

Regular Meeting Agenda  
September 1, 2021  
4:30 pm

The September 1, 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 2021.09.01*  
*Time: Sep 1, 2021 04:30 PM Pacific Time (US and Canada)*

*Join Zoom Meeting*  
*<https://us02web.zoom.us/j/83021323331?pwd=bmc5UU5WcFphYnRSchISamxHWVd2UT09>*

*Meeting ID: 830 2132 3331*  
*Passcode: 338207*  
*One tap mobile*  
*+16699009128,,83021323331#,,,,\*338207# US (San Jose)*

*Dial by your location*  
*+1 669 900 9128 US (San Jose)*  
*Meeting ID: 830 2132 3331*  
*Passcode: 338207*  
*Find your local number: <https://us02web.zoom.us/u/kdbt2Ck5ab>*

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, May 5, 2021** – 4:32 p.m.  
Action: Shall the committee approve the May 5, 2021 meeting minutes?
4. **Review of the Check Register, July 2021** – 4:35 p.m.  
Discussion: The committee shall review the July 2021 check register.
5. **Unaudited Actuals 2020-2021, GVOS** – 4:45 p.m.  
Discussion: The committee shall discuss the unaudited actuals for Golden Valley Orchard School.
6. **Unaudited Actuals 2020-2021, GVRS** – 5:00 p.m.  
Discussion: The committee shall discuss the unaudited actuals for Golden Valley River School.
7. **Unaudited Actuals 2020-2021, GVTS** – 5:15 p.m.  
Discussion: The committee shall discuss the unaudited actuals for Golden Valley Tahoe School.
8. **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,



Golden Valley Charter Schools  
1000 River Rock Dr.  
Folsom, CA 95630  
VIRTUAL ZOOM MEETING

Regular Meeting Agenda  
September 1, 2021  
4:30 pm

And when, in the community,  
The virtue of each one is living.

9. **Adjournment of the meeting** – 5:31 p.m.

Regular Meeting Agenda  
May 5, 2021  
4:30 pm

The May 5, 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.

Minutes

1. **The meeting was called to order at 4:34 pm.**
2. **Roll Call** – Caleb Buckley, Jennifer Huetter, Stephen Quadro.
3. **Minutes Approval, April 7, 2021** – 4:32 p.m.  
Action: The committee approved the April 7, 2021 meeting minutes. (Ayes: 2, Noes: 0, Abstain: 0)
4. **Revised Salary Schedule** – 5:20 p.m.  
Discussion: The committee discussed the revised salary schedule proposal.
5. **The committee recited the Motto of the Social Ethic**  
The healing social life is found  
When in the mirror of each human soul  
The whole community finds its reflection,  
And when, in the community,  
The virtue of each one is living.
6. **The meeting was adjourned at 5:35 p.m.**

