

Regular Meeting Agenda  
March 2, 2022  
4:30 pm

The March 2, 2022 Finance Committee Meeting is being conducted via teleconference through the Zoom platform due to State of Emergency orders in the State of California and Sacramento County, and by authorization of the Governor's executive orders N-29-20 and AB 361.

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

*Topic: Finance Committee*  
*Time: Mar 2, 2022 04:30 PM Pacific Time (US and Canada)*

*Join Zoom Meeting*  
*<https://us02web.zoom.us/j/87032584802?pwd=UUxoeEdwZXUxaGFtRzY3R042TnVQdz09>*

*Meeting ID: 870 3258 4802*  
*Passcode: 677952*  
*One tap mobile*  
*+16699009128,,87032584802#,,,,\*677952# US (San Jose)*

*Dial by your location*  
*+1 669 900 9128 US (San Jose)*  
*Meeting ID: 870 3258 4802*  
*Passcode: 677952*  
*Find your local number: <https://us02web.zoom.us/j/87032584802?pwd=UUxoeEdwZXUxaGFtRzY3R042TnVQdz09>*

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.  
**Board Committee Members: Jennifer Huetter, Stephen Quadro**
3. **January Minutes Approval** – 4:32 p.m.  
Action: Shall the committee approve the January 5, 2022, meeting minutes?
4. **February Minutes Approval** – 4:35 p.m.  
Action: Shall the committee approve the February 2, 2022 meeting minutes?
5. **December Check Register Review** – 4:42 p.m.  
Discussion: The committee shall discuss the December 2021 check register.
6. **January Check Register Review** – 4:45 p.m.  
Discussion: The committee shall discuss the January 2022 check register.
7. **2021-2022 Second Interim, GVOS** – 5:00 p.m.  
Discussion: The committee shall discuss the 2<sup>nd</sup> Interim 2021-2022 Budget for Golden Valley Orchard School.

Regular Meeting Agenda  
March 2, 2022  
4:30 pm

8. **2021-2022 Second Interim, GVRS – 5:15 p.m.**  
Discussion: The committee shall discuss the 2<sup>nd</sup> Interim 2021-2022 Budget for Golden Valley River School.
  
9. **2021-2022 Second Interim, GVTS – 5:30 p.m.**  
Discussion: The committee shall discuss the 2<sup>nd</sup> Interim 2021-2022 Budget for Golden Valley Tahoe School.
  
10. **Recitation of the Motto of the Social Ethic – 5:45 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.
  
11. **Adjournment of the meeting – 5:46 p.m.**

Regular Meeting Agenda  
January 5, 2022  
4:30 pm

The January 5, 2022 Finance Committee Meeting was conducted via teleconference through the Zoom platform due to State of Emergency orders in the State of California and Sacramento County, and by authorization of the Governor's executive orders N-29-20 and AB 361.

MINUTES

1. **The meeting was called to order at 4:33 p.m.**
2. **Roll Call** – 4:30 p.m.  
**Board Committee Members:** Jennifer Huetter, Stephen Quadro  
**Guests:** Caleb Buckley, Amala Easton, Paula Watson
3. **Minutes Approval, December 1, 2021** –  
Action: The committee approved the December 1, 2021, meeting minutes. (Ayes: 2, Noes: 0, Abstain: 0)
4. **Status of the 2021-2022 Budget, GVOS** –  
Discussion: The committee discussed the status of the 2021-2022 Budget for Golden Valley Orchard School.
5. **Status of the 2021-2022 Budget, GVRS** –  
Discussion: The committee discussed the status of the 2021-2022 Budget for Golden Valley River School.
6. **Status of the 2021-2022 Budget, GVTS** –  
Discussion: The committee discussed the status of the 2021-2022 Budget for Golden Valley Tahoe School.
7. **The committee recited the Motto of the Social Ethic** –
8. **The meeting was adjourned at 5:13 p.m.**

*Respectfully submitted by Amala Easton*

---

Caleb J. Buckley, EdD, Executive Director

---

Date

Regular Meeting Agenda  
February 2, 2022  
4:30 pm

The February 2, 2022 Finance Committee Meeting is being conducted via teleconference through the Zoom platform due to State of Emergency orders in the State of California and Sacramento County, and by authorization of the Governor's executive orders N-29-20 and AB 361.

DRAFT Minutes

1. **The meeting was called to order at 4:36 p.m.**
2. **Roll Call – 4:30 p.m.**  
**Board Committee Members Present: Jennifer Huetter, Stephen Quadro**
3. **December Check Register Review –**  
Discussion: The committee did not review the December 2021 check register. The check register wasn't included in the packet.
4. **Status of the 2021-2022 Budget, GVOS –**  
Discussion: The committee discussed the status of the 2021-2022 Budget for Golden Valley Orchard School.
5. **Status of the 2021-2022 Budget, GVRS –**  
Discussion: The committee discussed the status of the 2021-2022 Budget for Golden Valley River School.
6. **Status of the 2021-2022 Budget, GVTS –**  
Discussion: The committee discussed the status of the 2021-2022 Budget for Golden Valley Tahoe School.
7. **Business Services Contract with Charter School Management Corporation (CSMC) –**  
Discussion: The committee discussed a business services contract with Charter School Management Corporation (CSMC).
8. **The committee recited the Motto of the Social Ethic.**
9. **The meeting was adjourned at 5:31 p.m.**

*Respectfully submitted by Amala Easton*

---

Caleb J. Buckley, EdD, Executive Director

---

Date

## Profit &amp; Loss by Class

Account

Ordinary Income/Expense	Orchard School	
	Actual to Date	1st. Interim Budget
<b>Income</b>		
8011 - LCFF Revenue	606,850.00	1,619,283.00
8012 - Education Protection Account	12,687.00	50,674.00
8096 - Property Tax In-Lieu Funding	263,357.00	633,280.00
8550 - Mandated Block Grant	4,367.00	4,376.00
8560 - State Lottery Revenue	49,261.88	57,852.72
8590 - All Other State Revenue	27,500.00	248,901.00
8682 - Foundation Grants/Donations	0.00	
8699 - All Other Local Revenue	6,958.48	35,000.00
8785 - CMO Management Fee	0.00	
8792 - SPED State/Other Transfers	56,029.16	120,729.00
<b>Total Income</b>	<b>1,027,010.52</b>	<b>2,770,095.72</b>
<b>Gross Profit</b>	<b>1,027,010.52</b>	<b>2,770,095.72</b>
<b>Expense</b>		
1000 - Certificated Salaries Subtotal	511,564.94	934,547.00
2000 - Classified Salaries Subtotal	149,897.64	412,606.00
3000 - Employee Benefits Subtotal		
3101 - State Teachers Retirement System	84,735.21	149,313.00
3202 - Public Employees Retirement System	38,860.90	88,898.00
3313 - OASDI - Social Security	10,156.54	6,000.00
3323 - Medicare	9,483.45	5,000.00
3403 - Health & Welfare Benefits	50,822.65	115,000.00
3503 - State Unemployment Insurance	5,879.48	12,000.00
3603 - Workers Compensation Insurance	0.00	
3903 - Other Employee Benefits	189.68	
<b>Total 3000 - Employee Benefits Subtotal</b>	<b>200,127.91</b>	<b>376,211.00</b>
4000 - Books & Supplies Subtotal		
4100 - Approved Textbooks		1,111.00
4200 - Books and Reference Materials		
4300 - Materials & Supplies	9,307.26	10,000.00
4315 - Classroom Materials & Supplies	35,307.69	44,488.00
4400 - Noncapitalized Equipment	4,492.60	
4410 - Software & Licensing	675.20	29,068.00
4430 - Noncapitalized Student Equipment	5,787.16	
<b>Total 4000 - Books &amp; Supplies Subtotal</b>	<b>55,569.91</b>	<b>84,667.00</b>
5000 - Services & Other Operating Exp		
5200 - Travel & Conferences	1,595.85	52,000.00
5210 - Training & Development Expense	42,488.10	
5300 - Dues & Memberships	6,079.00	6,326.00
5400 - Insurance	0.00	
5501 - Utilities	6,516.07	38,867.00
5600 - Space Rental/Lease Expense	166,137.37	
5605 - Equipment Rental/Lease Expense	2,427.52	254,350.00
5610 - Equipment Repair	141.25	
5800 - Professional/Consulting Service	1,025.85	

