |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999   |                         |            | -          |                   |            | -          |                    |            | -          |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                       | -          | -          | -                 | -          | -          | -                  | -          | -          |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                       |             | 20,506.00               | -          | 20,506.00  | 226,228.75        | -          | 226,228.75 | 205,143.48         | -          | 205,143.48 |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |            |                   |            |            |                    |            |            |
| 1. Beginning Fund Balance  |             |                         |            |            |                   |            |            |                    |            |            |
| a. As of July 1  | 9791        | 210,324.00              | 4,438.00   | 214,762.00 | 210,324.00        | 4,438.00   | 214,762.00 | 210,324.00         | 4,438.00   | 214,762.00 |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |            | -          |                   | (248.00)   | (248.00)   |                    |            | -          |
| c. Adjusted Beginning Balance  |             | 210,324.00              | 4,438.00   | 214,762.00 | 210,324.00        | 4,190.00   | 214,514.00 | 210,324.00         | 4,438.00   | 214,762.00 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 230,830.00              | 4,438.00   | 235,268.00 | 436,552.75        | 4,190.00   | 440,742.75 | 415,467.48         | 4,438.00   | 419,905.48 |
| Components of Ending Fund Balance :  |             |                         |            |            |                   |            |            |                    |            |            |
| a. Nonspendable  |             |                         |            |            |                   |            |            |                    |            |            |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -          |                   |            | -          |                    |            | -          |
| Stores (equals object 9320)  | 9712        |                         |            | -          |                   |            | -          |                    |            | -          |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -          |                   |            | -          |                    |            | -          |
| All Others   | 9719        |                         |            | -          |                   |            | -          |                    |            | -          |
| b. Restricted  | 9740        |                         |            | -          |                   |            | -          |                    |            | -          |
| c. Committed   |             |                         |            |            |                   |            |            |                    |            |            |
| Stabilization Arrangements   | 9750        |                         |            | -          |                   |            | -          |                    |            | -          |
| Other Commitments  | 9760        |                         |            | -          |                   |            | -          |                    |            | -          |
| d. Assigned  |             |                         |            |            |                   |            |            |                    |            |            |
| Other Assignments  | 9780        |                         |            | -          |                   |            | -          |                    |            | -          |
| e. Unassigned/Unappropriated   |             |                         |            |            |                   |            |            |                    |            |            |
| Reserve for Economic Uncertainties   | 9789        |                         |            | -          |                   |            | -          |                    |            | -          |
| Unassigned/Unappropriated Amount   | 9790        | 230,830.00              | 4,438.00   | 235,268.00 | 436,552.75        | 4,190.00   | 440,742.75 | 415,467.48         | 4,438.00   | 419,905.48 |



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Orchard  
 (continued) \_\_\_\_\_  
 CDS #: 34674470132399  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 1728  
 Fiscal Year: 2020/21

| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|-----------------------|------------------------|---|----------------------|
|  |                 |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                       |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                       |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 1,546,294.00           | 811,252.00            | 1,425,498.00           | (120,796.00)  | -7.81%               |
| Education Protection Account State Aid - Current Year          | 8012            | 56,050.00              | 155,409.00            | 155,409.00             | 99,359.00   | 177.27%              |
| State Aid - Prior Years  | 8019            | -                      | 44,228.27             | 44,228.00              | 44,228.00   | New                  |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 658,588.00             | 294,794.00            | 589,588.00             | (69,000.00)   | -10.48%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                     | -                      | -   |                      |
| Total, LCFF Sources  |                 | 2,260,932.00           | 1,305,683.27          | 2,214,723.00           | (46,209.00)   | -2.04%               |
| 2. Federal Revenues  |                 |                        |                       |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | -                      | -                     | -                      | -   |                      |
| Special Education - Federal                                    | 8181, 8182      | -                      | -                     | -                      | -   |                      |
| Child Nutrition - Federal                                      | 8220            | -                      | -                     | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                     | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                     | -                      | -   |                      |
| Total, Federal Revenues  |                 | -                      | -                     | -                      | -   |                      |
| 3. Other State Revenues  |                 |                        |                       |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 114,398.00             | 58,898.00             | 105,721.00             | (8,677.00)  | -7.58%               |
| All Other State Revenues                                       | StateRevAO      | 62,883.00              | 109,843.22            | 140,247.00             | 77,364.00   | 123.03%              |
| Total, Other State Revenues                                    |                 | 177,281.00             | 168,741.22            | 245,968.00             | 68,687.00   | 38.74%               |
| 4. Other Local Revenues  |                 |                        |                       |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 73,604.00              | 2,357.41              | 5,200.00               | (68,404.00)   | -92.94%              |
| Total, Local Revenues  |                 | 73,604.00              | 2,357.41              | 5,200.00               | (68,404.00)   | -92.94%              |
| 5. TOTAL REVENUES  |                 | 2,511,817.00           | 1,476,781.90          | 2,465,891.00           | (45,926.00)   | -1.83%               |
| <b>B. EXPENDITURES</b>   |                 |                        |                       |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                       |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 580,588.00             | 303,364.91            | 556,548.00             | (24,040.00)   | -4.14%               |
| Certificated Pupil Support Salaries                            | 1200            | -                      | -                     | -                      | -   |                      |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 74,000.00              | 43,166.62             | 74,000.00              | -   | 0.00%                |
| Other Certificated Salaries                                    | 1900            | 90,741.00              | 83,008.20             | 150,924.00             | 60,183.00   | 66.32%               |
| Total, Certificated Salaries                                   |                 | 745,329.00             | 429,539.73            | 781,472.00             | 36,143.00   | 4.85%                |

| Description   | Object Code | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|---|-------------|------------------------|-----------------------|------------------------|---|----------------------|
|   |             |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>2. Non-certificated Salaries</b>   |             |                        |                       |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                                      | 2100        | 256,016.00             | 43,551.42             | 101,058.00             | (154,958.00)  | -60.53%              |
| Non-certificated Support Salaries   | 2200        | 5,000.00               | -                     | -                      | (5,000.00)  | (100%)               |
| Non-certificated Supervisors' and Administrators' Sal.                              | 2300        | 44,864.00              | 16,824.02             | 16,824.00              | (28,040.00)   | -62.50%              |
| Clerical and Office Salaries  | 2400        | 59,463.00              | 8,171.65              | 27,183.00              | (32,280.00)   | -54.29%              |
| Other Non-certificated Salaries   | 2900        | -                      | -                     | 2,489.00               | 2,489.00  | New                  |
| Total, Non-certificated Salaries  |             | 365,343.00             | 68,547.09             | 147,554.00             | (217,789.00)  | -59.61%              |
| <b>3. Employee Benefits</b>   |             |                        |                       |                        |   |                      |
| STRS  | 3101-3102   | 104,601.00             | 58,011.41             | 105,501.00             | 900.00  | 0.86%                |
| PERS  | 3201-3202   | 93,095.00              | 28,750.78             | 56,042.00              | (37,053.00)   | -39.80%              |
| OASDI / Medicare / Alternative  | 3301-3302   | 45,058.00              | 15,844.42             | 30,184.00              | (14,874.00)   | -33.01%              |
| Health and Welfare Benefits   | 3401-3402   | 173,742.00             | 58,539.16             | 124,221.00             | (49,521.00)   | -28.50%              |
| Unemployment Insurance  | 3501-3502   | 10,116.00              | 3,265.62              | 5,316.00               | (4,800.00)  | -47.45%              |
| Workers' Compensation Insurance   | 3601-3602   | -                      | -                     | -                      | -   |                      |
| OPEB, Allocated   | 3701-3702   | -                      | -                     | -                      | -   |                      |
| OPEB, Active Employees  | 3751-3752   | -                      | -                     | -                      | -   |                      |
| Other Employee Benefits   | 3901-3902   | -                      | 103.69                | 19,657.67              | 19,657.67   | New                  |
| Total, Employee Benefits  |             | 426,612.00             | 164,515.08            | 340,921.67             | (85,690.33)   | -20.09%              |
| <b>4. Books and Supplies</b>  |             |                        |                       |                        |   |                      |
| Approved Textbooks and Core Curricula Materials                                     | 4100        | 1,046.00               | -                     | 1,046.00               | -   | 0.00%                |
| Books and Other Reference Materials   | 4200        | -                      | -                     | -                      | -   |                      |
| Materials and Supplies  | 4300        | 51,600.00              | 7,382.69              | 23,600.00              | (28,000.00)   | -54.26%              |
| Noncapitalized Equipment  | 4400        | 28,397.00              | 74,110.53             | 106,397.00             | 78,000.00   | 274.68%              |
| Food  | 4700        | -                      | -                     | -                      | -   |                      |
| Total, Books and Supplies   |             | 81,043.00              | 81,493.22             | 131,043.00             | 50,000.00   | 61.70%               |
| <b>5. Services and Other Operating Expenditures</b>                                 |             |                        |                       |                        |   |                      |
| Subagreements for Services  | 5100        | -                      | -                     | -                      | -   |                      |
| Travel and Conferences  | 5200        | 24,800.00              | 5,500.06              | 11,000.00              | (13,800.00)   | -55.65%              |
| Dues and Memberships  | 5300        | 5,957.00               | 6,271.85              | 6,271.85               | 314.85  | 5.29%                |
| Insurance   | 5400        | -                      | -                     | -                      | -   |                      |
| Operations and Housekeeping Services  | 5500        | 36,600.00              | 14,516.43             | 28,600.00              | (8,000.00)  | -21.86%              |
| Rentals, Leases, Repairs, and Noncap. Improvements                                  | 5600        | 261,378.00             | 166,583.33            | 260,332.00             | (1,046.00)  | -0.40%               |
| Transfers of Direct Costs   | 5700-5799   | -                      | -                     | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.                              | 5800        | 536,595.00             | 311,501.00            | 545,898.00             | 9,303.00  | 1.73%                |
| Communications  | 5900        | 7,654.00               | 2,085.36              | 7,655.00               | 1.00  | 0.01%                |
| Total, Services and Other Operating Expenditures                                    |             | 872,984.00             | 506,458.03            | 859,756.85             | (13,227.15)   | -1.52%               |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b> |             |                        |                       |                        |   |                      |
| Land and Land Improvements  | 6100-6170   | -                      | -                     | -                      | -   |                      |
| Buildings and Improvements of Buildings   | 6200        | -                      | -                     | -                      | -   |                      |
| Books and Media for New School Libraries or Major                                   |             |                        |                       |                        |   |                      |
| Expansion of School Libraries   | 6300        | -                      | -                     | -                      | -   |                      |
| Equipment   | 6400        | -                      | -                     | -                      | -   |                      |
| Equipment Replacement   | 6500        | -                      | -                     | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)                                       | 6900        | -                      | -                     | -                      | -   |                      |
| Total, Capital Outlay   |             | -                      | -                     | -                      | -   |                      |

| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|-----------------------|------------------------|---|----------------------|
|  |             |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>7. Other Outgo</b>  |             |                        |                       |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                     | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                     | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                     | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                     | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                     | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                     | -                      | -   |                      |
| Debt Service:  |             |                        |                       |                        |   |                      |
| Interest   | 7438        | -                      | -                     | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | -                      | -                     | -                      | -   |                      |
| Total, Other Outgo   |             | -                      | -                     | -                      | -   |                      |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,491,311.00           | 1,250,553.15          | 2,260,747.52           | (230,563.48)  | -9.25%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 20,506.00              | 226,228.75            | 205,143.48             | 184,637.48  | 900.41%              |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                       |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                     | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                     | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   | -                      | -                     | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                     | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 20,506.00              | 226,228.75            | 205,143.48             | 184,637.48  | 900.41%              |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                       |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                       |                        |   |                      |
| a. As of July 1  | 9791        | 214,762.00             | 214,762.00            | 214,762.00             | -   | 0.00%                |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | (248.00)              | -                      | -   |                      |
| c. Adjusted Beginning Fund Balance   |             | 214,762.00             | 214,514.00            | 214,762.00             |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 235,268.00             | 440,742.75            | 419,905.48             |   |                      |
| Components of Ending Fund Balance :  |             |                        |                       |                        |   |                      |
| a. Nonspendable  |             |                        |                       |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                     | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                     | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                     | -                      | -   |                      |
| All Others   | 9719        | -                      | -                     | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | -                     | -                      | -   |                      |
| c. Committed   |             |                        |                       |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                     | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                     | -                      | -   |                      |
| d. Assigned  |             |                        |                       |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                     | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                       |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | -                      | -                     | -                      | -   |                      |
| Unassigned/Unappropriated Amount   | 9790        | 235,268.00             | 440,742.75            | 419,905.48             | 184,637.48  | 78.48%               |

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Orchard  
(continued) \_\_\_\_\_  
CDS #: 34674470132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2020/21