---

Caleb Buckley, EdD, Executive Director

---

Date

Golden Valley Charter Schools for Education Renewal  
Check Register - July 2021

Date	Num	Name	Memo	Amount
7/1/2021	7535	Lincoln National Life...	GVCSCHOO...	-2,987.62
7/1/2021	7708	Eye Med	JUL21 GROU...	-10.80
7/1/2021	7709	Eye Med	JUL21 GROU...	-54.07
7/1/2021	7710	Eye Med	INV 1648509...	-263.94
7/6/2021	7592	Adamski, Kellie	Willow-Kinder...	-300
7/6/2021	7593	AllStar Printing	Marketing - Fi...	-195.03
7/6/2021	7594	Amazon	5/11-6/9/21 P...	-253.01
7/6/2021	7595	Caleb Buckley (Rei...	Reimb. Milea...	-309.12
7/6/2021	7596	Cap Radio	June/August ...	-1,300.00
7/6/2021	7597	Devin Lombardi (Rei...	Reimb. Milea...	-103.15
7/6/2021	7598	Laughing Tree	Staff Apprecia...	-101
7/6/2021	7599	US Bank	4246 0445 55...	-11,762.42
7/6/2021	7672	Aeries	2021-22 Aerie...	-7,750.00
7/6/2021	7673	C & J Leone, Inc.	JULY 2021, S...	-2,751.00
7/6/2021	7674	Center for Anthropo...	Teaching Gr. ...	-425
7/6/2021	7675	Ferguson, Abby	JUN21 - IEP c...	-91
7/6/2021	7676	FOTTW	JUN21 Utilitie...	-2,264.91
7/6/2021	7677	Mercurius	VOID:	0
7/6/2021	7678	Parent Square	2021-22 Annu...	-3,174.50
7/6/2021	7679	Sasha Lussier (Rei...	Reimb. Live S...	-21
7/6/2021	7680	Mercurius		-50,203.48
7/7/2021	7548	Sacramento Cnty Of...		-10,769.23
7/7/2021	E-pay	EDD	499-6698-9 Q...	-219.29
7/7/2021	E-pay	United States Treas...	26-0209835 Q...	-515.54
7/7/2021	E-pay	EDD	499-6698-9 Q...	-2,567.35
7/7/2021	E-pay	EDD	499-6698-9 Q...	-62.41
7/7/2021	7732	Envoy Plan Services		-250
7/7/2021	7733	GVCS		-100
7/7/2021	7734	California State Disb...	Remit ID 200...	-400
7/7/2021	E-pay	United States Treas...	26-0209835 Q...	-9,669.76
7/8/2021		QuickBooks Payroll ...	Created by P...	-78,556.50
7/23/2021		QuickBooks Payroll ...	Created by P...	-76,609.35
7/26/2021	7713	Brown, Matthew (Rei...	Reimb. Live s...	-25
7/26/2021	7714	Choi, Robin (Reimb)	Reimb. Live s...	-25
7/26/2021	7715	Hidden, Brianne (Re...	Reimb. Live s...	-52
7/26/2021	7716	Hixson, Susan Cele...	Reimb. Live s...	-40
7/26/2021	7717	Holder, Elayne (Rei...		-111.82
7/26/2021	7718	Loder, Angela (Reimb)	Reimb. Live s...	-30
7/26/2021	7719	Mercurius		-1,246.87
7/26/2021	7720	Whitworth, Marnie (...)	Reimb. Rapid ...	-99
7/28/2021	E-pay	EDD	Payroll	-7.53
7/28/2021	E-pay	EDD	Payroll	-155.56
7/28/2021	E-pay	United States Treas...	Payroll	-388.28
7/28/2021	E-pay	EDD	Payroll	-1,971.71
7/28/2021	E-pay	United States Treas...	Payroll	-7,695.26
7/28/2021	E-pay	EDD	Payroll	-1,580.06

Golden Valley Charter Schools for Education Renewal  
Check Register - July 2021

7/28/2021	7549	Envoy Plan Services		-250.00
7/28/2021	7550	California State Disb...	Remit ID 200...	-400
7/29/2021	7682	Andrea Collins	Refund Spruc...	-418
7/29/2021	7683	C & J Leone, Inc.	AUG2021 Re...	-2,751.00
7/29/2021	7684	Fairest Cleaning	Carpet cleani...	-577.96
7/29/2021	7685	Holder, Elayne (Rei...	Reimb. phone...	-86.18
7/29/2021	7686	Illuminate	FastBridge 7/...	-4,180.00
7/29/2021	7687	Mercurius	BO-95495, G...	-27.15
7/29/2021	7688	SJUSD-Rent		-42,228.00
7/29/2021	7689	Tiny Eye	JUN21 - SPL ...	-253.6
7/29/2021	7690	Verizon	842216648-0...	-484.52
7/29/2021	7691	Wells Fargo - Tahoe...	1055581856	-229.35
7/29/2021	7681	California Choice Be...	AUG21 - GR...	-15,903.69