## Profit &amp; Loss by Class

	Orchard School	
5803 - Banking & Payroll Service Fees	0.00	
5805 - Legal Services	0.00	
5810 - Educational Consultants	44,284.00	
5815 - Advertising/Recruiting	0.00	
5830 - Field Trip Expenses	3,555.00	800,000.00
5842 - Student Services Athletics	295.04	
5873 - Financial Services	0.00	
5874 - Personnel Services	0.00	
Total 5875 - District Oversight Fee	0.00	
5890 - Interest Expenses/Fees	0.00	
5899 - CMO Management Fee Expense	346,343.05	
5900 - Communications (Phone/Internet)	2,485.20	7,000.00
5901 - Marketing	250.00	
<b>Total 5000 - Services &amp; Other Operating Exp</b>	<b>623,623.30</b>	<b>1,158,543.00</b>
66000 - Payroll Expenses	0.00	
<b>Total Expense</b>	<b>1,540,783.70</b>	<b>2,966,574.00</b>
<b>Net Ordinary Income</b>	<b>-513,773.18</b>	<b>-196,478.28</b>
<b>Other Income/Expense</b>		
Other Expense		
80000 - Ask My Accountant	0.00	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-513,773.18</b>	<b>-196,478.28</b>
<b>Reserve</b>		<b>500,820.00</b>

## Profit &amp; Loss by Class

## River School

Ordinary Income/Expense	River School	
	Actual to Date	1st. Interim Budget
<b>Income</b>		
8011 - LCFF Revenue	424,982.00	1,098,007.00
8012 - Education Protection Account	176,404.00	686,950.00
8096 - Property Tax In-Lieu Funding	304,210.00	731,513.00
8550 - Mandated Block Grant	5,044.00	4,731.37
8560 - State Lottery Revenue	56,526.94	62,681.76
8590 - All Other State Revenue	27,500.00	265,134.00
8682 - Foundation Grants/Donations	382.50	
8699 - All Other Local Revenue	1,567.73	40,000.00
8785 - CMO Management Fee	0.00	
8792 - SPED State/Other Transfers	64,722.49	139,457.00
<b>Total Income</b>	<b>1,061,339.66</b>	<b>3,028,474.13</b>
<b>Gross Profit</b>	<b>1,061,339.66</b>	<b>3,028,474.13</b>
<b>Expense</b>		
1000 - Certificated Salaries Subtotal	589,231.76	1,042,395.00
2000 - Classified Salaries Subtotal	231,048.22	415,964.00
3000 - Employee Benefits Subtotal		
3101 - State Teachers Retirement System	97,451.69	178,752.00
3202 - Public Employees Retirement System	50,485.92	95,727.00
3313 - OASDI - Social Security	14,245.68	22,000.00
3323 - Medicare	11,710.26	22,000.00
3403 - Health & Welfare Benefits	46,784.01	90,000.00
3503 - State Unemployment Insurance	7,930.40	15,000.00
3603 - Workers Compensation Insurance	0.00	
3903 - Other Employee Benefits	255.85	
<b>Total 3000 - Employee Benefits Subtotal</b>	<b>228,863.81</b>	<b>423,479.00</b>
4000 - Books & Supplies Subtotal		
4100 - Approved Textbooks		850.00
4200 - Books and Reference Materials		213.00
4300 - Materials & Supplies	6,251.07	13,566.00
4315 - Classroom Materials & Supplies	39,793.53	60,000.00
4400 - Noncapitalized Equipment	6,807.03	
4410 - Software & Licensing	615.82	24,889.00
4430 - Noncapitalized Student Equipment	0.00	
<b>Total 4000 - Books &amp; Supplies Subtotal</b>	<b>53,467.45</b>	<b>99,518.00</b>
5000 - Services & Other Operating Exp		
5200 - Travel & Conferences	1,566.94	15,640.00
5210 - Training & Development Expense	36,736.03	
5300 - Dues & Memberships	6,680.00	6,858.00
5400 - Insurance	0.00	
5501 - Utilities	14,406.00	49,733.00
5600 - Space Rental/Lease Expense	171,856.17	
5605 - Equipment Rental/Lease Expense	2,248.36	279,368.00
5610 - Equipment Repair	0.00	
5800 - Professional/Consulting Service	5,370.00	

Golden Valley Charter Schools for Education Renewal

Profit & Loss by Class

	River School	
5803 · Banking & Payroll Service Fees	0.00	
5805 · Legal Services	0.00	
5810 · Educational Consultants	65,233.87	
5815 · Advertising/Recruiting	0.00	
5830 · Field Trip Expenses	3,443.38	875,000.00
5842 · Student Services Athletics	295.04	
5873 · Financial Services	0.00	
5874 · Personnel Services	0.00	
Total 5875 · District Oversight Fee	496.00	
5890 · Interest Expenses/Fees	0.00	
5899 · CMO Management Fee Expense	346,343.04	
5900 · Communications (Phone/Internet)	2,897.72	6,909.00
5901 · Marketing	250.00	
Total 5000 · Services & Other Operating Exp	657,822.55	1,233,508.00
66000 · Payroll Expenses	3,519.00	
Total Expense	1,763,952.79	3,214,864.00
Net Ordinary Income	-702,613.13	-186,389.87
Other Income/Expense		
Other Expense		
80000 · Ask My Accountant	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	-702,613.13	-186,389.87
Reserve		1,412,447.00