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 2020/21   |            |              | Totals for 2021/22 | Totals for 2022/23 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |              |                    |                    |
| <b>1. LCFF Sources</b>                                 |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 1,425,498.00 | 0.00       | 1,425,498.00 | 1,517,813.00       | 1,505,600.00       |
| Education Protection Account State Aid - Current Year  | 8012            | 155,409.00   | 0.00       | 155,409.00   | 50,920.00          | 50,920.00          |
| State Aid - Prior Years                                | 8019            | 44,228.00    | 0.00       | 44,228.00    |                    |                    |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 589,588.00   | 0.00       | 589,588.00   | 589,588.00         | 589,588.00         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 2,214,723.00 | 0.00       | 2,214,723.00 | 2,158,321.00       | 2,146,108.00       |
| <b>2. Federal Revenues</b>                             |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Total, Federal Revenues                                |                 | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| <b>3. Other State Revenues</b>                         |                 |              |            |              |                    |                    |
| Special Education - State                              | StateRevSE      | 105,721.00   | 0.00       | 105,721.00   | 117,888.00         | 119,485.00         |
| All Other State Revenues                               | StateRevAO      | 27,058.00    | 113,189.00 | 140,247.00   | 65,090.00          | 67,050.00          |
| Total, Other State Revenues                            |                 | 132,779.00   | 113,189.00 | 245,968.00   | 182,978.00         | 186,535.00         |
| <b>4. Other Local Revenues</b>                         |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 5,200.00     | 0.00       | 5,200.00     | 72,634.00          | 75,644.00          |
| Total, Local Revenues                                  |                 | 5,200.00     | 0.00       | 5,200.00     | 72,634.00          | 75,644.00          |
| <b>5. TOTAL REVENUES</b>                               |                 |              |            |              |                    |                    |
|  |                 | 2,352,702.00 | 113,189.00 | 2,465,891.00 | 2,413,933.00       | 2,408,287.00       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |              |                    |                    |
| <b>1. Certificated Salaries</b>                        |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 556,548.00   | 0.00       | 556,548.00   | 608,751.00         | 620,926.02         |
| 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          | 77,744.40          |
| Other Certificated Salaries                            | 1900            | 150,924.00   | 0.00       | 150,924.00   | 155,452.00         | 158,561.04         |
| Total, Certificated Salaries                           |                 | 781,472.00   | 0.00       | 781,472.00   | 840,423.00         | 857,231.46         |

| Description  | Object Code | FY 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total      |                    |                    |
| <b>2. Non-certificated Salaries</b>                    |             |              |            |            |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100        | 101,058.00   | 0.00       | 101,058.00 | 210,033.00         | 216,333.99         |
| Non-certificated Support Salaries                      | 2200        | 0.00         | 0.00       | 0.00       | 2,425.00           | 2,497.75           |
| Non-certificated Supervisors' and Administrators' Sal. | 2300        | 16,824.00    | 0.00       | 16,824.00  | 30,900.00          | 31,827.00          |
| Clerical and Office Salaries                           | 2400        | 27,183.00    | 0.00       | 27,183.00  | 52,299.00          | 53,867.97          |
| Other Non-certificated Salaries                        | 2900        | 2,489.00     | 0.00       | 2,489.00   | 2,538.00           | 2,614.14           |
| Total, Non-certificated Salaries                       |             | 147,554.00   | 0.00       | 147,554.00 | 298,195.00         | 307,140.85         |

| Description   | Object Code | FY 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|---|-------------|--------------|------------|------------|--------------------|--------------------|
|   |             | Unrestricted | Restricted | Total      |                    |                    |
| <b>3. Employee Benefits</b>   |             |              |            |            |                    |                    |
| STRS  | 3101-3102   | 105,501.00   | 0.00       | 105,501.00 | 116,459.00         | 118,788.18         |
| PERS  | 3201-3202   | 56,042.00    | 0.00       | 56,042.00  | 82,841.00          | 85,326.23          |
| OASDI / Medicare / Alternative  | 3301-3302   | 30,184.00    | 0.00       | 30,184.00  | 41,952.00          | 43,210.56          |
| Health and Welfare Benefits   | 3401-3402   | 124,221.00   | 0.00       | 124,221.00 | 142,968.00         | 145,827.36         |
| Unemployment Insurance  | 3501-3502   | 5,316.00     | 0.00       | 5,316.00   | 6,824.00           | 6,960.48           |
| 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       | -                  | 0.00               |
| Other Employee Benefits   | 3901-3902   | 19,657.67    | 0.00       | 19,657.67  | 13,981.00          | 14,260.62          |
| Total, Employee Benefits  |             | 340,921.67   | 0.00       | 340,921.67 | 405,025.00         | 414,373.43         |
| <b>4. Books and Supplies</b>  |             |              |            |            |                    |                    |
| Approved Textbooks and Core Curricula Materials                                 | 4100        | 1,046.00     | 0.00       | 1,046.00   | 1,111.00           | 1,144.33           |
| Books and Other Reference Materials   | 4200        | 0.00         | 0.00       | 0.00       |                    |                    |
| Materials and Supplies  | 4300        | 22,443.00    | 1,157.00   | 23,600.00  | 54,488.00          | 55,577.76          |
| Noncapitalized Equipment  | 4400        | 38,397.00    | 68,000.00  | 106,397.00 | 29,068.00          | 29,649.36          |
| Food  | 4700        | 0.00         | 0.00       | 0.00       |                    |                    |
| Total, Books and Supplies   |             | 61,886.00    | 69,157.00  | 131,043.00 | 84,667.00          | 86,371.45          |
| <b>5. Services and Other Operating Expenditures</b>                             |             |              |            |            |                    |                    |
| Subagreements for Services  | 5100        | 0.00         | 0.00       | 0.00       |                    |                    |
| Travel and Conferences  | 5200        | 11,000.00    | 0.00       | 11,000.00  | 29,093.00          | 29,674.86          |
| Dues and Memberships  | 5300        | 6,271.85     | 0.00       | 6,271.85   | 6,326.00           | 6,452.52           |
| Insurance   | 5400        | 0.00         | 0.00       | 0.00       |                    |                    |
| Operations and Housekeeping Services  | 5500        | 28,600.00    | 0.00       | 28,600.00  | 38,867.00          | 39,644.34          |
| Rentals, Leases, Repairs, and Noncap. Improvements                              | 5600        | 260,332.00   | 0.00       | 260,332.00 | 274,520.00         | 280,010.40         |
| Transfers of Direct Costs   | 5700-5799   | 0.00         | 0.00       | 0.00       |                    |                    |
| Professional/Consulting Services and Operating Expend.                          | 5800        | 501,866.00   | 44,032.00  | 545,898.00 | 578,728.00         | 590,302.56         |
| Communications  | 5900        | 7,655.00     | 0.00       | 7,655.00   | 8,128.00           | 8,290.56           |
| Total, Services and Other Operating Expenditures                                |             | 815,724.85   | 44,032.00  | 859,756.85 | 935,662.00         | 954,375.24         |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>  |             |              |            |            |                    |                    |
| Land and Land Improvements  | 6100-6170   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Buildings and Improvements of Buildings   | 6200        | 0.00         | 0.00       | 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       | 0.00               | 0.00               |
| Equipment   | 6400        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Equipment Replacement   | 6500        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Depreciation Expense (for accrual basis only)                                   | 6900        | 0.00         | 0.00       | 0.00       |                    |                    |
| Total, Capital Outlay   |             | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |

| Description  | Object Code | FY 2020/21   |            |              | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total        |                    |                    |
| <b>7. Other Outgo</b>  |             |              |            |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Debt Service:  |             |              |            |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Total, Other Outgo   |             | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,147,558.52 | 113,189.00 | 2,260,747.52 | 2,563,972.00       | 2,619,492.43       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 205,143.48   | 0.00       | 205,143.48   | (150,039.00)       | (211,205.43)       |

| Description  | Object Code | FY 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total      |                    |                    |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |              |            |            |                    |                    |
| 1. Other Sources   | 8930-8979   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| 2. Less: Other Uses  | 7630-7699   | 0.00         | 0.00       | 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       | 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>                       |             | 205,143.48   | 0.00       | 205,143.48 | (150,039.00)       | (211,205.43)       |
| <b>F. FUND BALANCE, RESERVES</b>   |             |              |            |            |                    |                    |
| 1. Beginning Fund Balance  |             |              |            |            |                    |                    |
| a. As of July 1  | 9791        | 210,324.00   | 4,438.00   | 214,762.00 | 419,905.48         | 269,866.48         |
| b. Adjustments/Restatements  | 9793, 9795  | 0.00         | 0.00       | 0.00       |                    |                    |
| c. Adjusted Beginning Balance  |             | 210,324.00   | 4,438.00   | 214,762.00 | 419,905.48         | 269,866.48         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 415,467.48   | 4,438.00   | 419,905.48 | 269,866.48         | 58,661.05          |
| Components of Ending Fund Balance:   |             |              |            |            |                    |                    |
| a. Nonspendable  |             |              |            |            |                    |                    |
| Revolving Cash (equals object 9130)  | 9711        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Stores (equals object 9320)  | 9712        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Prepaid Expenditures (equals object 9330)  | 9713        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| All Others   | 9719        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| b. Restricted  | 9740        |              | 0.00       | 0.00       | 0.00               | 0.00               |
| c. Committed   |             |              |            |            |                    |                    |
| Stabilization Arrangements   | 9750        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Other Commitments  | 9760        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| d. Assigned  |             |              |            |            |                    |                    |
| Other Assignments  | 9780        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| e. Unassigned/Unappropriated   |             |              |            |            |                    |                    |
| Reserve for Economic Uncertainties   | 9789        | 0.00         | 0.00       | 0.00       | 76,919.16          | 78,584.77          |
| Unassigned/Unappropriated Amount   | 9790        | 415,467.48   | 4,438.00   | 419,905.48 | 192,947.32         | (19,923.72)        |

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 34674470114983  
Charter Approving Entity: San Juan Unified School Distri  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2020/21

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**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

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To the entity that approved the charter school:  
(  ) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, 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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**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley River

(  x ) To the County Superintendent of Schools:  
2020/21 CHARTER SCHOOL FIRST INTERIM 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 First Interim Report, please contact:

For Approving Entity:

Barbara Gross  
Name  
Manager, Fiscal Services  
Title  
916-971-9119  
Phone  
[barbara.gross@sanjuan.edu](mailto:barbara.gross@sanjuan.edu)  
E-mail

For Charter School:

Caleb Buckley  
Name  
Executive Director  
Title  
530-955-5739  
Phone  
[cbuckley@goldenvalleycharter.org](mailto:cbuckley@goldenvalleycharter.org)  
E-mail

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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_ Date \_\_\_\_\_



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 34674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2020/21

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     | Adopted Budget - July 1 |            |              | Actuals thru 1/31 |            |              | 2nd Interim Budget |            |              |
|--|-----------------|-------------------------|------------|--------------|-------------------|------------|--------------|--------------------|------------|--------------|
|  |                 | Unrestricted            | Restricted | Total        | Unrestricted      | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>A. REVENUES</b>                                     |                 |                         |            |              |                   |            |              |                    |            |              |
| 1. LCFF Sources  |                 |                         |            |              |                   |            |              |                    |            |              |
| State Aid - Current Year                               | 8011            | 1,373,163.00            |            | 1,373,163.00 | 732,820.00        |            | 732,820.00   | 1,283,914.00       |            | 1,283,914.00 |
| Education Protection Account State Aid - Current Year  | 8012            | 379,771.00              |            | 379,771.00   | 150,578.00        |            | 150,578.00   | 551,565.00         |            | 551,565.00   |
| State Aid - Prior Years                                | 8019            |                         |            | -            | 11,014.50         |            | 11,014.50    | 11,014.00          |            | 11,014.00    |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096            | 724,270.00              |            | 724,270.00   | 340,524.00        |            | 340,524.00   | 681,044.00         |            | 681,044.00   |
| Other LCFF Transfers                                   | 8091, 8097      |                         |            | -            |                   |            | -            |                    |            | -            |
| Total, LCFFSources                                     |                 | 2,477,204.00            | -          | 2,477,204.00 | 1,234,936.50      | -          | 1,234,936.50 | 2,527,537.00       | -          | 2,527,537.00 |
| 2. Federal Revenues                                    |                 |                         |            |              |                   |            |              |                    |            |              |
| Every Student Succeeds Act (Title I - V)               | 8290            |                         |            | -            |                   |            | -            |                    |            | -            |
| Special Education - Federal                            | 8181, 8182      |                         |            | -            |                   |            | -            |                    |            | -            |
| Child Nutrition - Federal                              | 8220            |                         |            | -            |                   |            | -            |                    |            | -            |
| Donated Food Commodities                               | 8221            |                         |            | -            |                   |            | -            |                    |            | -            |
| Other Federal Revenues                                 | 8110, 8260-8299 |                         |            | -            |                   |            | -            |                    |            | -            |
| Total, Federal Revenues                                |                 | -                       | -          | -            | -                 | -          | -            | -                  | -          | -            |
| 3. Other State Revenues                                |                 |                         |            |              |                   |            |              |                    |            |              |
| Special Education - State                              | StateRevSE      | 125,791.00              |            | 125,791.00   | 68,035.00         |            | 68,035.00    | 122,120.00         |            | 122,120.00   |
| All Other State Revenues                               | StateRevAO      | 69,145.00               |            | 69,145.00    | 5,363.85          | 119,971.00 | 125,334.85   | 69,145.00          | 130,091.00 | 199,236.00   |
| Total, Other State Revenues                            |                 | 194,936.00              | -          | 194,936.00   | 73,398.85         | 119,971.00 | 193,369.85   | 191,265.00         | 130,091.00 | 321,356.00   |
| 4. Other Local Revenues                                |                 |                         |            |              |                   |            |              |                    |            |              |
| All Other Local Revenues                               | LocalRevAO      | 82,841.00               |            | 82,841.00    | 8,847.23          |            | 8,847.23     | 15,841.00          |            | 15,841.00    |
| Total, Local Revenues                                  |                 | 82,841.00               | -          | 82,841.00    | 8,847.23          | -          | 8,847.23     | 15,841.00          | -          | 15,841.00    |
| 5. TOTAL REVENUES                                      |                 |                         |            |              |                   |            |              |                    |            |              |
|  |                 | 2,754,981.00            | -          | 2,754,981.00 | 1,317,182.58      | 119,971.00 | 1,437,153.58 | 2,734,643.00       | 130,091.00 | 2,864,734.00 |
| <b>B. EXPENDITURES</b>                                 |                 |                         |            |              |                   |            |              |                    |            |              |
| 1. Certificated Salaries                               |                 |                         |            |              |                   |            |              |                    |            |              |
| Certificated Teachers' Salaries                        | 1100            | 783,121.00              |            | 783,121.00   | 376,982.87        |            | 376,982.87   | 685,088.00         |            | 685,088.00   |
| Certificated Pupil Support Salaries                    | 1200            |                         |            | -            |                   |            | -            |                    |            | -            |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 78,507.00               |            | 78,507.00    | 45,795.82         |            | 45,795.82    | 78,507.00          |            | 78,507.00    |
| Other Certificated Salaries                            | 1900            | 112,157.00              |            | 112,157.00   | 94,622.01         |            | 94,622.01    | 176,258.00         |            | 176,258.00   |
| Total, Certificated Salaries                           |                 | 973,785.00              | -          | 973,785.00   | 517,400.70        | -          | 517,400.70   | 939,853.00         | -          | 939,853.00   |