\$345,258.02

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley Orchard  
 (name continued) \_\_\_\_\_  
 CDS #: 34674470132399  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 1728  
 Budgeting Period: 2021/22

This charter school uses the following basis of accounting:

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
<b>1. LCFF Sources</b>					
State Aid - Current Year	8011	1,425,498	1,727,974		1,727,974
Education Protection Account State Aid - Current Year	8012	155,409	53,960		53,960
State Aid - Prior Years	8019	44,228			0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039				0.00
County and District Taxes (for rev. limit funded schools)	8040-8079				0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089				0.00
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092				0.00
Charter Schools Funding in Lieu of Property Taxes	8096	589,588	666,886		666,886
Other Revenue Limit Transfers	8091, 8097				0.00
Total, LCFF/Revenue Limit Sources		2,214,723.00	2,448,820.00	0.00	2,448,820.00
<b>2. Federal Revenues</b>					
No Child Left Behind	8290				0
Special Education - Federal	8181, 8182			0	0
Child Nutrition - Federal	8220			0	0
Other Federal Revenues	8110, 8260-8299			0	0
Total, Federal Revenues		0	0	0	0
<b>3. Other State Revenues</b>					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A	0.00			0.00
Special Education - State	StateRevSE	105,721		118,492	118,492
All Other State Revenues	StateRevAO	140,247	123,318		123,318
Total, Other State Revenues		245,968.00	123,318.42	118,491.68	241,810
<b>4. Other Local Revenues</b>					
All Other Local Revenues	LocalRevAO	5,200	72,634		72,634
Total, Local Revenues		5,200	72,634	0	72,634
<b>5. TOTAL REVENUES</b>					
		2,465,891	2,644,772	118,492	2,763,264
<b>B. EXPENDITURES</b>					
<b>1. Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	556,548	603,787		603,787
Certificated Pupil Support Salaries	1200				0
Certificated Supervisors' and Administrators' Salaries	1300	74,000	82,400		82,400
Other Certificated Salaries	1900	150,924	268,283		268,283
Total, Certificated Salaries		781,472	954,470	0	954,470
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional Aides' Salaries	2100	101,058	162,675		162,675
Non-certificated Support Salaries	2200				0
Non-certificated Supervisors' and Administrators' Sal.	2300	16,824			0
Clerical and Office Salaries	2400	27,183	63,712		63,712
Other Non-certificated Salaries	2900	2,489			0
Total, Non-certificated Salaries		147,554	226,387	0	226,387

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley Orchard  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	105,501	154,698	0	154,698
PERS	3201-3202	56,042	72,557	0	72,557
OASDI / Medicare / Alternative	3301-3302	30,184	34,106	0	34,106
Health and Welfare Benefits	3401-3402	124,221	116,340	0	116,340
Unemployment Insurance	3501-3502	5,316	15,183	0	15,183
Workers' Compensation Insurance	3601-3602			0	0
OPEB, Allocated	3701-3702			0	0
OPEB, Active Employees	3751-3752			0	0
PERS Reduction (for revenue limit funded schools)	3801-3802			0	0
Other Employee Benefits	3901-3902	19,658		0	0
Total, Employee Benefits		340,922	392,884	0	392,884
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	1,046	1,111		1,111
Books and Other Reference Materials	4200				0
Materials and Supplies	4300	23,600	4,488	50,000	54,488
Noncapitalized Equipment	4400	106,397	29,068		29,068
Food	4700				
Total, Books and Supplies		131,043	34,667	50,000	84,667
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0
Travel and Conferences	5200	11,000	29,093		29,093
Dues and Memberships	5300	6,272	6,326		6,326
Insurance	5400				0
Operations and Housekeeping Services	5500	28,600	38,867		38,867
Rentals, Leases, Repairs, and Noncap. Improvements	5600	260,332	254,350		254,350
Professional/Consulting Services & Operating Expend.	5800	545,898	510,236	68,492	578,728
Communications	5900	7,655	25,443		25,443
Total, Services and Other Operating Expenditures		859,757	864,315	68,492	932,807
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Sites and Improvements of Sites	6100-6170	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0
Equipment	6400	0	0	0	0
Equipment Replacement	6500	0	0	0	0
<i>Depreciation Expense (for full accrual basis only)</i>	6900			0	0
Total, Capital Outlay		0	0	0	0
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0
All Other Transfers	7281-7299	0	0	0	0
Debt Service:					
Interest	7438		0	0	0
Principal	7439	0		0	0
Total, Other Outgo		0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		2,260,748	2,472,723	118,492	2,591,215
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		205,143	172,049	0	172,049