2022.02.02 Minutes

## Profit &amp; Loss by Class

	Tahoe School	
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
8011 - LCFF Revenue	340,509.54	615,540.00
8012 - Education Protection Account	8,880.00	14,910.00
8096 - Property Tax In-Lieu Funding	28,406.00	53,233.00
8550 - Mandated Block Grant	0.00	
8560 - State Lottery Revenue	16,717.86	16,997.00
8590 - All Other State Revenue	27,500.00	122,677.00
8682 - Foundation Grants/Donations	57,544.21	150,000.00
8699 - All Other Local Revenue	0.00	
8785 - CMO Management Fee	0.00	
8792 - SPED State/Other Transfers	0.00	
<b>Total Income</b>	<b>479,557.61</b>	<b>973,357.00</b>
<b>Gross Profit</b>	<b>479,557.61</b>	<b>973,357.00</b>
<b>Expense</b>		
1000 - Certificated Salaries Subtotal	197,070.95	408,425.00
2000 - Classified Salaries Subtotal	23,415.07	67,823.00
3000 - Employee Benefits Subtotal		
3101 - State Teachers Retirement System	32,860.17	73,336.00
3202 - Public Employees Retirement System	0.00	0.00
3313 - OASDI - Social Security	1,986.67	5,000.00
3323 - Medicare	3,224.99	6,111.00
3403 - Health & Welfare Benefits	25,879.94	70,200.00
3503 - State Unemployment Insurance	2,787.91	5,880.00
3603 - Workers Compensation Insurance	0.00	
3903 - Other Employee Benefits	89.95	
<b>Total 3000 - Employee Benefits Subtotal</b>	<b>66,829.63</b>	<b>160,527.00</b>
4000 - Books & Supplies Subtotal		
4100 - Approved Textbooks		1,030.00
4200 - Books and Reference Materials		
4300 - Materials & Supplies	611.61	1,000.00
4315 - Classroom Materials & Supplies	19,497.97	15,480.00
4400 - Noncapitalized Equipment	0.00	
4410 - Software & Licensing	257.48	24,889.00
4430 - Noncapitalized Student Equipment	215.31	
<b>Total 4000 - Books &amp; Supplies Subtotal</b>	<b>20,582.37</b>	
5000 - Services & Other Operating Exp		
5200 - Travel & Conferences	1,725.85	4,120.00
5210 - Training & Development Expense	5,635.60	
5300 - Dues & Memberships	1,998.00	1,424.00
5400 - Insurance	0.00	
5501 - Utilities	32,716.05	65,000.00
5600 - Space Rental/Lease Expense	83,312.00	
5605 - Equipment Rental/Lease Expense	1,446.10	156,000.00
5610 - Equipment Repair	0.00	
5800 - Professional/Consulting Service	780.00	

Golden Valley Charter Schools for Education Renewal

Profit & Loss by Class

	Tahoe School	
5803 · Banking & Payroll Service Fees	1,460.73	
5805 · Legal Services	0.00	
5810 · Educational Consultants	2,889.45	
5815 · Advertising/Recruiting	0.00	
5830 · Field Trip Expenses	0.00	179,222.00
5842 · Student Services Athletics	0.00	
5873 · Financial Services	0.00	
5874 · Personnel Services	100.00	
Total 5875 · District Oversight Fee	7,714.39	
5890 · Interest Expenses/Fees	0.00	
5899 · CMO Management Fee Expense	37,265.88	
5900 · Communications (Phone/Internet)	4,301.26	5,665.00
5901 · Marketing	799.32	
Total 5000 · Services & Other Operating Exp	182,144.63	411,431.00
66000 · Payroll Expenses	0.00	
<b>Total Expense</b>	<b>490,042.65</b>	<b>1,048,206.00</b>
<b>Net Ordinary Income</b>	<b>-10,485.04</b>	<b>-74,849.00</b>
<b>Other Income/Expense</b>		
Other Expense		
80000 · Ask My Accountant	0.00	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-10,485.04</b>	<b>-74,849.00</b>
<b>Reserve</b>		<b>144,955.00</b>

2022.02.02 Minutes

## Golden Valley Charter Schools for Education Renewal

01/27/22

## Check Register

Accrual Basis

December 2021

Type	Date	Num	Name	Amount
<b>9120 · Cash in Bank</b>				
Check	12/01/2021	ACH	Yeti Home Services ...	-2,290.00
Check	12/13/2021		Wells Fargo	-1,847.98
Check	12/13/2021		Wells Fargo	-167.71
Bill Pmt -Check	12/14/2021	7996	AllStar Printing	-797.35
Bill Pmt -Check	12/14/2021	7997	AT&T-Orchard	-186.20
Bill Pmt -Check	12/14/2021	7998	AT&T-River	-162.39
Bill Pmt -Check	12/14/2021	7999	Barber, Leila	-840.00
Bill Pmt -Check	12/14/2021	8000	Brown Sheep Co., Inc.	-149.26
Bill Pmt -Check	12/14/2021	8001	C & J Leone, Inc.	-2,751.00
Bill Pmt -Check	12/14/2021	8002	Department of Justice	-49.00
Bill Pmt -Check	12/14/2021	8003	Doyon, Cristina (Rei...	-126.10
Bill Pmt -Check	12/14/2021	8004	EMH Sports USA, Inc.	-425.00
Bill Pmt -Check	12/14/2021	8005	Ferguson, Abby	-122.20
Bill Pmt -Check	12/14/2021	8006	FOTTW	-13,500.00
Bill Pmt -Check	12/14/2021	8007	Holder, Elayne (Rei...	-167.55
Bill Pmt -Check	12/14/2021	8008	Live Oak Waldorf Sc...	-1,440.00
Bill Pmt -Check	12/14/2021	8009	Lombardi, Devin (R...	-579.06
Bill Pmt -Check	12/14/2021	8010	Mercurius	-1,186.36
Bill Pmt -Check	12/14/2021	8011	Placer County Office...	-22,550.00
Bill Pmt -Check	12/14/2021	8012	Rives, Jamie (Reimb)	-143.52
Bill Pmt -Check	12/14/2021	8013	Sacramento Cnty Of...	-5,255.19
Bill Pmt -Check	12/14/2021	8014	Sierra Joint CCD	-7,918.00
Bill Pmt -Check	12/14/2021	8015	SJUSD-Rent	-42,228.00
Bill Pmt -Check	12/14/2021	8016	Swing Education	-227.37
Bill Pmt -Check	12/14/2021	8017	US Bank	-9,115.95
Bill Pmt -Check	12/14/2021	8018	Verizon	-534.37
Bill Pmt -Check	12/14/2021	8019	Watson, Alistair (Rei...	-53.00
Bill Pmt -Check	12/14/2021	8020	Wells Fargo - Tahoe...	-229.35
Bill Pmt -Check	12/14/2021	8021	Wilkinson Hadley Ki...	-10,500.00
Bill Pmt -Check	12/14/2021	8022	YM&C	-864.50
Bill Pmt -Check	12/14/2021	8023	Amazon	-296.36
Bill Pmt -Check	12/14/2021	8024	Bowen, Jim	-640.00
Bill Pmt -Check	12/14/2021	8025	Cohen, Micah	-685.75
Bill Pmt -Check	12/14/2021	8026	Hoover, Jennifer (Re...	-539.06
Bill Pmt -Check	12/14/2021	8027	Langley, Janet	-360.00
Bill Pmt -Check	12/14/2021	8028	Office Depot	-359.79
Bill Pmt -Check	12/14/2021	8029	Placer County Office...	-185.00
Bill Pmt -Check	12/14/2021	8030	Sacramento Waldorf...	-2,375.00
Bill Pmt -Check	12/27/2021	8046	Alhambra	0.00
Total 9120 · Cash in Bank				-131,847.37
<b>TOTAL</b>				<b>-131,847.37</b>