| Description   | Object Code | Adopted Budget - July 1 |            |            | Actuals thru 1/31 |            |            | 2nd Interim Budget |            |            |
|---|-------------|-------------------------|------------|------------|-------------------|------------|------------|--------------------|------------|------------|
|   |             | Unrestricted            | Restricted | Total      | Unrestricted      | Restricted | Total      | Unrestricted       | Restricted | Total      |
| <b>2. Non-certificated Salaries</b>   |             |                         |            |            |                   |            |            |                    |            |            |
| Non-certificated Instructional Aides' Salaries  | 2100        | 280,023.00              |            | 280,023.00 | 52,687.18         |            | 52,687.18  | 120,641.00         |            | 120,641.00 |
| Non-certificated Support Salaries   | 2200        |                         |            | -          |                   |            | -          |                    |            | -          |
| Non-certificated Supervisors' and Administrators' Sal.                                  | 2300        | 44,864.00               |            | 44,864.00  | 16,824.02         |            | 16,824.02  | 16,824.02          |            | 16,824.02  |
| Clerical and Office Salaries  | 2400        | 57,919.00               |            | 57,919.00  | 8,097.84          |            | 8,097.84   | 21,016.00          |            | 21,016.00  |
| Other Non-certificated Salaries   | 2900        | 12,560.00               |            | 12,560.00  | 3,990.50          |            | 3,990.50   | 3,990.50           |            | 3,990.50   |
| Total, Non-certificated Salaries  |             | 395,366.00              | -          | 395,366.00 | 81,599.54         | -          | 81,599.54  | 162,471.52         | -          | 162,471.52 |
| <b>3. Employee Benefits</b>   |             |                         |            |            |                   |            |            |                    |            |            |
| STRS  | 3101-3102   | 152,808.00              |            | 152,808.00 | 72,598.93         |            | 72,598.93  | 140,709.00         |            | 140,709.00 |
| PERS  | 3201-3202   | 76,471.00               |            | 76,471.00  | 23,838.94         |            | 23,838.94  | 46,126.00          |            | 46,126.00  |
| OASDI / Medicare / Alternative  | 3301-3302   | 46,844.00               |            | 46,844.00  | 17,779.90         |            | 17,779.90  | 30,293.00          |            | 30,293.00  |
| Health and Welfare Benefits   | 3401-3402   | 168,970.00              |            | 168,970.00 | 49,244.39         |            | 49,244.39  | 83,010.00          |            | 83,010.00  |
| Unemployment Insurance  | 3501-3502   | 12,117.00               |            | 12,117.00  | 3,737.36          |            | 3,737.36   | 6,582.00           |            | 6,582.00   |
| Workers' Compensation Insurance   | 3601-3602   |                         |            | -          |                   |            | -          |                    |            | -          |
| OPEB, Allocated   | 3701-3702   |                         |            | -          |                   |            | -          |                    |            | -          |
| OPEB, Active Employees  | 3751-3752   |                         |            | -          |                   |            | -          |                    |            | -          |
| Other Employee Benefits   | 3901-3902   |                         |            | -          | 119.48            |            | 119.48     | 27,072.00          |            | 27,072.00  |
| Total, Employee Benefits  |             | 457,210.00              | -          | 457,210.00 | 167,319.00        | -          | 167,319.00 | 333,792.00         | -          | 333,792.00 |
| <b>4. Books and Supplies</b>  |             |                         |            |            |                   |            |            |                    |            |            |
| Approved Textbooks and Core Curricula Materials   | 4100        | 825.00                  |            | 825.00     |                   |            | -          | 825.00             |            | 825.00     |
| Books and Other Reference Materials   | 4200        | 207.00                  |            | 207.00     | 89.81             |            | 89.81      | 206.00             |            | 206.00     |
| Materials and Supplies  | 4300        | 51,315.00               |            | 51,315.00  | 8,047.45          | 2,993.87   | 11,041.32  | 11,979.00          | 2,993.87   | 14,972.87  |
| Noncapitalized Equipment  | 4400        | 16,736.00               |            | 16,736.00  | 9,638.51          | 76,367.26  | 86,005.77  | 14,255.00          | 83,000.00  | 97,255.00  |
| Food  | 4700        |                         |            | -          |                   |            | -          |                    |            | -          |
| Total, Books and Supplies   |             | 69,083.00               | -          | 69,083.00  | 17,775.77         | 79,361.13  | 97,136.90  | 27,265.00          | 85,993.87  | 113,258.87 |
| <b>5. Services and Other Operating Expenditures</b>                                     |             |                         |            |            |                   |            |            |                    |            |            |
| Subagreements for Services  | 5100        |                         |            | -          |                   |            | -          |                    |            | -          |
| Travel and Conferences  | 5200        | 15,177.00               |            | 15,177.00  | 8,966.26          |            | 8,966.26   | 15,177.00          |            | 15,177.00  |
| Dues and Memberships  | 5300        | 6,655.00                |            | 6,655.00   | 7,312.38          |            | 7,312.38   | 6,655.00           |            | 6,655.00   |
| Insurance   | 5400        |                         |            | -          |                   |            | -          |                    |            | -          |
| Operations and Housekeeping Services  | 5500        | 48,300.00               |            | 48,300.00  | 24,135.36         |            | 24,135.36  | 48,300.00          |            | 48,300.00  |
| Rentals, Leases, Repairs, and Noncap. Improvements                                      | 5600        | 270,065.00              |            | 270,065.00 | 175,460.34        |            | 175,460.34 | 270,065.00         |            | 270,065.00 |
| Transfers of Direct Costs   | 5700-5799   |                         |            | -          |                   |            | -          |                    |            | -          |
| Professional/Consulting Services and Operating Expend.                                  | 5800        | 570,349.00              |            | 570,349.00 | 271,129.14        | 40,609.87  | 311,739.01 | 502,449.87         | 44,097.13  | 546,547.00 |
| Communications  | 5900        | 6,705.00                |            | 6,705.00   | 2,922.73          |            | 2,922.73   | 6,706.00           |            | 6,706.00   |
| Total, Services and Other Operating Expenditures  |             | 917,251.00              | -          | 917,251.00 | 489,926.21        | 40,609.87  | 530,536.08 | 849,352.87         | 44,097.13  | 893,450.00 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b> |             |                         |            |            |                   |            |            |                    |            |            |
| Land and Land Improvements  | 6100-6170   |                         |            | -          |                   |            | -          |                    |            | -          |
| Buildings and Improvements of Buildings   | 6200        |                         |            | -          |                   |            | -          |                    |            | -          |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries      | 6300        |                         |            | -          |                   |            | -          |                    |            | -          |
| Equipment   | 6400        |                         |            | -          |                   |            | -          |                    |            | -          |
| Equipment Replacement   | 6500        |                         |            | -          |                   |            | -          |                    |            | -          |
| Depreciation Expense (for accrual basis only)   | 6900        | 4,678.00                |            | 4,678.00   |                   |            | -          | 4,678.00           |            | 4,678.00   |
| Total, Capital Outlay   |             | 4,678.00                | -          | 4,678.00   | -                 | -          | -          | 4,678.00           | -          | 4,678.00   |

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 1/31 |            |              | 2nd Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|-------------------|------------|--------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted      | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>7. Other Outgo</b>  |             |                         |            |              |                   |            |              |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                   |            | -            |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                   |            | -            |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                   |            | -            |                    |            | -            |
| Debt Service:  |             |                         |            |              |                   |            |              |                    |            |              |
| Interest   | 7438        |                         |            | -            |                   |            | -            |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                   |            | -            |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                 | -          | -            | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,817,373.00            | -          | 2,817,373.00 | 1,274,021.22      | 119,971.00 | 1,393,992.22 | 2,317,412.39       | 130,091.00 | 2,447,503.39 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | (62,392.00)             | -          | (62,392.00)  | 43,161.36         | -          | 43,161.36    | 417,230.61         | -          | 417,230.61   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                   |            |              |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                   |            | -            |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                   |            | -            |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                   |            | -            |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                 | -          | -            | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | (62,392.00)             | -          | (62,392.00)  | 43,161.36         | -          | 43,161.36    | 417,230.61         | -          | 417,230.61   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                   |            |              |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                   |            |              |                    |            |              |
| a. As of July 1  | 9791        | 1,002,222.00            | 4,396.00   | 1,006,618.00 | 1,002,222.00      | 4,396.00   | 1,006,618.00 | 1,002,222.00       | 4,396.00   | 1,006,618.00 |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |            | -            |                   |            | -            |                    |            | -            |
| c. Adjusted Beginning Balance  |             | 1,002,222.00            | 4,396.00   | 1,006,618.00 | 1,002,222.00      | 4,396.00   | 1,006,618.00 | 1,002,222.00       | 4,396.00   | 1,006,618.00 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 939,830.00              | 4,396.00   | 944,226.00   | 1,045,383.36      | 4,396.00   | 1,049,779.36 | 1,419,452.61       | 4,396.00   | 1,423,848.61 |
| Components of Ending Fund Balance :  |             |                         |            |              |                   |            |              |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                   |            |              |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                   |            | -            |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                   |            | -            |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                   |            | -            |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                   |            | -            |                    |            | -            |
| b Restricted   | 9740        |                         |            | -            |                   |            | -            |                    |            | -            |
| c. Committed   |             |                         |            |              |                   |            |              |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                   |            | -            |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                   |            | -            |                    |            | -            |
| d. Assigned  |             |                         |            |              |                   |            |              |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                   |            | -            |                    |            | -            |
| e Unassigned/Unappropriated  |             |                         |            |              |                   |            |              |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        |                         |            | -            |                   |            | -            |                    |            | -            |
| Unassigned/Unappropriated Amount   | 9790        | 939,830.00              | 4,396.00   | 944,226.00   | 1,045,383.36      | 4,396.00   | 1,049,779.36 | 1,419,452.61       | 4,396.00   | 1,423,848.61 |

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 34674470114983  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2020/21

| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|-----------------------|------------------------|---|----------------------|
|  |                 |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                       |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                       |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 1,373,163.00           | 732,820.00            | 1,283,914.00           | (89,249.00)   | -6.50%               |
| Education Protection Account State Aid - Current Year          | 8012            | 379,771.00             | 150,578.00            | 551,565.00             | 171,794.00  | 45.24%               |
| State Aid - Prior Years  | 8019            | -                      | 11,014.50             | 11,014.00              | 11,014.00   | New                  |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 724,270.00             | 340,524.00            | 681,044.00             | (43,226.00)   | -5.97%               |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                     | -                      | -   |                      |
| Total, LCFF Sources  |                 | 2,477,204.00           | 1,234,936.50          | 2,527,537.00           | 50,333.00   | 2.03%                |
| 2. Federal Revenues  |                 |                        |                       |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | -                      | -                     | -                      | -   |                      |
| Special Education - Federal                                    | 8181, 8182      | -                      | -                     | -                      | -   |                      |
| Child Nutrition - Federal                                      | 8220            | -                      | -                     | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                     | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                     | -                      | -   |                      |
| Total, Federal Revenues  |                 | -                      | -                     | -                      | -   |                      |
| 3. Other State Revenues  |                 |                        |                       |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 125,791.00             | 68,035.00             | 122,120.00             | (3,671.00)  | -2.92%               |
| All Other State Revenues                                       | StateRevAO      | 69,145.00              | 125,334.85            | 199,236.00             | 130,091.00  | 188.14%              |
| Total, Other State Revenues                                    |                 | 194,936.00             | 193,369.85            | 321,356.00             | 126,420.00  | 64.85%               |
| 4. Other Local Revenues  |                 |                        |                       |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 82,841.00              | 8,847.23              | 15,841.00              | (67,000.00)   | -80.88%              |
| Total, Local Revenues  |                 | 82,841.00              | 8,847.23              | 15,841.00              | (67,000.00)   | -80.88%              |
| 5. TOTAL REVENUES  |                 | 2,754,981.00           | 1,437,153.58          | 2,864,734.00           | 109,753.00  | 3.98%                |
| <b>B. EXPENDITURES</b>   |                 |                        |                       |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                       |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 783,121.00             | 376,982.87            | 685,088.00             | (98,033.00)   | -12.52%              |
| Certificated Pupil Support Salaries                            | 1200            | -                      | -                     | -                      | -   |                      |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 78,507.00              | 45,795.82             | 78,507.00              | -   | 0.00%                |
| Other Certificated Salaries                                    | 1900            | 112,157.00             | 94,622.01             | 176,258.00             | 64,101.00   | 57.15%               |
| Total, Certificated Salaries                                   |                 | 973,785.00             | 517,400.70            | 939,853.00             | (33,932.00)   | -3.48%               |