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley Orchard  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	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
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		205,143	172,049	0	172,049
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	214,762	214,762		214,762
b. Adjustments to Beginning Balance	9793, 9795			0	0
c. Adjusted Beginning Balance		214,762	214,762	0	214,762
2. Ending Fund Balance, June 30 (E + F.1.c.)		419,905	386,811	0	386,811
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00		0.00	0.00
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760	0.00	0.00		0.00
d. Assigned					
Other Assignments	9780	0.00	0.00		0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	67,822.43	74,181.69	0.00	74,181.69
Unassigned / Unappropriated Amount	9790	352,083.05	312,629.58	0.00	312,629.58



**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**Charter School Name:** Golden Valley River  
 (name continued) \_\_\_\_\_  
**CDS #:** 346474470114983  
**Charter Approving Entity:** San Juan Unified School District  
**County:** Sacramento  
**Charter #:** 0946  
**Budgeting Period:** 2021/22

This charter school uses the following basis of accounting:

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	1,283,914	1,046,870		1,046,870
Education Protection Account State Aid - Current Year	8012	551,565	787,785		787,785
State Aid - Prior Years	8019	11,014			0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039				0.00
County and District Taxes (for rev. limit funded schools)	8040-8079				0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089				0.00
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092				0.00
Charter Schools Funding in Lieu of Property Taxes	8096	681,044	724,479		724,479
Other Revenue Limit Transfers	8091, 8097				0.00
Total, LCFF/Revenue Limit Sources		2,527,537.00	2,559,134.00	0.00	2,559,134.00
2. Federal Revenues					
No Child Left Behind	8290				0
Special Education - Federal	8181, 8182			0	0
Child Nutrition - Federal	8220			0	0
Other Federal Revenues	8110, 8260-8299			0	0
Total, Federal Revenues		0	0	0	0
3. Other State Revenues					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A	0.00			0.00
Special Education - State	StateRevSE	122,120	0	130,797	130,797
All Other State Revenues	StateRevAO	199,236	65,192		65,192
Total, Other State Revenues		321,356.00	65,192.19	130,796.53	195,989
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	15,841	81,160		81,160
Total, Local Revenues		15,841	81,160	0	81,160
5. TOTAL REVENUES					
		2,864,734	2,705,486	130,797	2,836,283
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	685,088	772,675		772,675
Certificated Pupil Support Salaries	1200				0
Certificated Supervisors' and Administrators' Salaries	1300	78,507	84,872		84,872
Other Certificated Salaries	1900	176,258	259,861		259,861
Total, Certificated Salaries		939,853	1,117,408	0	1,117,408
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	120,641	215,245		215,245
Non-certificated Support Salaries	2200				0
Non-certificated Supervisors' and Administrators' Sal.	2300	16,824			0
Clerical and Office Salaries	2400	21,016	63,712		63,712
Other Non-certificated Salaries	2900	3,991	10,404		10,404
Total, Non-certificated Salaries		162,472	289,361	0	289,361