# Golden Valley Charter Schools for Education Renewal Checks

02/28/22

Accrual Basis

As of January 31, 2022

Date	Num	Name	Memo	Amount
<b>9120 · Cash in Bank</b>				
01/04/2022	EFT	California Departmen...	042-151089	-48.75
01/04/2022	ACH	Yeti Home Services ...		-2,600.00
01/10/2022	8047	AllStar Printing		-2,924.34
01/10/2022	8048	AT&T Tahoe Internet	831-001-0816 095	-533.94
01/10/2022	8049	Aurelio, Roxanne (Re...	Reimb. Live Scan Fee	-40.00
01/10/2022	8050	Avalon Printing & Gr...	Balance Due - Chalk It Up T-shirts	-177.39
01/10/2022	8051	CharterSafe	1216	-11,041.00
01/10/2022	8052	Elite Sports Apparel	GV - uniforms	-1,131.38
01/10/2022	8053	EMH Sports USA, Inc.	DEC2021-APE SVC	-935.00
01/10/2022	8054	Ferguson, Abby	12/3/21 Staff consultation	-130.00
01/10/2022	8055	FOTTW	Balance due JAN 2022	-1,250.00
01/10/2022	8056	Hixson, Susan Celes...	Reimb. Roadmap to Literacy training	-360.00
01/10/2022	8057	K12 Health	TB Risk Assessments, Epi Pen training	-1,690.00
01/10/2022	8058	Mercurius	Fine Art supplies - Thorman	-38.47
01/10/2022	8059	Office Depot	46468619	-478.56
01/10/2022	8060	School Steps, Inc.		-1,771.00
01/10/2022	8061	Teddi Jensen	2021 Annual Report layout/Tahoe postcard update	-1,935.00
01/10/2022	8062	US Bank	4246 0445 5571 4942	-13,880.91
01/10/2022	8063	Verizon	842216648-00001	-534.37
01/11/2022		Wells Fargo		-3,122.06
01/25/2022	EFT01...	Yeti Home Services ...	FEB2022-Union Mills janitorial	-1,950.00
01/25/2022	8074	CharterSafe	1216	-8,431.85
01/25/2022	8075	FOTTW	Tahoe-FEB2022	-14,750.00
Total 9120 · Cash in Bank				-69,754.02
<b>TOTAL</b>				<b>-69,754.02</b>

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

Charter School Name: Golden Valley Orchard School  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School Distri  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

---

---

**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.
- 

To the entity that approved the charter school:  
(  ) 2021/2022 CHARTER SCHOOL SECOND 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

---

---

To the County Superintendent of Schools:  
(  ) 2021/2022 CHARTER SCHOOL SECOND 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)

Name: \_\_\_\_\_ Title: \_\_\_\_\_

---

---

For additional information on the Second Interim Report, please contact:

For Approving Entity:

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

For Charter School:

Paula Watson  
Name  
Business Manager  
Title  
(916) 597-1478  
Phone  
pwatson@goldenvalleycharter.org  
E-mail

---

---

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: Golden Valley Orchard School  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	1,619,283.00		1,619,283.00	754,462.00	-	754,462.00	1,619,283.00		1,619,283.00
Education Protection Account State Aid - Current Year	8012	50,674.00		50,674.00	12,687.00	-	12,687.00	50,674.00		50,674.00
State Aid - Prior Years	8019			-	-	-	-			-
Transfer to Charter Schools In Lieu of Property Taxes	8096	633,280.00		633,280.00	263,357.00	-	263,357.00	633,280.00		633,280.00
Other LCFF Transfers	8091, 8097			-	-	-	-			-
Total, LCFF Sources		2,303,237.00	-	2,303,237.00	1,030,506.00	-	1,030,506.00	2,303,237.00	-	2,303,237.00
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I-V)	8290		25,379.00	25,379.00	-	-	-		25,379.00	25,379.00
Special Education - Federal	8181, 8182			-	-	-	-			-
Child Nutrition - Federal	8220			-	-	-	-			-
Donated Food Commodities	8221			-	-	-	-			-
Other Federal Revenues	8110, 8260-8299			-	-	-	-			-
Total, Federal Revenues		-	25,379.00	25,379.00	-	-	-	-	25,379.00	25,379.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE		120,729.00	120,729.00	-	56,029.16	56,029.16		120,729.00	120,729.00
All Other State Revenues	StateRevAO	62,228.72	248,901.00	311,129.72	45,116.07	144,791.81	189,907.88	62,228.72	248,901.00	311,129.72
Total, Other State Revenues		62,228.72	369,630.00	431,858.72	45,116.07	200,820.97	245,937.04	62,228.72	369,630.00	431,858.72
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	35,000.00		35,000.00	6,958.48	-	6,958.48	35,000.00		35,000.00
Total, Local Revenues		35,000.00	-	35,000.00	6,958.48	-	6,958.48	35,000.00	-	35,000.00
<b>5. TOTAL REVENUES</b>										
		2,400,465.72	395,009.00	2,795,474.72	1,082,580.55	200,820.97	1,283,401.52	2,400,465.72	395,009.00	2,795,474.72
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	657,037.00		657,037.00	385,110.32	-	385,110.32	657,037.00		657,037.00
Certificated Pupil Support Salaries	1200			-	-	-	-			-
Certificated Supervisors' and Administrators' Salaries	1300	82,400.00		82,400.00	44,633.29	-	44,633.29	82,400.00		82,400.00
Other Certificated Salaries	1900	160,110.00	35,000.00	195,110.00	78,738.00	-	78,738.00	160,110.00	35,000.00	195,110.00
Total, Certificated Salaries		899,547.00	35,000.00	934,547.00	508,481.61	-	508,481.61	899,547.00	35,000.00	934,547.00
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	299,806.40	50,000.00	349,806.40	103,068.47	-	103,068.47	290,076.00	50,000.00	340,076.00
Non-certificated Support Salaries	2200			-	-	-	-			-
Non-certificated Supervisors' and Administrators' Sal.	2300			-	-	-	-			-
Clerical and Office Salaries	2400	62,800.00		62,800.00	33,981.53	-	33,981.53	62,800.00		62,800.00
Other Non-certificated Salaries	2900			-	4,865.00	-	4,865.00	9,730.00		9,730.00
Total, Non-certificated Salaries		362,606.40	50,000.00	412,606.40	141,915.00	-	141,915.00	362,606.00	50,000.00	412,606.00
<b>3. Employee Benefits</b>										
STRS	3101-3102	149,313.40		149,313.40	84,237.25	-	84,237.25	149,313.40		149,313.40
PERS	3201-3202	88,897.99		88,897.99	38,495.00	-	38,495.00	88,497.99		88,497.99
OASDI / Medicare / Alternative	3301-3302	11,000.00		11,000.00	18,984.62	-	18,984.62	37,900.00		37,900.00
Health and Welfare Benefits	3401-3402	115,000.00		115,000.00	50,822.65	-	50,822.65	88,100.00		88,100.00
Unemployment Insurance	3501-3502	12,000.00		12,000.00	5,879.48	-	5,879.48	12,000.00		12,000.00
Workers' Compensation Insurance	3601-3602			-	-	-	-			-
OPEB, Allocated	3701-3702			-	-	-	-			-
OPEB, Active Employees	3751-3752			-	-	-	-			-
Other Employee Benefits	3901-3902			-	189.68	-	189.68	400.00		400.00
Total, Employee Benefits		376,211.39	-	376,211.39	198,608.68	-	198,608.68	376,211.39	-	376,211.39
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	1,111.00		1,111.00	-	-	-	1,111.00		1,111.00
Books and Other Reference Materials	4200			-	-	-	-			-
Materials and Supplies	4300	4,488.00	50,000.00	54,488.00	40,590.72	4,016.64	44,607.36	46,388.00	8,100.00	54,488.00
Noncapitalized Equipment	4400	29,068.00		29,068.00	14,511.10	-	14,511.10	29,068.00		29,068.00
Food	4700			-	-	-	-			-
Total, Books and Supplies		34,667.00	50,000.00	84,667.00	55,101.82	4,016.64	59,118.46	76,567.00	8,100.00	84,667.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100			-	-	-	-			-
Travel and Conferences	5200	52,000.00		52,000.00	44,291.70	50.00	44,341.70	51,950.00	50.00	52,000.00
Dues and Memberships	5300	6,326.00		6,326.00	6,079.00	-	6,079.00	6,326.00		6,326.00
Insurance	5400			-	-	-	-			-
Operations and Housekeeping Services	5500	38,867.00		38,867.00	6,516.07	-	6,516.07	38,867.00		38,867.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	254,350.00		254,350.00	168,706.14	-	168,706.14	254,350.00		254,350.00
Transfers of Direct Costs	5700-5799			-	-	-	-			-
Professional/Consulting Services and Operating Expend.	5800	800,000.00		800,000.00	358,185.59	38,237.35	396,422.94	498,141.00	301,859.00	800,000.00
Communications	5900	7,000.00		7,000.00	2,952.91	-	2,952.91	7,000.00		7,000.00
Total, Services and Other Operating Expenditures		1,158,543.00	-	1,158,543.00	586,731.41	38,287.35	625,018.76	856,634.00	301,909.00	1,158,543.00
<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			-	-	-	-			-