| Description   | Object Code | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|---|-------------|------------------------|-----------------------|------------------------|---|----------------------|
|   |             |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>2. Non-certificated Salaries</b>   |             |                        |                       |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                                      | 2100        | 280,023.00             | 52,687.18             | 120,641.00             | (159,382.00)  | -56.92%              |
| Non-certificated Support Salaries   | 2200        | -                      | -                     | -                      | -   |                      |
| Non-certificated Supervisors' and Administrators' Sal.                              | 2300        | 44,864.00              | 16,824.02             | 16,824.02              | (28,039.98)   | -62.50%              |
| Clerical and Office Salaries  | 2400        | 57,919.00              | 8,097.84              | 21,016.00              | (36,903.00)   | -63.71%              |
| Other Non-certificated Salaries   | 2900        | 12,560.00              | 3,990.50              | 3,990.50               | (8,569.50)  | -68.23%              |
| Total, Non-certificated Salaries  |             | 395,366.00             | 81,599.54             | 162,471.52             | (232,894.48)  | -58.91%              |
| <b>3. Employee Benefits</b>   |             |                        |                       |                        |   |                      |
| STRS  | 3101-3102   | 152,808.00             | 72,598.93             | 140,709.00             | (12,099.00)   | -7.92%               |
| PERS  | 3201-3202   | 76,471.00              | 23,838.94             | 46,126.00              | (30,345.00)   | -39.68%              |
| OASDI / Medicare / Alternative  | 3301-3302   | 46,844.00              | 17,779.90             | 30,293.00              | (16,551.00)   | -35.33%              |
| Health and Welfare Benefits   | 3401-3402   | 168,970.00             | 49,244.39             | 83,010.00              | (85,960.00)   | -50.87%              |
| Unemployment Insurance  | 3501-3502   | 12,117.00              | 3,737.36              | 6,582.00               | (5,535.00)  | -45.68%              |
| Workers' Compensation Insurance   | 3601-3602   | -                      | -                     | -                      | -   |                      |
| OPEB, Allocated   | 3701-3702   | -                      | -                     | -                      | -   |                      |
| OPEB, Active Employees  | 3751-3752   | -                      | -                     | -                      | -   |                      |
| Other Employee Benefits   | 3901-3902   | -                      | 119.48                | 27,072.00              | 27,072.00   | New                  |
| Total, Employee Benefits  |             | 457,210.00             | 167,319.00            | 333,792.00             | (123,418.00)  | -26.99%              |
| <b>4. Books and Supplies</b>  |             |                        |                       |                        |   |                      |
| Approved Textbooks and Core Curricula Materials                                     | 4100        | 825.00                 | -                     | 825.00                 | -   | 0.00%                |
| Books and Other Reference Materials   | 4200        | 207.00                 | 89.81                 | 206.00                 | (1.00)  | -0.48%               |
| Materials and Supplies  | 4300        | 51,315.00              | 11,041.32             | 14,972.87              | (36,342.13)   | -70.82%              |
| Noncapitalized Equipment  | 4400        | 16,736.00              | 86,005.77             | 97,255.00              | 80,519.00   | 481.11%              |
| Food  | 4700        | -                      | -                     | -                      | -   |                      |
| Total, Books and Supplies   |             | 69,083.00              | 97,136.90             | 113,258.87             | 44,175.87   | 63.95%               |
| <b>5. Services and Other Operating Expenditures</b>                                 |             |                        |                       |                        |   |                      |
| Subagreements for Services  | 5100        | -                      | -                     | -                      | -   |                      |
| Travel and Conferences  | 5200        | 15,177.00              | 8,966.26              | 15,177.00              | -   | 0.00%                |
| Dues and Memberships  | 5300        | 6,655.00               | 7,312.38              | 6,655.00               | -   | 0.00%                |
| Insurance   | 5400        | -                      | -                     | -                      | -   |                      |
| Operations and Housekeeping Services  | 5500        | 48,300.00              | 24,135.36             | 48,300.00              | -   | 0.00%                |
| Rentals, Leases, Repairs, and Noncap. Improvements                                  | 5600        | 270,065.00             | 175,460.34            | 270,065.00             | -   | 0.00%                |
| Transfers of Direct Costs   | 5700-5799   | -                      | -                     | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.                              | 5800        | 570,349.00             | 311,739.01            | 546,547.00             | (23,802.00)   | -4.17%               |
| Communications  | 5900        | 6,705.00               | 2,922.73              | 6,706.00               | 1.00  | 0.01%                |
| Total, Services and Other Operating Expenditures                                    |             | 917,251.00             | 530,536.08            | 893,450.00             | (23,801.00)   | -2.59%               |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b> |             |                        |                       |                        |   |                      |
| Land and Land Improvements  | 6100-6170   | -                      | -                     | -                      | -   |                      |
| Buildings and Improvements of Buildings   | 6200        | -                      | -                     | -                      | -   |                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries     | 6300        | -                      | -                     | -                      | -   |                      |
| Equipment   | 6400        | -                      | -                     | -                      | -   |                      |
| Equipment Replacement   | 6500        | -                      | -                     | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)                                       | 6900        | 4,678.00               | -                     | 4,678.00               | -   | 0.00%                |
| Total, Capital Outlay   |             | 4,678.00               | -                     | 4,678.00               | -   | 0.00%                |

| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|-----------------------|------------------------|---|----------------------|
|  |             |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>7. Other Outgo</b>  |             |                        |                       |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                     | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                     | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                     | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                     | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                     | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                     | -                      | -   |                      |
| Debt Service:  |             |                        |                       |                        |   |                      |
| Interest   | 7438        | -                      | -                     | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | -                      | -                     | -                      | -   |                      |
| Total, Other Outgo   |             | -                      | -                     | -                      | -   |                      |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,817,373.00           | 1,393,992.22          | 2,447,503.39           | (369,869.61)  | -13.13%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | (62,392.00)            | 43,161.36             | 417,230.61             | 479,622.61  | -768.72%             |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                       |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                     | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                     | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   | -                      | -                     | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                     | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | (62,392.00)            | 43,161.36             | 417,230.61             | 479,622.61  | -768.72%             |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                       |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                       |                        |   |                      |
| a. As of July 1  | 9791        | 1,006,618.00           | 1,006,618.00          | 1,006,618.00           | -   | 0.00%                |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | -                     | -                      | -   |                      |
| c. Adjusted Beginning Fund Balance   |             | 1,006,618.00           | 1,006,618.00          | 1,006,618.00           |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 944,226.00             | 1,049,779.36          | 1,423,848.61           |   |                      |
| Components of Ending Fund Balance :  |             |                        |                       |                        |   |                      |
| a. Nonspendable  |             |                        |                       |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                     | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                     | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                     | -                      | -   |                      |
| All Others   | 9719        | -                      | -                     | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | -                     | -                      | -   |                      |
| c. Committed   |             |                        |                       |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                     | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                     | -                      | -   |                      |
| d. Assigned  |             |                        |                       |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                     | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                       |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | -                      | -                     | -                      | -   |                      |
| Unassigned/Unappropriated Amount   | 9790        | 944,226.00             | 1,049,779.36          | 1,423,848.61           | 479,622.61  | 50.80%               |

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 34674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2020/21

*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 2020/21   |            |              | Totals for 2021/22 | Totals for 2022/23 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |              |                    |                    |
| 1. LCFF Sources  |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 1,283,914.00 | 0.00       | 1,283,914.00 | 1,541,275.00       | 1,541,275.00       |
| Education Protection Account State Aid - Current Year  | 8012            | 551,565.00   | 0.00       | 551,565.00   | 287,330.00         | 287,330.00         |
| State Aid - Prior Years                                | 8019            | 11,014.00    | 0.00       | 11,014.00    |                    |                    |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 681,044.00   | 0.00       | 681,044.00   | 681,044.00         | 681,044.00         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 2,527,537.00 | 0.00       | 2,527,537.00 | 2,509,649.00       | 2,509,649.00       |
| 2. Federal Revenues                                    |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 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      | 122,120.00   | 0.00       | 122,120.00   | 125,791.00         | 125,791.00         |
| All Other State Revenues                               | StateRevAO      | 69,145.00    | 130,091.00 | 199,236.00   | 69,302.00          | 69,462.00          |
| Total, Other State Revenues                            |                 | 191,265.00   | 130,091.00 | 321,356.00   | 195,093.00         | 195,253.00         |
| 4. Other Local Revenues                                |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 15,841.00    | 0.00       | 15,841.00    | 81,160.00          | 82,784.00          |
| Total, Local Revenues                                  |                 | 15,841.00    | 0.00       | 15,841.00    | 81,160.00          | 82,784.00          |
| 5. TOTAL REVENUES                                      |                 |              |            |              |                    |                    |
|  |                 | 2,734,643.00 | 130,091.00 | 2,864,734.00 | 2,785,902.00       | 2,787,686.00       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |              |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 685,088.00   | 0.00       | 685,088.00   | 716,708.00         | 730,329.00         |
| 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          | 82,479.00          |
| Other Certificated Salaries                            | 1900            | 176,258.00   | 0.00       | 176,258.00   | 180,294.00         | 183,900.00         |
| Total, Certificated Salaries                           |                 | 939,853.00   | 0.00       | 939,853.00   | 977,864.00         | 996,708.00         |

| Description  | Object Code | FY 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total      |                    |                    |
| <b>2. Non-certificated Salaries</b>                    |             |              |            |            |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100        | 120,641.00   | 0.00       | 120,641.00 | 198,956.00         | 204,925.00         |
| Non-certificated Support Salaries                      | 2200        | 0.00         | 0.00       | 0.00       |                    |                    |
| Non-certificated Supervisors' and Administrators' Sal. | 2300        | 16,824.02    | 0.00       | 16,824.02  | 33,990.00          | 35,010.00          |
| Clerical and Office Salaries                           | 2400        | 21,016.00    | 0.00       | 21,016.00  | 50,182.00          | 51,687.00          |
| Other Non-certificated Salaries                        | 2900        | 3,990.50     | 0.00       | 3,990.50   | 12,937.00          | 13,325.00          |
| Total, Non-certificated Salaries                       |             | 162,471.52   | 0.00       | 162,471.52 | 296,065.00         | 304,947.00         |

| Description   | Object Code | FY 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|---|-------------|--------------|------------|------------|--------------------|--------------------|
|   |             | Unrestricted | Restricted | Total      |                    |                    |
| <b>3. Employee Benefits</b>   |             |              |            |            |                    |                    |
| STRS  | 3101-3102   | 140,709.00   | 0.00       | 140,709.00 | 149,115.00         | 152,098.00         |
| PERS  | 3201-3202   | 46,126.00    | 0.00       | 46,126.00  | 66,888.00          | 68,894.00          |
| OASDI / Medicare / Alternative  | 3301-3302   | 30,293.00    | 0.00       | 30,293.00  | 40,210.00          | 41,416.00          |
| Health and Welfare Benefits   | 3401-3402   | 83,010.00    | 0.00       | 83,010.00  | 87,178.00          | 91,537.00          |
| Unemployment Insurance  | 3501-3502   | 6,582.00     | 0.00       | 6,582.00   | 7,378.00           | 7,599.00           |
| 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       | -                  | 0.00               |
| Other Employee Benefits   | 3901-3902   | 27,072.00    | 0.00       | 27,072.00  | 11,164.00          | 11,500.00          |
| Total, Employee Benefits  |             | 333,792.00   | 0.00       | 333,792.00 | 361,933.00         | 373,044.00         |
| <b>4. Books and Supplies</b>  |             |              |            |            |                    |                    |
| Approved Textbooks and Core Curricula Materials                                 | 4100        | 825.00       | 0.00       | 825.00     | 850.00             | 877.00             |
| Books and Other Reference Materials   | 4200        | 206.00       | 0.00       | 206.00     | 213.00             | 219.00             |
| Materials and Supplies  | 4300        | 11,979.00    | 2,993.87   | 14,972.87  | 73,566.00          | 51,639.00          |
| Noncapitalized Equipment  | 4400        | 14,255.00    | 83,000.00  | 97,255.00  | 24,889.00          | 25,552.00          |
| Food  | 4700        | 0.00         | 0.00       | 0.00       |                    |                    |
| Total, Books and Supplies   |             | 27,265.00    | 85,993.87  | 113,258.87 | 99,518.00          | 78,287.00          |
| <b>5. Services and Other Operating Expenditures</b>                             |             |              |            |            |                    |                    |
| Subagreements for Services  | 5100        | 0.00         | 0.00       | 0.00       |                    |                    |
| Travel and Conferences  | 5200        | 15,177.00    | 0.00       | 15,177.00  | 15,640.00          | 16,129.00          |
| Dues and Memberships  | 5300        | 6,655.00     | 0.00       | 6,655.00   | 6,858.00           | 7,073.00           |
| Insurance   | 5400        | 0.00         | 0.00       | 0.00       |                    |                    |
| Operations and Housekeeping Services  | 5500        | 48,300.00    | 0.00       | 48,300.00  | 49,773.00          | 51,331.00          |
| Rentals, Leases, Repairs, and Noncap. Improvements                              | 5600        | 270,065.00   | 0.00       | 270,065.00 | 278,302.00         | 287,013.00         |
| Transfers of Direct Costs   | 5700-5799   | 0.00         | 0.00       | 0.00       |                    |                    |
| Professional/Consulting Services and Operating Expend.                          | 5800        | 502,449.87   | 44,097.13  | 546,547.00 | 643,549.00         | 662,345.00         |
| Communications  | 5900        | 6,706.00     | 0.00       | 6,706.00   | 6,909.00           | 7,126.00           |
| Total, Services and Other Operating Expenditures                                |             | 849,352.87   | 44,097.13  | 893,450.00 | 1,001,031.00       | 1,031,017.00       |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>  |             |              |            |            |                    |                    |
| Land and Land Improvements  | 6100-6170   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Buildings and Improvements of Buildings   | 6200        | 0.00         | 0.00       | 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       | 0.00               | 0.00               |
| Equipment   | 6400        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Equipment Replacement   | 6500        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Depreciation Expense (for accrual basis only)                                   | 6900        | 4,678.00     | 0.00       | 4,678.00   | 4,678.00           | 4,678.00           |
| Total, Capital Outlay   |             | 4,678.00     | 0.00       | 4,678.00   | 4,678.00           | 4,678.00           |