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley River  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	140,709	168,067	0	168,067
PERS	3201-3202	46,126	66,845	0	66,845
OASDI / Medicare / Alternative	3301-3302	30,293	46,033	0	46,033
Health and Welfare Benefits	3401-3402	83,010	83,000	0	83,000
Unemployment Insurance	3501-3502	6,582	17,303	0	17,303
Workers' Compensation Insurance	3601-3602	0	0	0	0
OPEB, Allocated	3701-3702	0	0	0	0
OPEB, Active Employees	3751-3752	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0
Other Employee Benefits	3901-3902	27,072	0	0	0
Total, Employee Benefits		333,792	381,248	0	381,248
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	825	850		850
Books and Other Reference Materials	4200	206	213		213
Materials and Supplies	4300	14,973	3,566	70,000	73,566
Noncapitalized Equipment	4400	97,255	14,092	10,797	24,889
Food	4700				
Total, Books and Supplies		113,259	18,721	80,797	99,518
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	0	0	0	0
Travel and Conferences	5200	15,177	15,640		15,640
Dues and Memberships	5300	6,655	6,858		6,858
Insurance	5400	0			0
Operations and Housekeeping Services	5500	48,300	49,773		49,773
Rentals, Leases, Repairs, and Noncap. Improvements	5600	270,065	262,523		262,523
Professional/Consulting Services & Operating Expend.	5800	546,547	622,226	50,000	672,226
Communications	5900	6,706	6,909		6,909
Total, Services and Other Operating Expenditures		893,450	963,929	50,000	1,013,929
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Sites and Improvements of Sites	6100-6170	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0
Equipment	6400	0	0	0	0
Equipment Replacement	6500	0	0	0	0
Depreciation Expense (for full accrual basis only)	6900	4,678	4,678	0	4,678
Total, Capital Outlay		4,678	4,678	0	4,678
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0
All Other Transfers	7281-7299	0	0	0	0
Debt Service:					
Interest	7438		0	0	0
Principal	7439	0		0	0
Total, Other Outgo		0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		2,447,503	2,775,345	130,797	2,906,142
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		417,231	(69,859)	(0)	(69,859)

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley River  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	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
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		417,231	(69,859)	(0)	(69,859)
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	1,006,618		1,006,618	1,006,618
b. Adjustments to Beginning Balance	9793, 9795			0	0
c. Adjusted Beginning Balance		1,006,618	0	1,006,618	1,006,618
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,423,849	(69,859)	1,006,618	936,759
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted					
	9740	0.00		1,006,618.00	1,006,618.00
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760	0.00	0.00		0.00
d. Assigned					
Other Assignments	9780	0.00	0.00		0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	73,425.10	83,260.36	0.00	83,260.36
Unassigned / Unappropriated Amount	9790	1,350,423.51	(153,119.61)	0.00	(153,119.61)

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**Charter School Name:** Golden Valley Tahoe  
 (name continued) \_\_\_\_\_  
**CDS #:** 3166852018008  
**Charter Approving Entity:** Newcastle Elementary District  
**County:** Placer  
**Charter #:** 1991  
**Budgeting Period:** 2021/22

This charter school uses the following basis of accounting:

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	698,853	971,609		971,609
Education Protection Account State Aid - Current Year	8012	17,760	23,312		23,312
State Aid - Prior Years	8019	13,372			0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039				0.00
County and District Taxes (for rev. limit funded schools)	8040-8079				0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089				0.00
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092				0.00
Charter Schools Funding in Lieu of Property Taxes	8096	29,236	69,871		69,871
Other Revenue Limit Transfers	8091, 8097				0.00
Total, LCFF/Revenue Limit Sources		759,221.00	1,064,792.00	0.00	1,064,792.00
2. Federal Revenues					
No Child Left Behind	8290				0
Special Education - Federal	8181, 8182			0	0
Child Nutrition - Federal	8220			0	0
Other Federal Revenues	8110, 8260-8299			0	0
Total, Federal Revenues		0	0	0	0
3. Other State Revenues					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A	0.00			0.00
Special Education - State	StateRevSE	4,937			0
All Other State Revenues	StateRevAO	30,547	22,346		22,346
Total, Other State Revenues		35,484.00	22,346.04	0.00	22,346
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	100,000			0
Total, Local Revenues		100,000	0	0	0
5. TOTAL REVENUES					
		894,705	1,087,138	0	1,087,138
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	230,470	472,350		472,350
Certificated Pupil Support Salaries	1200				0
Certificated Supervisors' and Administrators' Salaries	1300	74,000	74,263		74,263
Other Certificated Salaries	1900				0
Total, Certificated Salaries		304,470	546,613	0	546,613
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	33,213	93,525		93,525
Non-certificated Support Salaries	2200	6,240			0
Non-certificated Supervisors' and Administrators' Sal.	2300	3,739			0
Clerical and Office Salaries	2400	16,480			0
Other Non-certificated Salaries	2900				0
Total, Non-certificated Salaries		59,672	93,525	0	93,525

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley Tahoe  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	57,758	79,921	0	79,921
PERS	3201-3202	770	36,607	0	36,607
OASDI / Medicare / Alternative	3301-3302	8,488	15,081	0	15,081
Health and Welfare Benefits	3401-3402	45,738	58,690	0	58,690
Unemployment Insurance	3501-3502	2,791	7,874	0	7,874
Workers' Compensation Insurance	3601-3602			0	0
OPEB, Allocated	3701-3702			0	0
OPEB, Active Employees	3751-3752			0	0
PERS Reduction (for revenue limit funded schools)	3801-3802			0	0
Other Employee Benefits	3901-3902	3,624		0	0
Total, Employee Benefits		119,169	198,173	0	198,173
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	1,000	1,030		1,030
Books and Other Reference Materials	4200				0
Materials and Supplies	4300	16,000	16,480		16,480
Noncapitalized Equipment	4400	15,798	16,272		16,272
Food	4700	0			
Total, Books and Supplies		32,798	33,782	0	33,782
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0
Travel and Conferences	5200	4,000	4,120		4,120
Dues and Memberships	5300	1,382	1,424		1,424
Insurance	5400				0
Operations and Housekeeping Services	5500	35,000	36,050		36,050
Rentals, Leases, Repairs, and Noncap. Improvements	5600	83,667	125,000		125,000
Professional/Consulting Services & Operating Expend.	5800	162,325	179,222		179,222
Communications	5900	5,500	5,665		5,665
Total, Services and Other Operating Expenditures		291,874	351,481	0	351,481
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Sites and Improvements of Sites	6100-6170	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0
Equipment	6400	0	0	0	0
Equipment Replacement	6500	0	0	0	0
Depreciation Expense (for full accrual basis only)	6900			0	0
Total, Capital Outlay		0	0	0	0
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0
All Other Transfers	7281-7299	0	0	0	0
Debt Service:					
Interest	7438		0	0	0
Principal	7439	25,000	25,000	0	25,000
Total, Other Outgo		25,000	25,000	0	25,000
<b>8. TOTAL EXPENDITURES</b>		832,983	1,248,574	0	1,248,574
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		61,722	(161,436)	0	(161,436)

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley Tahoe  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	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
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		61,722	(161,436)	0	(161,436)
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	29,357	29,357		29,357
b. Adjustments to Beginning Balance	9793, 9795			0	0
c. Adjusted Beginning Balance		29,357	29,357	0	29,357
2. Ending Fund Balance, June 30 (E + F.1.c.)		91,079	(132,079)	0	(132,079)
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted					
	9740	0.00		0.00	0.00
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760	0.00	0.00		0.00
d. Assigned					
Other Assignments	9780	0.00	0.00		0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	24,989.49	37,457.22	0.00	37,457.22
Unassigned / Unappropriated Amount	9790	66,089.52	(169,536.22)	0.00	(169,536.22)