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

Charter School Name: Golden Valley Orchard School  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		2,831,574.79	135,000.00	2,966,574.79	1,490,838.52	42,303.99	1,533,142.51	2,571,565.39	395,009.00	2,966,574.39
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(431,109.07)	260,009.00	(171,100.07)	(408,257.97)	158,516.98	(249,740.99)	(171,099.67)	-	(171,099.67)
<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>		(431,109.07)	260,009.00	(171,100.07)	(408,257.97)	158,516.98	(249,740.99)	(171,099.67)	-	(171,099.67)
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	500,820.00		500,820.00	500,820.00		500,820.00	500,820.00		500,820.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		500,820.00	-	500,820.00	500,820.00	-	500,820.00	500,820.00	-	500,820.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		69,710.93	260,009.00	329,719.93	92,562.03	158,516.98	251,079.01	329,720.33	-	329,720.33
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		88,997.24	88,997.24			-	88,997.40		88,997.40
Unassigned/Unappropriated Amount	9790	69,710.93	171,011.76	240,722.69	92,562.03	158,516.98	251,079.01	240,722.93	-	240,722.93

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

Charter School Name: Golden Valley Orchard School  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,619,283.00	754,462.00	1,619,283.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	50,674.00	12,687.00	50,674.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	633,280.00	263,357.00	633,280.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,303,237.00	1,030,506.00	2,303,237.00	-	0.00%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	25,379.00	-	25,379.00	-	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		25,379.00	-	25,379.00	-	0.00%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	120,729.00	56,029.16	120,729.00	-	0.00%
All Other State Revenues	StateRevAO	311,129.72	189,907.88	311,129.72	-	0.00%
Total, Other State Revenues		431,858.72	245,937.04	431,858.72	-	0.00%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	35,000.00	6,958.48	35,000.00	-	0.00%
Total, Local Revenues		35,000.00	6,958.48	35,000.00	-	0.00%
<b>5. TOTAL REVENUES</b>						
		2,795,474.72	1,283,401.52	2,795,474.72	-	0.00%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	657,037.00	385,110.32	657,037.00	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	82,400.00	44,633.29	82,400.00	-	0.00%
Other Certificated Salaries	1900	195,110.00	78,738.00	195,110.00	-	0.00%
Total, Certificated Salaries		934,547.00	508,481.61	934,547.00	-	0.00%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	349,806.40	103,068.47	340,076.00	(9,730.40)	-2.78%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	62,800.00	33,981.53	62,800.00	-	0.00%
Other Non-certificated Salaries	2900	-	4,865.00	9,730.00	9,730.00	New
Total, Non-certificated Salaries		412,606.40	141,915.00	412,606.00	(0.40)	0.00%
<b>3. Employee Benefits</b>						
STRS	3101-3102	149,313.40	84,237.25	149,313.40	-	0.00%
PERS	3201-3202	88,897.99	38,495.00	88,497.99	(400.00)	-0.45%
OASDI / Medicare / Alternative	3301-3302	11,000.00	18,984.62	37,900.00	26,900.00	244.55%
Health and Welfare Benefits	3401-3402	115,000.00	50,822.65	88,100.00	(26,900.00)	-23.39%
Unemployment Insurance	3501-3502	12,000.00	5,879.48	12,000.00	-	0.00%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	189.68	400.00	400.00	New
Total, Employee Benefits		376,211.39	198,608.68	376,211.39	-	0.00%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	1,111.00	-	1,111.00	-	0.00%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	54,488.00	44,607.36	54,488.00	-	0.00%
Noncapitalized Equipment	4400	29,068.00	14,511.10	29,068.00	-	0.00%
Food	4700	-	-	-	-	-
Total, Books and Supplies		84,667.00	59,118.46	84,667.00	-	0.00%

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

Charter School Name: Golden Valley Orchard School  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	52,000.00	44,341.70	52,000.00	-	0.00%
Dues and Memberships	5300	6,326.00	6,079.00	6,326.00	-	0.00%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	38,867.00	6,516.07	38,867.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	254,350.00	168,706.14	254,350.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	800,000.00	396,422.94	800,000.00	-	0.00%
Communications	5900	7,000.00	2,952.91	7,000.00	-	0.00%
Total, Services and Other Operating Expenditures		1,158,543.00	625,018.76	1,158,543.00	-	0.00%
<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		-	-	-	-	
<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>		2,966,574.79	1,533,142.51	2,966,574.39	(0.40)	0.00%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(171,100.07)	(249,740.99)	(171,099.67)	0.40	0.00%
<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>		(171,100.07)	(249,740.99)	(171,099.67)	0.40	0.00%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	500,820.00	500,820.00	500,820.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		500,820.00	500,820.00	500,820.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		329,719.93	251,079.01	329,720.33		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	

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

Charter School Name: Golden Valley Orchard School  
 (continued)  
 CDS #: 34-67447-0132399  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 1728  
 Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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	88,997.24	-	88,997.40	0.16	0.00%
Unassigned/Unappropriated Amount	9790	240,722.69	251,079.01	240,722.93	0.24	0.00%