| Description  | Object Code | FY 2020/21   |            |              | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total        |                    |                    |
| <b>7. Other Outgo</b>  |             |              |            |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Debt Service:  |             |              |            |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Total, Other Outgo   |             | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,317,412.39 | 130,091.00 | 2,447,503.39 | 2,741,089.00       | 2,788,681.00       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 417,230.61   | 0.00       | 417,230.61   | 44,813.00          | (995.00)           |

| Description  | Object Code | FY 2020/21   |            |              | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total        |                    |                    |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |              |            |              |                    |                    |
| 1. Other Sources   | 8930-8979   | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| 2. Less: Other Uses  | 7630-7699   | 0.00         | 0.00       | 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         | 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>                       |             | 417,230.61   | 0.00       | 417,230.61   | 44,813.00          | (995.00)           |
| <b>F. FUND BALANCE, RESERVES</b>   |             |              |            |              |                    |                    |
| 1. Beginning Fund Balance  |             |              |            |              |                    |                    |
| a. As of July 1  | 9791        | 1,002,222.00 | 4,396.00   | 1,006,618.00 | 1,423,848.61       | 1,468,661.61       |
| b. Adjustments/Restatements  | 9793, 9795  | 0.00         | 0.00       | 0.00         |                    |                    |
| c. Adjusted Beginning Balance  |             | 1,002,222.00 | 4,396.00   | 1,006,618.00 | 1,423,848.61       | 1,468,661.61       |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 1,419,452.61 | 4,396.00   | 1,423,848.61 | 1,468,661.61       | 1,467,666.61       |
| Components of Ending Fund Balance:   |             |              |            |              |                    |                    |
| a. Nonspendable  |             |              |            |              |                    |                    |
| Revolving Cash (equals object 9130)  | 9711        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Stores (equals object 9320)  | 9712        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Prepaid Expenditures (equals object 9330)  | 9713        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| All Others   | 9719        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| b. Restricted  | 9740        |              | 0.00       | 0.00         | 0.00               | 0.00               |
| c. Committed   |             |              |            |              |                    |                    |
| Stabilization Arrangements   | 9750        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Other Commitments  | 9760        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| d. Assigned  |             |              |            |              |                    |                    |
| Other Assignments  | 9780        | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| e. Unassigned/Unappropriated   |             |              |            |              |                    |                    |
| Reserve for Economic Uncertainties   | 9789        | 0.00         | 0.00       | 0.00         | 82,232.67          | 83,660.43          |
| Unassigned/Unappropriated Amount   | 9790        | 1,419,452.61 | 4,396.00   | 1,423,848.61 | 1,386,428.94       | 1,384,006.18       |

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Tahoe  
(continued) \_\_\_\_\_  
CDS #: 3166852018008  
Charter Approving Entity: Newcastle Elementary District  
County: Placer  
Charter #: 1991  
Fiscal Year: 2020/21

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**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

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To the entity that approved the charter school:  
(  ) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

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

Print  
Name: Caleb Buckley

Title: Executive Director

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Tahoe

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(  x ) To the County Superintendent of Schools:  
2020/21 CHARTER SCHOOL FIRST INTERIM 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 First Interim Report, please contact:

For Approving Entity:

Raenel Toste  
Name  
CBO  
Title  
916-259-2832 ext. 202  
Phone  
[rtoste@newcastle.k12.ca.us](mailto:rtoste@newcastle.k12.ca.us)  
E-mail

For Charter School:

Caleb Buckley  
Name  
Executive Director  
Title  
530-955-5739  
Phone  
[cbuckley@goldenvalleycharter.org](mailto:cbuckley@goldenvalleycharter.org)  
E-mail

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This report has been verified for mathematical accuracy by the County Superintendent of Schools,  
pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_ Date \_\_\_\_\_

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Tahoe  
(continued)  
CDS #: 3166852018008  
Charter Approving Entity: Newcastle Elementary District  
County: Placer  
Charter #: 1991  
Fiscal Year: 2020/21

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     | Adopted Budget - July 1 |            |            | Actuals thru 1/31 |            |            | 2nd Interim Budget |            |            |
|--|-----------------|-------------------------|------------|------------|-------------------|------------|------------|--------------------|------------|------------|
|  |                 | Unrestricted            | Restricted | Total      | Unrestricted      | Restricted | Total      | Unrestricted       | Restricted | Total      |
| <b>A. REVENUES</b>                                     |                 |                         |            |            |                   |            |            |                    |            |            |
| 1. LCFF Sources  |                 |                         |            |            |                   |            |            |                    |            |            |
| State Aid - Current Year                               | 8011            | 344,238.00              |            | 344,238.00 | 215,049.31        |            | 215,049.31 | 698,853.00         |            | 698,853.00 |
| Education Protection Account State Aid - Current Year  | 8012            | 16,740.00               |            | 16,740.00  | 4,893.00          |            | 4,893.00   | 17,760.00          |            | 17,760.00  |
| State Aid - Prior Years                                | 8019            |                         |            | -          | 13,371.91         |            | 13,371.91  | 13,372.00          |            | 13,372.00  |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096            | 296,298.00              |            | 296,298.00 | 14,618.00         |            | 14,618.00  | 29,236.00          |            | 29,236.00  |
| Other LCFF Transfers                                   | 8091, 8097      |                         |            | -          |                   |            | -          |                    |            | -          |
| Total, LCFF Sources                                    |                 | 657,276.00              | -          | 657,276.00 | 247,932.22        | -          | 247,932.22 | 759,221.00         | -          | 759,221.00 |
| 2. Federal Revenues                                    |                 |                         |            |            |                   |            |            |                    |            |            |
| Every Student Succeeds Act (Title I - V)               | 8290            |                         |            | -          |                   |            | -          |                    |            | -          |
| Special Education - Federal                            | 8181, 8182      |                         |            | -          |                   |            | -          |                    |            | -          |
| Child Nutrition - Federal                              | 8220            |                         |            | -          |                   |            | -          |                    |            | -          |
| Donated Food Commodities                               | 8221            |                         |            | -          |                   |            | -          |                    |            | -          |
| Other Federal Revenues                                 | 8110, 8260-8299 |                         |            | -          |                   |            | -          |                    |            | -          |
| Total, Federal Revenues                                |                 | -                       | -          | -          | -                 | -          | -          | -                  | -          | -          |
| 3. Other State Revenues                                |                 |                         |            |            |                   |            |            |                    |            |            |
| Special Education - State                              | StateRevSE      | 19,210.00               |            | 19,210.00  | 4,937.30          |            | 4,937.30   | 4,937.00           |            | 4,937.00   |
| All Other State Revenues                               | StateRevAO      | 11,850.71               |            | 11,850.71  | 7,608.99          | 16,857.00  | 24,465.99  | 11,850.00          | 18,697.00  | 30,547.00  |
| Total, Other State Revenues                            |                 | 31,060.71               | -          | 31,060.71  | 12,546.29         | 16,857.00  | 29,403.29  | 16,787.00          | 18,697.00  | 35,484.00  |
| 4. Other Local Revenues                                |                 |                         |            |            |                   |            |            |                    |            |            |
| All Other Local Revenues                               | LocalRevAO      | 100,000.00              |            | 100,000.00 | 8,650.00          |            | 8,650.00   | 100,000.00         |            | 100,000.00 |
| Total, Local Revenues                                  |                 | 100,000.00              | -          | 100,000.00 | 8,650.00          | -          | 8,650.00   | 100,000.00         | -          | 100,000.00 |
| 5. TOTAL REVENUES                                      |                 |                         |            |            |                   |            |            |                    |            |            |
|  |                 | 788,336.71              | -          | 788,336.71 | 269,128.51        | 16,857.00  | 285,985.51 | 876,008.00         | 18,697.00  | 894,705.00 |
| <b>B. EXPENDITURES</b>                                 |                 |                         |            |            |                   |            |            |                    |            |            |
| 1. Certificated Salaries                               |                 |                         |            |            |                   |            |            |                    |            |            |
| Certificated Teachers' Salaries                        | 1100            | 260,635.00              |            | 260,635.00 | 99,007.23         |            | 99,007.23  | 230,470.00         |            | 230,470.00 |
| Certificated Pupil Support Salaries                    | 1200            |                         |            | -          |                   |            | -          |                    |            | -          |
| Certificated Supervisors' and Administrators' Salaries | 1300            |                         |            | -          | 37,322.19         |            | 37,322.19  | 74,000.00          |            | 74,000.00  |
| Other Certificated Salaries                            | 1900            | 34,300.00               |            | 34,300.00  |                   |            | -          |                    |            | -          |
| Total, Certificated Salaries                           |                 | 294,935.00              | -          | 294,935.00 | 136,329.42        | -          | 136,329.42 | 304,470.00         | -          | 304,470.00 |
| 2. Non-certificated Salaries                           |                 |                         |            |            |                   |            |            |                    |            |            |
| Non-certificated Instructional Aides' Salaries         | 2100            | 54,973.00               |            | 54,973.00  | 13,840.00         |            | 13,840.00  | 33,213.00          |            | 33,213.00  |
| Non-certificated Support Salaries                      | 2200            |                         |            | -          |                   |            | -          | 6,240.00           |            | 6,240.00   |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            |                         |            | -          | 3,738.68          |            | 3,738.68   | 3,738.68           |            | 3,738.68   |
| Clerical and Office Salaries                           | 2400            | 9,787.00                |            | 9,787.00   | 2,812.50          |            | 2,812.50   | 16,480.00          |            | 16,480.00  |
| Other Non-certificated Salaries                        | 2900            | 32,992.00               |            | 32,992.00  |                   |            | -          |                    |            | -          |
| Total, Non-certificated Salaries                       |                 | 97,752.00               | -          | 97,752.00  | 20,391.18         | -          | 20,391.18  | 59,671.68          | -          | 59,671.68  |

| Description   | Object Code | Adopted Budget - July 1 |            |            | Actuals thru 1/31 |            |            | 2nd Interim Budget |            |            |
|---|-------------|-------------------------|------------|------------|-------------------|------------|------------|--------------------|------------|------------|
|   |             | Unrestricted            | Restricted | Total      | Unrestricted      | Restricted | Total      | Unrestricted       | Restricted | Total      |
| <b>3. Employee Benefits</b>   |             |                         |            |            |                   |            |            |                    |            |            |
| STRS  | 3101-3102   | 47,632.00               |            | 47,632.00  | 22,090.66         |            | 22,090.66  | 57,758.00          |            | 57,758.00  |
| PERS  | 3201-3202   | 13,332.00               |            | 13,332.00  | 769.85            |            | 769.85     | 769.85             |            | 769.85     |
| OASDI / Medicare / Alternative Health and Welfare Benefits                              | 3301-3302   | 11,766.00               |            | 11,766.00  | 3,596.44          |            | 3,596.44   | 8,488.00           |            | 8,488.00   |
| Unemployment Insurance  | 3401-3402   | 51,562.00               |            | 51,562.00  | 19,091.73         |            | 19,091.73  | 45,738.00          |            | 45,738.00  |
| Workers' Compensation Insurance   | 3501-3502   | 1,285.00                |            | 1,285.00   | 941.90            |            | 941.90     | 2,791.00           |            | 2,791.00   |
| OPEB, Allocated   | 3601-3602   |                         |            | -          |                   |            | -          |                    |            | -          |
| OPEB, Active Employees  | 3701-3702   | -                       |            | -          |                   |            | -          |                    |            | -          |
| Other Employee Benefits   | 3751-3752   |                         |            | -          |                   |            | -          |                    |            | -          |
|   | 3901-3902   |                         |            | -          | 29.93             |            | 29.93      | 3,624.00           |            | 3,624.00   |
| Total, Employee Benefits  |             | 125,577.00              | -          | 125,577.00 | 46,520.51         | -          | 46,520.51  | 119,168.85         | -          | 119,168.85 |
| <b>4. Books and Supplies</b>  |             |                         |            |            |                   |            |            |                    |            |            |
| Approved Textbooks and Core Curricula Materials   | 4100        | 1,000.00                |            | 1,000.00   |                   |            | -          | 1,000.00           |            | 1,000.00   |
| Books and Other Reference Materials   | 4200        |                         |            | -          |                   |            | -          |                    |            | -          |
| Materials and Supplies  | 4300        | 16,000.00               |            | 16,000.00  | 5,646.81          | 739.00     | 6,385.81   | 15,261.00          | 739.00     | 16,000.00  |
| Noncapitalized Equipment  | 4400        | 21,500.00               |            | 21,500.00  | 2,631.07          | 11,255.00  | 13,886.07  | 2,703.00           | 13,095.00  | 15,798.00  |
| Food  | 4700        |                         |            | -          |                   |            | -          |                    |            | -          |
| Total, Books and Supplies   |             | 38,500.00               | -          | 38,500.00  | 8,277.88          | 11,994.00  | 20,271.88  | 18,964.00          | 13,834.00  | 32,798.00  |
| <b>5. Services and Other Operating Expenditures</b>                                     |             |                         |            |            |                   |            |            |                    |            |            |
| Subagreements for Services  | 5100        |                         |            | -          |                   |            | -          |                    |            | -          |
| Travel and Conferences  | 5200        | 4,000.00                |            | 4,000.00   | 816.85            |            | 816.85     | 4,000.00           |            | 4,000.00   |
| Dues and Memberships  | 5300        | 500.00                  |            | 500.00     | 1,382.46          |            | 1,382.46   | 500.00             |            | 500.00     |
| Insurance   | 5400        |                         |            | -          |                   |            | -          |                    |            | -          |
| Operations and Housekeeping Services  | 5500        | 2,000.00                |            | 2,000.00   | 14,000.00         |            | 14,000.00  | 30,000.00          |            | 30,000.00  |
| Rentals, Leases, Repairs, and Noncap. Improvements                                      | 5600        | 102,200.00              |            | 102,200.00 | 54,666.67         |            | 54,666.67  | 83,667.00          |            | 83,667.00  |
| Transfers of Direct Costs   | 5700-5799   |                         |            | -          |                   |            | -          |                    |            | -          |
| Professional/Consulting Services and Operating Expend. Communications                   | 5800        | 90,823.00               |            | 90,823.00  | 84,024.44         | 4,863.00   | 88,887.44  | 157,462.00         | 4,863.00   | 162,325.00 |
|   | 5900        | 5,500.00                |            | 5,500.00   | 1,784.98          |            | 1,784.98   | 5,500.00           |            | 5,500.00   |
| Total, Services and Other Operating Expenditures  |             | 205,023.00              | -          | 205,023.00 | 156,675.40        | 4,863.00   | 161,538.40 | 281,129.00         | 4,863.00   | 285,992.00 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b> |             |                         |            |            |                   |            |            |                    |            |            |
| Land and Land Improvements  | 6100-6170   |                         |            | -          |                   |            | -          |                    |            | -          |
| Buildings and Improvements of Buildings   | 6200        |                         |            | -          |                   |            | -          |                    |            | -          |
| Books and Media for New School Libraries or Major Expansion of School Libraries         | 6300        |                         |            | -          |                   |            | -          |                    |            | -          |
| Equipment   | 6400        |                         |            | -          |                   |            | -          |                    |            | -          |
| Equipment Replacement   | 6500        |                         |            | -          |                   |            | -          |                    |            | -          |
| Depreciation Expense (for accrual basis only)   | 6900        |                         |            | -          |                   |            | -          |                    |            | -          |
| Total, Capital Outlay   |             | -                       | -          | -          | -                 | -          | -          | -                  | -          | -          |
| <b>7. Other Outgo</b>   |             |                         |            |            |                   |            |            |                    |            |            |
| Tuition to Other Schools  | 7110-7143   |                         |            | -          |                   |            | -          |                    |            | -          |
| Transfers of Pass-through Revenues to Other LEAs  | 7211-7213   |                         |            | -          |                   |            | -          |                    |            | -          |
| Transfers of Apportionments to Other LEAs - Spec. Ed.                                   | 7221-7223SE |                         |            | -          |                   |            | -          |                    |            | -          |
| Transfers of Apportionments to Other LEAs - All Other                                   | 7221-7223AO |                         |            | -          |                   |            | -          |                    |            | -          |
| All Other Transfers   | 7281-7299   |                         |            | -          |                   |            | -          |                    |            | -          |
| Transfers of Indirect Costs   | 7300-7399   |                         |            | -          |                   |            | -          |                    |            | -          |
| Debt Service:   |             |                         |            |            |                   |            |            |                    |            |            |
| Interest  | 7438        |                         |            | -          |                   |            | -          |                    |            | -          |
| Principal (for modified accrual basis only)   | 7439        | 25,000.00               |            | 25,000.00  |                   |            | -          | 25,000.00          |            | 25,000.00  |
| Total, Other Outgo  |             | 25,000.00               | -          | 25,000.00  | -                 | -          | -          | 25,000.00          | -          | 25,000.00  |
| <b>8. TOTAL EXPENDITURES</b>  |             | 786,787.00              | -          | 786,787.00 | 368,194.39        | 16,857.00  | 385,051.39 | 808,403.53         | 18,697.00  | 827,100.53 |

| Description  | Object Code | Adopted Budget - July 1 |            |           | Actuals thru 1/31 |            |             | 2nd Interim Budget |             |           |
|--|-------------|-------------------------|------------|-----------|-------------------|------------|-------------|--------------------|-------------|-----------|
|  |             | Unrestricted            | Restricted | Total     | Unrestricted      | Restricted | Total       | Unrestricted       | Restricted  | Total     |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 1,549.71                | -          | 1,549.71  | (99,065.88)       | -          | (99,065.88) | 67,604.47          | -           | 67,604.47 |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |           |                   |            |             |                    |             |           |
| 1. Other Sources   | 8930-8979   |                         |            | -         |                   |            | -           |                    |             | -         |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -         |                   |            | -           |                    |             | -         |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -         |                   |            | -           |                    |             | -         |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                       | -          | -         | -                 | -          | -           | -                  | -           | -         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 1,549.71                | -          | 1,549.71  | (99,065.88)       | -          | (99,065.88) | 67,604.47          | -           | 67,604.47 |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |           |                   |            |             |                    |             |           |
| 1. Beginning Fund Balance  |             |                         |            |           |                   |            |             |                    |             |           |
| a. As of July 1  | 9791        | 22,263.00               |            | 22,263.00 | 28,521.00         | 836.00     | 29,357.00   | 28,521.00          | 836.00      | 29,357.00 |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |            | -         |                   |            | -           |                    |             | -         |
| c. Adjusted Beginning Balance  |             | 22,263.00               | -          | 22,263.00 | 28,521.00         | 836.00     | 29,357.00   | 28,521.00          | 836.00      | 29,357.00 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 23,812.71               | -          | 23,812.71 | (70,544.88)       | 836.00     | (69,708.88) | 96,125.47          | 836.00      | 96,961.47 |
| Components of Ending Fund Balance :  |             |                         |            |           |                   |            |             |                    |             |           |
| a. Nonspendable  |             |                         |            |           |                   |            |             |                    |             |           |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -         |                   |            | -           |                    |             | -         |
| Stores (equals object 9320)  | 9712        |                         |            | -         |                   |            | -           |                    |             | -         |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -         |                   |            | -           |                    |             | -         |
| All Others   | 9719        |                         |            | -         |                   |            | -           |                    |             | -         |
| b Restricted   | 9740        |                         |            | -         |                   |            | -           |                    |             | -         |
| c. Committed   |             |                         |            |           |                   |            |             |                    |             |           |
| Stabilization Arrangements   | 9750        |                         |            | -         |                   |            | -           |                    |             | -         |
| Other Commitments  | 9760        |                         |            | -         |                   |            | -           |                    |             | -         |
| d. Assigned  |             |                         |            |           |                   |            |             |                    |             |           |
| Other Assignments  | 9780        |                         |            | -         |                   |            | -           |                    |             | -         |
| e Unassigned/Unappropriated  |             |                         |            |           |                   |            |             |                    |             |           |
| Reserve for Economic Uncertainties   | 9789        |                         |            | -         |                   |            | -           |                    | 24,813.02   | 24,813.02 |
| Unassigned/Unappropriated Amount   | 9790        | 23,812.71               | -          | 23,812.71 | (70,544.88)       | 836.00     | (69,708.88) | 96,125.47          | (23,977.02) | 72,148.45 |

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Tahoe  
 (continued) \_\_\_\_\_  
 CDS #: 3166852018008  
 Charter Approving Entity: Newcastle Elementary District  
 County: Placer  
 Charter #: 1991  
 Fiscal Year: 2020/21

| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|-----------------------|------------------------|---|----------------------|
|  |                 |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                       |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                       |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 344,238.00             | 215,049.31            | 698,853.00             | 354,615.00  | 103.01%              |
| Education Protection Account State Aid - Current Year          | 8012            | 16,740.00              | 4,893.00              | 17,760.00              | 1,020.00  | 6.09%                |
| State Aid - Prior Years  | 8019            | -                      | 13,371.91             | 13,372.00              | 13,372.00   | New                  |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 296,298.00             | 14,618.00             | 29,236.00              | (267,062.00)  | -90.13%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                     | -                      | -   |                      |
| Total, LCFF Sources  |                 | 657,276.00             | 247,932.22            | 759,221.00             | 101,945.00  | 15.51%               |
| 2. Federal Revenues  |                 |                        |                       |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | -                      | -                     | -                      | -   |                      |
| Special Education - Federal                                    | 8181, 8182      | -                      | -                     | -                      | -   |                      |
| Child Nutrition - Federal                                      | 8220            | -                      | -                     | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                     | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                     | -                      | -   |                      |
| Total, Federal Revenues  |                 | -                      | -                     | -                      | -   |                      |
| 3. Other State Revenues  |                 |                        |                       |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 19,210.00              | 4,937.30              | 4,937.00               | (14,273.00)   | -74.30%              |
| All Other State Revenues                                       | StateRevAO      | 11,850.71              | 24,465.99             | 30,547.00              | 18,696.29   | 157.77%              |
| Total, Other State Revenues                                    |                 | 31,060.71              | 29,403.29             | 35,484.00              | 4,423.29  | 14.24%               |
| 4. Other Local Revenues  |                 |                        |                       |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 100,000.00             | 8,650.00              | 100,000.00             | -   | 0.00%                |
| Total, Local Revenues  |                 | 100,000.00             | 8,650.00              | 100,000.00             | -   | 0.00%                |
| 5. TOTAL REVENUES  |                 | 788,336.71             | 285,985.51            | 894,705.00             | 106,368.29  | 13.49%               |
| <b>B. EXPENDITURES</b>   |                 |                        |                       |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                       |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 260,635.00             | 99,007.23             | 230,470.00             | (30,165.00)   | -11.57%              |
| Certificated Pupil Support Salaries                            | 1200            | -                      | -                     | -                      | -   |                      |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | -                      | 37,322.19             | 74,000.00              | 74,000.00   | New                  |
| Other Certificated Salaries                                    | 1900            | 34,300.00              | -                     | -                      | (34,300.00)   | (100%)               |
| Total, Certificated Salaries                                   |                 | 294,935.00             | 136,329.42            | 304,470.00             | 9,535.00  | 3.23%                |