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

Charter School Name: Golden Valley Orchard School  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

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 2021/2022			Totals for 2022/2023	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,619,283.00	0.00	1,619,283.00	1,736,458.00	1,943,322.00
Education Protection Account State Aid - Current Year	8012	50,674.00	0.00	50,674.00	52,494.00	55,594.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	633,280.00	0.00	633,280.00	652,278.00	671,847.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,303,237.00	0.00	2,303,237.00	2,441,230.00	2,670,763.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	25,379.00	25,379.00	25,379.00	25,379.00
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	25,379.00	25,379.00	25,379.00	25,379.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	120,729.00	120,729.00	124,350.87	127,459.64
All Other State Revenues	StateRevAO	62,228.72	248,901.00	311,129.72	139,360.16	143,075.16
Total, Other State Revenues		62,228.72	369,630.00	431,858.72	263,711.03	270,534.80
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	35,000.00	0.00	35,000.00	45,500.00	46,865.00
Total, Local Revenues		35,000.00	0.00	35,000.00	45,500.00	46,865.00
<b>5. TOTAL REVENUES</b>						
		2,400,465.72	395,009.00	2,795,474.72	2,775,820.03	3,013,541.80
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	657,037.00	0.00	657,037.00	676,748.11	697,050.55
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	82,400.00	0.00	82,400.00	84,872.00	87,418.16
Other Certificated Salaries	1900	160,110.00	35,000.00	195,110.00	200,963.30	206,992.20
Total, Certificated Salaries		899,547.00	35,000.00	934,547.00	962,583.41	991,460.91
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	290,076.00	50,000.00	340,076.00	358,551.56	367,515.35
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	62,800.00	0.00	62,800.00	64,370.00	65,979.25
Other Non-certificated Salaries	2900	9,730.00	0.00	9,730.00	0.00	0.00
Total, Non-certificated Salaries		362,606.00	50,000.00	412,606.00	422,921.56	433,494.60

Description	Object Code	FY 2021/2022			Totals for 2022/2023	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	149,313.40	0.00	149,313.40	153,046.24	156,872.39
PERS	3201-3202	88,497.99	0.00	88,497.99	91,120.44	93,398.45
OASDI / Medicare / Alternative	3301-3302	37,900.00	0.00	37,900.00	11,275.00	11,556.88
Health and Welfare Benefits	3401-3402	88,100.00	0.00	88,100.00	117,875.00	120,821.88
Unemployment Insurance	3501-3502	12,000.00	0.00	12,000.00	12,300.00	12,607.50
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	0.00

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

Charter School Name: Golden Valley Orchard School  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2021/2022

OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	400.00	0.00	400.00	0.00	0.00
Total, Employee Benefits		376,211.39	0.00	376,211.39	385,616.67	395,257.09
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	1,111.00	0.00	1,111.00	1,138.78	1,167.24
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	46,388.00	8,100.00	54,488.00	55,850.20	57,246.46
Noncapitalized Equipment	4400	29,068.00	0.00	29,068.00	14,534.00	14,897.35
Food	4700	0.00	0.00	0.00	0.00	
Total, Books and Supplies		76,567.00	8,100.00	84,667.00	71,522.98	73,311.05
<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	51,950.00	50.00	52,000.00	53,300.00	54,632.50
Dues and Memberships	5300	6,326.00	0.00	6,326.00	6,484.15	6,646.25
Insurance	5400	0.00	0.00	0.00	0.00	0.00
Operations and Housekeeping Services	5500	38,867.00	0.00	38,867.00	39,838.68	40,834.64
Rentals, Leases, Repairs, and Noncap. Improvements	5600	254,350.00	0.00	254,350.00	260,708.75	267,226.47
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	498,141.00	301,859.00	800,000.00	820,000.00	840,500.00
Communications	5900	7,000.00	0.00	7,000.00	7,175.00	7,354.38
Total, Services and Other Operating Expenditures		856,634.00	301,909.00	1,158,543.00	1,187,506.58	1,217,194.24
<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	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<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
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,571,565.39	395,009.00	2,966,574.39	3,030,151.19	3,110,717.89
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(171,099.67)	0.00	(171,099.67)	(254,331.16)	(97,176.09)

Description	Object Code	FY 2021/2022			Totals for 2022/2023	Totals for 2023/24
		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
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		0.00	0.00	0.00	0.00	0.00

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

Charter School Name: Golden Valley Orchard School  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0132399  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 1728  
 Fiscal Year: 2021/2022

<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(171,099.67)	0.00	(171,099.67)	(254,331.16)	(97,176.09)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	500,820.00	0.00	500,820.00	329,720.33	75,389.17
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		500,820.00	0.00	500,820.00	329,720.33	75,389.17
2. Ending Fund Balance, June 30 (E + F.1.c.)		329,720.33	0.00	329,720.33	75,389.17	(21,786.92)
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	88,997.40	0.00	88,997.40	90,904.54	93,321.54
Unassigned/Unappropriated Amount	9790	240,722.93	0.00	240,722.93	(15,515.37)	(115,108.46)

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

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School Distri  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

---

**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.

---

To the entity that approved the charter school:  
(  ) 2021/2022 CHARTER SCHOOL SECOND 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

---

To the County Superintendent of Schools:  
(  ) 2021/2022 CHARTER SCHOOL SECOND 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)

Name: \_\_\_\_\_ Title: \_\_\_\_\_

---

For additional information on the Second Interim Report, please contact:

For Approving Entity:

Barbara Gross  
Name  
Manager, Fiscal Services  
Title  
916-971-9119  
Phone  
barbara.gross@sanjuan.edu  
E-mail

For Charter School:

Paula Watson  
Name  
Business Manager  
Title  
(916) 597-1478  
Phone  
pwatson@goldenvalleycharter.org  
E-mail

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: Golden Valley River  
(continued)  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	1,098,007.00		1,098,007.00	528,356.00	-	528,356.00	1,098,007.00		1,098,007.00
Education Protection Account State Aid - Current Year	8012	686,950.00		686,950.00	176,404.00	-	176,404.00	686,950.00		686,950.00
State Aid - Prior Years	8019									
Transfer to Charter Schools In Lieu of Property Taxes	8096	731,513.00		731,513.00	304,210.00	-	304,210.00	731,513.00		731,513.00
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		2,516,470.00	-	2,516,470.00	1,008,970.00	-	1,008,970.00	2,516,470.00	-	2,516,470.00
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I-V)	8290		33,993.00	33,993.00					33,993.00	33,993.00
Special Education - Federal	8181, 8182									
Child Nutrition - Federal	8220									
Donated Food Commodities	8221									
Other Federal Revenues	8110, 8260-8299					7,590.00	7,590.00		7,590.00	7,590.00
Total, Federal Revenues			33,993.00	33,993.00		7,590.00	7,590.00		41,583.00	41,583.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE		139,457.00	139,457.00		64,150.00	64,150.00		139,457.00	139,457.00
All Other State Revenues	StateRevAO	67,413.13	265,134.00	332,547.13	51,838.59	157,326.35	209,164.94	67,413.13	265,134.00	332,547.13
Total, Other State Revenues		67,413.13	404,591.00	472,004.13	51,838.59	221,476.35	273,314.94	67,413.13	404,591.00	472,004.13
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	40,000.00		40,000.00	1,950.23	-	1,950.23	40,000.00		40,000.00
Total, Local Revenues		40,000.00	-	40,000.00	1,950.23	-	1,950.23	40,000.00	-	40,000.00
<b>5. TOTAL REVENUES</b>										
		2,623,883.13	438,584.00	3,062,467.13	1,062,758.82	229,066.35	1,291,825.17	2,623,883.13	446,174.00	3,070,057.13
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	772,675.00		772,675.00	479,492.76	-	479,492.76	772,675.00		772,675.00
Certificated Pupil Support Salaries	1200									
Certificated Supervisors' and Administrators' Salaries	1300	84,872.00		84,872.00	45,972.29	-	45,972.29	84,872.00		84,872.00
Other Certificated Salaries	1900	156,882.00	27,966.00	184,848.00	56,944.00	-	56,944.00	156,882.00	27,966.00	184,848.00
Total, Certificated Salaries		1,014,429.00	27,966.00	1,042,395.00	582,409.05	-	582,409.05	1,014,429.00	27,966.00	1,042,395.00
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	342,760.39		342,760.39	194,695.18	-	194,695.18	342,760.39		342,760.39
Non-certificated Support Salaries	2200									
Non-certificated Supervisors' and Administrators' Sal.	2300									
Clerical and Office Salaries	2400	62,800.00		62,800.00	30,457.04	-	30,457.04	62,800.00		62,800.00
Other Non-certificated Salaries	2900	10,404.00		10,404.00	8,855.50	-	8,855.50	10,404.00		10,404.00
Total, Non-certificated Salaries		415,964.39	-	415,964.39	234,007.72	-	234,007.72	415,964.39	-	415,964.39
<b>3. Employee Benefits</b>										
STRS	3101-3102	178,752.00		178,752.00	96,396.43	-	96,396.43	178,752.00		178,752.00
PERS	3201-3202	95,727.00		95,727.00	50,426.18	-	50,426.18	95,227.00		95,227.00
OASDI / Medicare / Alternative	3301-3302	44,000.00		44,000.00	25,796.33	-	25,796.33	44,000.00		44,000.00
Health and Welfare Benefits	3401-3402	90,000.00		90,000.00	46,784.01	-	46,784.01	90,000.00		90,000.00
Unemployment Insurance	3501-3502	15,000.00		15,000.00	7,913.06	-	7,913.06	15,000.00		15,000.00
Workers' Compensation Insurance	3601-3602									
OPEB, Allocated	3701-3702									
OPEB, Active Employees	3751-3752									
Other Employee Benefits	3901-3902				255.30	-	255.30	500.00		500.00
Total, Employee Benefits		423,479.00	-	423,479.00	227,571.31	-	227,571.31	423,479.00	-	423,479.00
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	850.00		850.00				850.00		850.00
Books and Other Reference Materials	4200	213.00		213.00				213.00		213.00
Materials and Supplies	4300	3,566.00	70,000.00	73,566.00	43,909.96	3,402.84	47,312.80	66,760.00	6,806.00	73,566.00
Noncapitalized Equipment	4400	14,092.00	10,797.00	24,889.00	13,481.36	99.40	13,580.76	14,092.00	10,797.00	24,889.00
Food	4700									
Total, Books and Supplies		18,721.00	80,797.00	99,518.00	57,391.32	3,502.24	60,893.56	81,915.00	17,603.00	99,518.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100									
Travel and Conferences	5200		15,640.00	15,640.00	43,693.57	149.00	43,842.57	44,000.00	15,640.00	59,640.00
Dues and Memberships	5300	6,858.00		6,858.00	6,680.00		6,680.00	6,858.00		6,858.00
Insurance	5400									
Operations and Housekeeping Services	5500	49,733.00		49,733.00	14,406.00		14,406.00	49,733.00		49,733.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	279,368.00		279,368.00	174,104.53		174,104.53	279,368.00		279,368.00
Transfers of Direct Costs	5700-5799									
Professional/Consulting Services and Operating Expend.	5800	825,000.00	50,000.00	875,000.00	361,844.83	59,316.50	421,161.33	446,035.00	384,965.00	831,000.00
Communications	5900	6,909.00		6,909.00	3,365.87		3,365.87	6,909.00		6,909.00
Total, Services and Other Operating Expenditures		1,167,868.00	65,640.00	1,233,508.00	604,094.80	59,465.50	663,560.30	832,903.00	400,605.00	1,233,508.00
<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	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
<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									

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

Charter School Name: Golden Valley River  
(continued)  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		3,045,139.39	174,403.00	3,219,542.39	1,705,474.20	62,967.74	1,768,441.94	2,773,368.39	446,174.00	3,219,542.39
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(421,256.26)	264,181.00	(157,075.26)	(642,715.38)	166,098.61	(476,616.77)	(149,485.26)	-	(149,485.26)
<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>		(421,256.26)	264,181.00	(157,075.26)	(642,715.38)	166,098.61	(476,616.77)	(149,485.26)	-	(149,485.26)
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,412,447.00		1,412,447.00			-	1,412,447.00		1,412,447.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		1,412,447.00	-	1,412,447.00	-	-	-	1,412,447.00	-	1,412,447.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		991,190.74	264,181.00	1,255,371.74	(642,715.38)	166,098.61	(476,616.77)	1,262,961.74	-	1,262,961.74
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		96,586.27	96,586.27			-	96,586.27		96,586.27
Unassigned/Unappropriated Amount	9790	991,190.74	167,594.73	1,158,785.47	(642,715.38)	166,098.61	(476,616.77)	1,166,375.47	-	1,166,375.47

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

Charter School Name: Golden Valley River  
(continued)  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,098,007.00	528,356.00	1,098,007.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	686,950.00	176,404.00	686,950.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	731,513.00	304,210.00	731,513.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,516,470.00	1,008,970.00	2,516,470.00	-	0.00%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	33,993.00	-	33,993.00	-	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	7,590.00	7,590.00	7,590.00	New
Total, Federal Revenues		33,993.00	7,590.00	41,583.00	7,590.00	22.33%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	139,457.00	64,150.00	139,457.00	-	0.00%
All Other State Revenues	StateRevAO	332,547.13	209,164.94	332,547.13	-	0.00%
Total, Other State Revenues		472,004.13	273,314.94	472,004.13	-	0.00%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	40,000.00	1,950.23	40,000.00	-	0.00%
Total, Local Revenues		40,000.00	1,950.23	40,000.00	-	0.00%
<b>5. TOTAL REVENUES</b>						
		3,062,467.13	1,291,825.17	3,070,057.13	7,590.00	0.25%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	772,675.00	479,492.76	772,675.00	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	84,872.00	45,972.29	84,872.00	-	0.00%
Other Certificated Salaries	1900	184,848.00	56,944.00	184,848.00	-	0.00%
Total, Certificated Salaries		1,042,395.00	582,409.05	1,042,395.00	-	0.00%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	342,760.39	194,695.18	342,760.39	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	62,800.00	30,457.04	62,800.00	-	0.00%
Other Non-certificated Salaries	2900	10,404.00	8,855.50	10,404.00	-	0.00%
Total, Non-certificated Salaries		415,964.39	234,007.72	415,964.39	-	0.00%
<b>3. Employee Benefits</b>						
STRS	3101-3102	178,752.00	96,396.43	178,752.00	-	0.00%
PERS	3201-3202	95,727.00	50,426.18	95,227.00	(500.00)	-0.52%
OASDI / Medicare / Alternative	3301-3302	44,000.00	25,796.33	44,000.00	-	0.00%
Health and Welfare Benefits	3401-3402	90,000.00	46,784.01	90,000.00	-	0.00%
Unemployment Insurance	3501-3502	15,000.00	7,913.06	15,000.00	-	0.00%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	255.30	500.00	500.00	New
Total, Employee Benefits		423,479.00	227,571.31	423,479.00	-	0.00%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	850.00	-	850.00	-	0.00%
Books and Other Reference Materials	4200	213.00	-	213.00	-	0.00%
Materials and Supplies	4300	73,566.00	47,312.80	73,566.00	-	0.00%
Noncapitalized Equipment	4400	24,889.00	13,580.76	24,889.00	-	0.00%
Food	4700	-	-	-	-	-
Total, Books and Supplies		99,518.00	60,893.56	99,518.00	-	0.00%