| Description   | Object Code | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|---|-------------|------------------------|-----------------------|------------------------|---|----------------------|
|   |             |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>2. Non-certificated Salaries</b>   |             |                        |                       |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                                      | 2100        | 54,973.00              | 13,840.00             | 33,213.00              | (21,760.00)   | -39.58%              |
| Non-certificated Support Salaries   | 2200        | -                      | -                     | 6,240.00               | 6,240.00  | New                  |
| Non-certificated Supervisors' and Administrators' Sal.                              | 2300        | -                      | 3,738.68              | 3,738.68               | 3,738.68  | New                  |
| Clerical and Office Salaries  | 2400        | 9,787.00               | 2,812.50              | 16,480.00              | 6,693.00  | 68.39%               |
| Other Non-certificated Salaries   | 2900        | 32,992.00              | -                     | -                      | (32,992.00)   | (100%)               |
| Total, Non-certificated Salaries  |             | 97,752.00              | 20,391.18             | 59,671.68              | (38,080.32)   | -38.96%              |
| <b>3. Employee Benefits</b>   |             |                        |                       |                        |   |                      |
| STRS  | 3101-3102   | 47,632.00              | 22,090.66             | 57,758.00              | 10,126.00   | 21.26%               |
| PERS  | 3201-3202   | 13,332.00              | 769.85                | 769.85                 | (12,562.15)   | -94.23%              |
| OASDI / Medicare / Alternative  | 3301-3302   | 11,766.00              | 3,596.44              | 8,488.00               | (3,278.00)  | -27.86%              |
| Health and Welfare Benefits   | 3401-3402   | 51,562.00              | 19,091.73             | 45,738.00              | (5,824.00)  | -11.30%              |
| Unemployment Insurance  | 3501-3502   | 1,285.00               | 941.90                | 2,791.00               | 1,506.00  | 117.20%              |
| Workers' Compensation Insurance   | 3601-3602   | -                      | -                     | -                      | -   |                      |
| OPEB, Allocated   | 3701-3702   | -                      | -                     | -                      | -   |                      |
| OPEB, Active Employees  | 3751-3752   | -                      | -                     | -                      | -   |                      |
| Other Employee Benefits   | 3901-3902   | -                      | 29.93                 | 3,624.00               | 3,624.00  | New                  |
| Total, Employee Benefits  |             | 125,577.00             | 46,520.51             | 119,168.85             | (6,408.15)  | -5.10%               |
| <b>4. Books and Supplies</b>  |             |                        |                       |                        |   |                      |
| Approved Textbooks and Core Curricula Materials                                     | 4100        | 1,000.00               | -                     | 1,000.00               | -   | 0.00%                |
| Books and Other Reference Materials   | 4200        | -                      | -                     | -                      | -   |                      |
| Materials and Supplies  | 4300        | 16,000.00              | 6,385.81              | 16,000.00              | -   | 0.00%                |
| Noncapitalized Equipment  | 4400        | 21,500.00              | 13,886.07             | 15,798.00              | (5,702.00)  | -26.52%              |
| Food  | 4700        | -                      | -                     | -                      | -   |                      |
| Total, Books and Supplies   |             | 38,500.00              | 20,271.88             | 32,798.00              | (5,702.00)  | -14.81%              |
| <b>5. Services and Other Operating Expenditures</b>                                 |             |                        |                       |                        |   |                      |
| Subagreements for Services  | 5100        | -                      | -                     | -                      | -   |                      |
| Travel and Conferences  | 5200        | 4,000.00               | 816.85                | 4,000.00               | -   | 0.00%                |
| Dues and Memberships  | 5300        | 500.00                 | 1,382.46              | 500.00                 | -   | 0.00%                |
| Insurance   | 5400        | -                      | -                     | -                      | -   |                      |
| Operations and Housekeeping Services  | 5500        | 2,000.00               | 14,000.00             | 30,000.00              | 28,000.00   | 1400.00%             |
| Rentals, Leases, Repairs, and Noncap. Improvements                                  | 5600        | 102,200.00             | 54,666.67             | 83,667.00              | (18,533.00)   | -18.13%              |
| Transfers of Direct Costs   | 5700-5799   | -                      | -                     | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.                              | 5800        | 90,823.00              | 88,887.44             | 162,325.00             | 71,502.00   | 78.73%               |
| Communications  | 5900        | 5,500.00               | 1,784.98              | 5,500.00               | -   | 0.00%                |
| Total, Services and Other Operating Expenditures                                    |             | 205,023.00             | 161,538.40            | 285,992.00             | 80,969.00   | 39.49%               |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b> |             |                        |                       |                        |   |                      |
| Land and Land Improvements  | 6100-6170   | -                      | -                     | -                      | -   |                      |
| Buildings and Improvements of Buildings   | 6200        | -                      | -                     | -                      | -   |                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries     | 6300        | -                      | -                     | -                      | -   |                      |
| Equipment   | 6400        | -                      | -                     | -                      | -   |                      |
| Equipment Replacement   | 6500        | -                      | -                     | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)                                       | 6900        | -                      | -                     | -                      | -   |                      |
| Total, Capital Outlay   |             | -                      | -                     | -                      | -   |                      |



| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|-----------------------|------------------------|---|----------------------|
|  |             |                        |                       |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>7. Other Outgo</b>  |             |                        |                       |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                     | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                     | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                     | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                     | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                     | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                     | -                      | -   |                      |
| Debt Service:  |             |                        |                       |                        |   |                      |
| Interest   | 7438        | -                      | -                     | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | 25,000.00              | -                     | 25,000.00              | -   | 0.00%                |
| Total, Other Outgo   |             | 25,000.00              | -                     | 25,000.00              | -   | 0.00%                |
| <b>8. TOTAL EXPENDITURES</b>   |             | <b>786,787.00</b>      | <b>385,051.39</b>     | <b>827,100.53</b>      | <b>40,313.53</b>                                    | <b>5.12%</b>         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | <b>1,549.71</b>        | <b>(99,065.88)</b>    | <b>67,604.47</b>       | <b>66,054.76</b>                                    | <b>4262.39%</b>      |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                       |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                     | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                     | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   | -                      | -                     | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                     | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | <b>1,549.71</b>        | <b>(99,065.88)</b>    | <b>67,604.47</b>       | <b>66,054.76</b>                                    | <b>4262.39%</b>      |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                       |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                       |                        |   |                      |
| a. As of July 1  | 9791        | 22,263.00              | 29,357.00             | 29,357.00              | 7,094.00  | 31.86%               |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | -                     | -                      | -   |                      |
| c. Adjusted Beginning Fund Balance   |             | 22,263.00              | 29,357.00             | 29,357.00              |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 23,812.71              | (69,708.88)           | 96,961.47              |   |                      |
| Components of Ending Fund Balance :  |             |                        |                       |                        |   |                      |
| a. Nonspendable  |             |                        |                       |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                     | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                     | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                     | -                      | -   |                      |
| All Others   | 9719        | -                      | -                     | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | -                     | -                      | -   |                      |
| c. Committed   |             |                        |                       |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                     | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                     | -                      | -   |                      |
| d. Assigned  |             |                        |                       |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                     | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                       |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | -                      | -                     | 24,813.02              | 24,813.02   | New                  |
| Unassigned/Unappropriated Amount   | 9790        | 23,812.71              | (69,708.88)           | 72,148.45              | 48,335.74   | 202.98%              |

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Golden Valley Tahoe  
(continued) \_\_\_\_\_  
CDS #: 3166852018008  
Charter Approving Entity: Newcastle Elementary District  
County: Placer  
Charter #: 1991  
Fiscal Year: 2020/21

*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 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|--|-----------------|--------------|------------|------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total      |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |            |                    |                    |
| 1. LCFF Sources  |                 |              |            |            |                    |                    |
| State Aid - Current Year                               | 8011            | 698,853.00   | 0.00       | 698,853.00 | 910,657.00         | 1,025,149.00       |
| Education Protection Account State Aid - Current Year  | 8012            | 17,760.00    | 0.00       | 17,760.00  | 23,128.00          | 26,264.00          |
| State Aid - Prior Years                                | 8019            | 13,372.00    | 0.00       | 13,372.00  |                    |                    |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 29,236.00    | 0.00       | 29,236.00  | 29,236.00          | 29,236.00          |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Total, LCFF Sources                                    |                 | 759,221.00   | 0.00       | 759,221.00 | 963,021.00         | 1,080,649.00       |
| 2. Federal Revenues                                    |                 |              |            |            |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 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      | 4,937.00     | 0.00       | 4,937.00   | 6,000.00           | 6,000.00           |
| All Other State Revenues                               | StateRevAO      | 11,850.00    | 18,697.00  | 30,547.00  | 19,239.00          | 24,433.00          |
| Total, Other State Revenues                            |                 | 16,787.00    | 18,697.00  | 35,484.00  | 25,239.00          | 30,433.00          |
| 4. Other Local Revenues                                |                 |              |            |            |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 100,000.00   | 0.00       | 100,000.00 | 100,000.00         | 100,000.00         |
| Total, Local Revenues                                  |                 | 100,000.00   | 0.00       | 100,000.00 | 100,000.00         | 100,000.00         |
| 5. TOTAL REVENUES                                      |                 |              |            |            |                    |                    |
|  |                 | 876,008.00   | 18,697.00  | 894,705.00 | 1,088,260.00       | 1,211,082.00       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |            |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |            |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 230,470.00   | 0.00       | 230,470.00 | 264,954.00         | 325,032.00         |
| Certificated Pupil Support Salaries                    | 1200            | 0.00         | 0.00       | 0.00       | -                  | 0.00               |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 74,000.00    | 0.00       | 74,000.00  | 74,000.00          | 74,000.00          |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00       | 15,600.00          | 15,912.00          |
| Total, Certificated Salaries                           |                 | 304,470.00   | 0.00       | 304,470.00 | 354,554.00         | 414,944.00         |

| Description  | Object Code | FY 2020/21       |             |                  | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|------------------|-------------|------------------|--------------------|--------------------|
|  |             | Unrestricted     | Restricted  | Total            |                    |                    |
| <b>2. Non-certificated Salaries</b>                    |             |                  |             |                  |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100        | 33,213.00        | 0.00        | 33,213.00        | 82,376.00          | 87,842.00          |
| Non-certificated Support Salaries                      | 2200        | 6,240.00         | 0.00        | 6,240.00         | 32,000.00          | 32,960.00          |
| Non-certificated Supervisors' and Administrators' Sal. | 2300        | 3,738.68         | 0.00        | 3,738.68         | 10,000.00          | 10,000.00          |
| Clerical and Office Salaries                           | 2400        | 16,480.00        | 0.00        | 16,480.00        | 32,000.00          | 34,920.00          |
| Other Non-certificated Salaries                        | 2900        | 0.00             | 0.00        | 0.00             | 0.00               | 0.00               |
| <b>Total, Non-certificated Salaries</b>                |             | <b>59,671.68</b> | <b>0.00</b> | <b>59,671.68</b> | <b>156,376.00</b>  | <b>165,722.00</b>  |

| Description   | Object Code | FY 2020/21        |                  |                   | Totals for 2021/22 | Totals for 2022/23 |
|---|-------------|-------------------|------------------|-------------------|--------------------|--------------------|
|   |             | Unrestricted      | Restricted       | Total             |                    |                    |
| <b>3. Employee Benefits</b>   |             |                   |                  |                   |                    |                    |
| STRS  | 3101-3102   | 57,758.00         | 0.00             | 57,758.00         | 68,676.00          | 82,989.00          |
| PERS  | 3201-3202   | 769.85            | 0.00             | 769.85            | 2,484.00           | 24,972.00          |
| OASDI / Medicare / Alternative  | 3301-3302   | 8,488.00          | 0.00             | 8,488.00          | 12,673.00          | 17,361.00          |
| Health and Welfare Benefits   | 3401-3402   | 45,738.00         | 0.00             | 45,738.00         | 77,569.00          | 78,283.00          |
| Unemployment Insurance  | 3501-3502   | 2,791.00          | 0.00             | 2,791.00          | 3,132.00           | 3,094.00           |
| Workers' Compensation Insurance   | 3601-3602   | 0.00              | 0.00             | 0.00              | -                  | 0.00               |
| OPEB, Allocated   | 3701-3702   | 0.00              | 0.00             | 0.00              | -                  | 0.00               |
| OPEB, Active Employees  | 3751-3752   | 0.00              | 0.00             | 0.00              | -                  | 0.00               |
| Other Employee Benefits   | 3901-3902   | 3,624.00          | 0.00             | 3,624.00          | 3,733.00           | 3,845.00           |
| <b>Total, Employee Benefits</b>   |             | <b>119,168.85</b> | <b>0.00</b>      | <b>119,168.85</b> | <b>168,267.00</b>  | <b>210,544.00</b>  |
| <b>4. Books and Supplies</b>  |             |                   |                  |                   |                    |                    |
| Approved Textbooks and Core Curricula Materials                                 | 4100        | 1,000.00          | 0.00             | 1,000.00          | 1,050.00           | 1,158.00           |
| Books and Other Reference Materials   | 4200        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Materials and Supplies  | 4300        | 15,261.00         | 739.00           | 16,000.00         | 16,800.00          | 17,641.00          |
| Noncapitalized Equipment  | 4400        | 2,703.00          | 13,095.00        | 15,798.00         | 22,575.00          | 23,705.00          |
| Food  | 4700        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| <b>Total, Books and Supplies</b>  |             | <b>18,964.00</b>  | <b>13,834.00</b> | <b>32,798.00</b>  | <b>40,425.00</b>   | <b>42,504.00</b>   |
| <b>5. Services and Other Operating Expenditures</b>                             |             |                   |                  |                   |                    |                    |
| Subagreements for Services  | 5100        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Travel and Conferences  | 5200        | 4,000.00          | 0.00             | 4,000.00          | 4,000.00           | 5,600.00           |
| Dues and Memberships  | 5300        | 500.00            | 0.00             | 500.00            | 551.00             | 580.00             |
| Insurance   | 5400        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Operations and Housekeeping Services  | 5500        | 30,000.00         | 0.00             | 30,000.00         | 44,000.00          | 44,840.00          |
| Rentals, Leases, Repairs, and Noncap. Improvements                              | 5600        | 83,667.00         | 0.00             | 83,667.00         | 122,200.00         | 124,600.00         |
| Transfers of Direct Costs   | 5700-5799   | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Professional/Consulting Services and Operating Expend.                          | 5800        | 157,462.00        | 4,863.00         | 162,325.00        | 219,252.00         | 226,629.00         |
| Communications  | 5900        | 5,500.00          | 0.00             | 5,500.00          | 5,526.00           | 5,553.00           |
| <b>Total, Services and Other Operating Expenditures</b>                         |             | <b>281,129.00</b> | <b>4,863.00</b>  | <b>285,992.00</b> | <b>395,529.00</b>  | <b>407,802.00</b>  |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>  |             |                   |                  |                   |                    |                    |
| Land and Land Improvements  | 6100-6170   | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Buildings and Improvements of Buildings   | 6200        | 0.00              | 0.00             | 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              | 0.00               | 0.00               |
| Equipment   | 6400        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Equipment Replacement   | 6500        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| Depreciation Expense (for accrual basis only)                                   | 6900        | 0.00              | 0.00             | 0.00              | 0.00               | 0.00               |
| <b>Total, Capital Outlay</b>  |             | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>        |

| Description  | Object Code | FY 2020/21   |            |            | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|------------|------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted | Total      |                    |                    |
| <b>7. Other Outgo</b>  |             |              |            |            |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Debt Service:  |             |              |            |            |                    |                    |
| Interest   | 7438        | 0.00         | 0.00       | 0.00       | 0.00               | 0.00               |
| Principal (for modified accrual basis only)  | 7439        | 25,000.00    | 0.00       | 25,000.00  | 25,000.00          | 0.00               |
| Total, Other Outgo   |             | 25,000.00    | 0.00       | 25,000.00  | 25,000.00          | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 808,403.53   | 18,697.00  | 827,100.53 | 1,140,151.00       | 1,241,516.00       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 67,604.47    | 0.00       | 67,604.47  | (51,891.00)        | (30,434.00)        |

| Description  | Object Code | FY 2020/21   |             |           | Totals for 2021/22 | Totals for 2022/23 |
|--|-------------|--------------|-------------|-----------|--------------------|--------------------|
|  |             | Unrestricted | Restricted  | Total     |                    |                    |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |              |             |           |                    |                    |
| 1. Other Sources   | 8930-8979   | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| 2. Less: Other Uses  | 7630-7699   | 0.00         | 0.00        | 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      | 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>                       |             | 67,604.47    | 0.00        | 67,604.47 | (51,891.00)        | (30,434.00)        |
| <b>F. FUND BALANCE, RESERVES</b>   |             |              |             |           |                    |                    |
| 1. Beginning Fund Balance  |             |              |             |           |                    |                    |
| a. As of July 1  | 9791        | 28,521.00    | 836.00      | 29,357.00 | 96,961.47          | 45,070.47          |
| b. Adjustments/Restatements  | 9793, 9795  | 0.00         | 0.00        | 0.00      |                    |                    |
| c. Adjusted Beginning Balance  |             | 28,521.00    | 836.00      | 29,357.00 | 96,961.47          | 45,070.47          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 96,125.47    | 836.00      | 96,961.47 | 45,070.47          | 14,636.47          |
| Components of Ending Fund Balance:   |             |              |             |           |                    |                    |
| a. Nonspendable  |             |              |             |           |                    |                    |
| Revolving Cash (equals object 9130)  | 9711        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| Stores (equals object 9320)  | 9712        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| Prepaid Expenditures (equals object 9330)  | 9713        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| All Others   | 9719        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| b. Restricted  | 9740        |              | 0.00        | 0.00      | 0.00               | 0.00               |
| c. Committed   |             |              |             |           |                    |                    |
| Stabilization Arrangements   | 9750        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| Other Commitments  | 9760        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| d. Assigned  |             |              |             |           |                    |                    |
| Other Assignments  | 9780        | 0.00         | 0.00        | 0.00      | 0.00               | 0.00               |
| e. Unassigned/Unappropriated   |             |              |             |           |                    |                    |
| Reserve for Economic Uncertainties   | 9789        | 0.00         | 24,813.02   | 24,813.02 | 0.00               | 0.00               |
| Unassigned/Unappropriated Amount   | 9790        | 96,125.47    | (23,977.02) | 72,148.45 | 45,070.47          | 14,636.47          |

| Step | I            | II           |
|------|--------------|--------------|
|      | \$ 52,000.00 | \$ 55,000.00 |

Step 1: Permit/Intern required to fulfill teaching assignment  
Step 2: Clear Credential required to fulfill teaching assignment

| <b>Additional Compensation</b> | Applies to Step II only |  |
|--------------------------------|-------------------------|--|
| Experience:                    | \$550.00                | per year of qualified experience         |
| Masters Degree                 | \$1,000.00              | Credit given for one masters degree only |
| Waldorf Teaching Certificate   | \$5,000.00              |  |
| SPED Credential                | \$5,000.00              | If required for position                 |
|                                | \$1,000.00              | if not required for position             |

| <b>GVCS Yearly Experience Step</b> | Applies to Step II only |
|------------------------------------|-------------------------|
| Years 1-5                          | \$550.00                |
| years 6-10                         | \$750.00                |
| years 11-15                        | \$1,000.00              |
| Years 16 +                         | \$1,500.00              |

Once placed all changes to this salary schedule will apply to years going forward only  
Waldorf Compensation will be only given when a Waldorf Teaching Certificate is provided.

The background features abstract, overlapping geometric shapes in various shades of green, ranging from light lime to dark forest green. The shapes are primarily triangles and polygons, creating a dynamic, layered effect. The central text is positioned in the white space between these green elements.

# Salary Schedule Committee Update

# Please hold your comments and feedback

- ▶ We respectfully ask that you listen to the presentation/ideas/questions.
- ▶ There will be time during the next faculty meeting to debrief this information.
- ▶ If you have any idea or feedback that you would like to share before the next meeting please talk/email with your site's representative.
  - ▶ River: Ryan
  - ▶ Orchard: Jennifer
  - ▶ Tahoe: Ayla

\*\*If you have clarifying questions, please feel free to unmute and ask.

# Proposed Certificated Salary Schedule

| Step 1: Credential not cleared<br>(intern, permit, preliminary) | Step 2: Credential is clear   |
|---|---|
| \$52,000  | \$55,000  |
|   | <b>Additional Compensation:</b><br>\$550.00 per year of experience (prior to GV)<br>\$1000 for one Masters degree<br>\$5000 for completed Waldorf Certificate<br>\$5000 for SPED credential, if required for position |
|   | <b>GV Yearly Experience Pay:</b><br>Years 1-5: \$550<br>Years 6-10: \$750<br>Years 11:15: \$1000<br>Years 16+: \$1,500  |

- Once placed, all changes to this salary schedule will apply to years going forward only
- Waldorf Compensation will be only given when a Waldorf Teaching Certificate is fully completed for new employees. Employees working on their certificate will be grandfathered in and will continue to get their compensation for the percentage completed currently (will get the full amount when fully complete)



# Scenario 1:

|                                |                  |                    |
|--------------------------------|------------------|--------------------|
| <b>Current Salary (20-21)</b>  |                  | <b>\$68,128.00</b> |
| Step (base pay)                | Clear Credential | \$55,000           |
| Prior Experience               | 5 years          | \$2,750            |
| Master's Degree                | Yes              | \$1,000            |
| Waldorf Certificate            | Yes              | \$5,000            |
| SPED credential (required)     | No               | \$0                |
| SPED credential (not required) | No               | \$0                |
| GVCS experience: 1-5 years     | 5 years          | \$2,750            |
| GVCS experience: 6-10 years    | 5 years          | \$3,750            |
| GVCS experience: 11-15 years   | 2 years          | \$2,000            |
| GVCS experience: 16+ years     | No               | \$0                |
| <b>New salary</b>              |                  | <b>\$72,250</b>    |

## Scenario 2

|                                |                  |                 |
|--------------------------------|------------------|-----------------|
| <b>Current Salary (20-21)</b>  |                  | <b>\$57,020</b> |
| Step (base pay)                | Clear Credential | \$55,000        |
| Prior Experience               | 5 years          | \$2,750         |
| Master's Degree                | No               | \$0             |
| Waldorf Certificate            | 0.75*            | \$3,750         |
| SPED credential (required)     | No               | \$0             |
| SPED credential (not required) | No               | \$0             |
| GVCS experience: 1-5 years     | 5 years          | \$2,750         |
| GVCS experience: 6-10 years    | 2 years          | \$1500          |
| GVCS experience: 11-15 years   | No               | \$0             |
| GVCS experience: 16+ years     | No               | \$0             |
| <b>New salary</b>              |                  | <b>\$65,750</b> |

# Scenario 3

|                                |                  |                 |
|--------------------------------|------------------|-----------------|
| <b>Current Salary (20-21)</b>  |                  | <b>\$59,335</b> |
| Step (base pay)                | Clear Credential | \$55,000        |
| Prior Experience               | 5 years          | \$2,750         |
| Master's Degree                | No               | \$0             |
| Waldorf Certificate            | Yes              | \$5,000         |
| SPED credential (required)     | No               | \$0             |
| SPED credential (not required) | No               | \$0             |
| GVCS experience: 1-5 years     | 5 years          | \$2,750         |
| GVCS experience: 6-10 years    | 1 year           | \$750           |
| GVCS experience: 11-15 years   | No               | \$0             |
| GVCS experience: 16+ years     | No               | \$0             |
| <b>New salary</b>              |                  | <b>\$66,250</b> |

# Scenario 4

| <b>Current Salary (20-21)</b>  |             | <b>\$49,945</b> | <b>*If cleared credential</b> |
|--------------------------------|-------------|-----------------|-------------------------------|
| Step (base pay)                | Not Cleared | \$52,000        | \$55,000                      |
| Prior Experience               | No          |                 | \$0                           |
| Master's Degree                | No          |                 | \$0                           |
| Waldorf Certificate            | Yes         |                 | \$5,000                       |
| SPED credential (required)     | No          |                 | \$0                           |
| SPED credential (not required) | No          |                 | \$0                           |
| GVCS experience: 1-5 years     | 1 year      |                 | \$550                         |
| GVCS experience: 6-10 years    | No          |                 | \$0                           |
| GVCS experience: 11-15 years   | No          |                 | \$0                           |
| GVCS experience: 16+ years     | No          |                 | \$0                           |
| <b>New salary</b>              |             | <b>\$52,000</b> | <b>\$60,550</b>               |

# Scenario 5

|                                |                  |                 |
|--------------------------------|------------------|-----------------|
| <b>Current Salary (20-21)</b>  |                  | <b>\$61,056</b> |
| Step (base pay)                | Clear Credential | \$55,000        |
| Prior Experience               | No               | \$0             |
| Master's Degree                | No               | \$0             |
| Waldorf Certificate            | Yes              | \$5,000         |
| SPED credential (required)     | No               | \$0             |
| SPED credential (not required) | No               | \$0             |
| GVCS experience: 1-5 years     | 5 years          | \$2,750         |
| GVCS experience: 6-10 years    | 5 years          | \$3,750         |
| GVCS experience: 11-15 years   | 1 years          | \$1,000         |
| GVCS experience: 16+ years     | No               | \$0             |
| <b>New salary</b>              |                  | <b>\$67,500</b> |

# Scenario 6

|                                |                  |                 |
|--------------------------------|------------------|-----------------|
| <b>Current Salary (20-21)</b>  |                  | <b>\$59,670</b> |
| Step (base pay)                | Clear Credential | \$55,000        |
| Prior Experience               | 4                | \$2,200         |
| Master's Degree                | No               | \$0             |
| Waldorf Certificate*           | 0.25             | \$1,250         |
| SPED credential (required)*    | Yes              | \$5,000         |
| SPED credential (not required) | No               | \$0             |
| GVCS experience: 1-5 years     | 3.5 years        | \$1,925         |
| GVCS experience: 6-10 years    | No               | \$0             |
| GVCS experience: 11-15 years   | No               | \$0             |
| GVCS experience: 16+ years     | No               | \$0             |
| <b>New salary</b>              |                  | <b>\$65,375</b> |

# Scenario 7

| <b>Current Salary (20-21)</b>  |             | <b>\$48,946</b> | <b>*If cleared credential</b> |
|--------------------------------|-------------|-----------------|-------------------------------|
| Step (base pay)                | Not Cleared | \$52,000        | \$55,000                      |
| Prior Experience               | No          |                 | \$0                           |
| Master's Degree                | No          |                 | \$0                           |
| Waldorf Certificate            | 0.25        |                 | \$1,250                       |
| SPED credential (required)     | No          |                 | \$0                           |
| SPED credential (not required) | No          |                 | \$0                           |
| GVCS experience: 1-5 years     | 1 year      |                 | \$550                         |
| GVCS experience: 6-10 years    | No          |                 | \$0                           |
| GVCS experience: 11-15 years   | No          |                 | \$0                           |
| GVCS experience: 16+ years     | No          |                 | \$0                           |
| <b>New salary</b>              |             | <b>\$52,000</b> | <b>\$56,800</b>               |

# Scenario 8

|                                |                  |                 |
|--------------------------------|------------------|-----------------|
| <b>Current Salary (20-21)</b>  |                  | <b>\$50,125</b> |
| Step (base pay)                | Clear Credential | \$55,000        |
| Prior Experience               | 1                | \$550           |
| Master's Degree                | No               | \$0             |
| Waldorf Certificate*           | 0.75             | \$3,750         |
| SPED credential (required)*    | No               | \$0             |
| SPED credential (not required) | 1                | \$1,000         |
| GVCS experience: 1-5 years     | 2 years          | \$1,100         |
| GVCS experience: 6-10 years    | No               | \$0             |
| GVCS experience: 11-15 years   | No               | \$0             |
| GVCS experience: 16+ years     | No               | \$0             |
| <b>New Salary</b>              |                  | <b>\$61,400</b> |



# Questions

- ▶ Should teachers that do not have a clear credential be able to collect the additional compensation for a master's degree and/or Waldorf training?
- ▶ Currently teachers with a SPED credential are not able to collect compensation for Waldorf training. Should this continue, or should they be able to be paid for both?
- ▶ When cost of living increases are approved by the board, is the increase applied to the base pay or to the experience pay?