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

Charter School Name: Golden Valley River  
(continued)  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	15,640.00	43,842.57	59,640.00	44,000.00	281.33%
Dues and Memberships	5300	6,858.00	6,680.00	6,858.00	-	0.00%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	49,733.00	14,406.00	49,733.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	279,368.00	174,104.53	279,368.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	875,000.00	421,161.33	831,000.00	(44,000.00)	-5.03%
Communications	5900	6,909.00	3,365.87	6,909.00	-	0.00%
Total, Services and Other Operating Expenditures		1,233,508.00	663,560.30	1,233,508.00	-	0.00%
<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%
<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>		3,219,542.39	1,768,441.94	3,219,542.39	-	0.00%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(157,075.26)	(476,616.77)	(149,485.26)	7,590.00	-4.83%
<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>		(157,075.26)	(476,616.77)	(149,485.26)	7,590.00	-4.83%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,412,447.00	-	1,412,447.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		1,412,447.00	-	1,412,447.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,255,371.74	(476,616.77)	1,262,961.74		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	

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

Charter School Name: Golden Valley River  
 (continued)  
 CDS #: 36674470114983  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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	96,586.27	-	96,586.27	(0.00)	0.00%
Unassigned/Unappropriated Amount	9790	1,158,785.47	(476,616.77)	1,166,375.47	7,590.00	0.65%

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

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

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 2021/2022			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,098,007.00	0.00	1,098,007.00	1,189,475.00	1,294,821.00
Education Protection Account State Aid - Current Year	8012	686,950.00	0.00	686,950.00	755,985.00	755,985.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	731,513.00	0.00	731,513.00	731,513.00	731,513.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,516,470.00	0.00	2,516,470.00	2,676,973.00	2,782,319.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	33,993.00	33,993.00	33,993.00	33,993.00
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	7,590.00	7,590.00	0.00	0.00
Total, Federal Revenues		0.00	41,583.00	41,583.00	33,993.00	33,993.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	139,457.00	139,457.00	142,943.43	146,517.01
All Other State Revenues	StateRevAO	67,413.13	265,134.00	332,547.13	144,325.16	145,694.04
Total, Other State Revenues		67,413.13	404,591.00	472,004.13	287,268.59	292,211.05
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	40,000.00	0.00	40,000.00	41,000.00	42,025.00
Total, Local Revenues		40,000.00	0.00	40,000.00	41,000.00	42,025.00
<b>5. TOTAL REVENUES</b>						
		2,623,883.13	446,174.00	3,070,057.13	3,039,234.59	3,150,548.05
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	772,675.00	0.00	772,675.00	791,991.88	811,791.67
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	84,872.00	0.00	84,872.00	86,993.80	89,168.65
Other Certificated Salaries	1900	156,882.00	27,966.00	184,848.00	189,469.20	194,205.93
Total, Certificated Salaries		1,014,429.00	27,966.00	1,042,395.00	1,068,454.88	1,095,166.25
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	342,760.39	0.00	342,760.39	351,329.40	360,112.63
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	62,800.00	0.00	62,800.00	64,370.00	65,979.25
Other Non-certificated Salaries	2900	10,404.00	0.00	10,404.00	10,664.10	10,930.70
Total, Non-certificated Salaries		415,964.39	0.00	415,964.39	426,363.50	437,022.59

Description	Object Code	FY 2021/2022			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	178,752.00	0.00	178,752.00	183,220.80	187,801.32
PERS	3201-3202	95,227.00	0.00	95,227.00	98,120.18	100,573.18
OASDI / Medicare / Alternative	3301-3302	44,000.00	0.00	44,000.00	45,100.00	46,227.50
Health and Welfare Benefits	3401-3402	90,000.00	0.00	90,000.00	92,250.00	94,556.25
Unemployment Insurance	3501-3502	15,000.00	0.00	15,000.00	15,375.00	15,759.38
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	0.00

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

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 36674470114983  
Charter Approving Entity: San Juan Unified School District  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2021/2022

OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	500.00	0.00	500.00	0.00	0.00
Total, Employee Benefits		423,479.00	0.00	423,479.00	434,065.98	444,917.62
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	850.00	0.00	850.00	871.25	893.03
Books and Other Reference Materials	4200	213.00	0.00	213.00	218.33	223.78
Materials and Supplies	4300	66,760.00	6,806.00	73,566.00	75,405.15	77,290.28
Noncapitalized Equipment	4400	14,092.00	10,797.00	24,889.00	25,511.23	26,149.01
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		81,915.00	17,603.00	99,518.00	102,005.95	104,556.10
<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	44,000.00	15,640.00	59,640.00	16,031.00	16,431.78
Dues and Memberships	5300	6,858.00	0.00	6,858.00	7,029.45	7,205.19
Insurance	5400	0.00	0.00	0.00	0.00	0.00
Operations and Housekeeping Services	5500	49,733.00	0.00	49,733.00	50,976.33	52,250.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	279,368.00	0.00	279,368.00	286,352.20	293,511.01
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	446,035.00	384,965.00	831,000.00	896,875.00	919,296.88
Communications	5900	6,909.00	0.00	6,909.00	7,081.73	7,258.77
Total, Services and Other Operating Expenditures		832,903.00	400,605.00	1,233,508.00	1,264,345.70	1,295,954.34
<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
<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
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,773,368.39	446,174.00	3,219,542.39	3,299,914.00	3,382,294.90
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(149,485.26)	0.00	(149,485.26)	(260,679.41)	(231,746.85)

Description	Object Code	FY 2021/2022			Totals for 2022/23	Totals for 2023/24
		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
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		0.00	0.00	0.00	0.00	0.00

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

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 36674470114983  
 Charter Approving Entity: San Juan Unified School District  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2021/2022

<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(149,485.26)	0.00	(149,485.26)	(260,679.41)	(231,746.85)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,412,447.00	0.00	1,412,447.00	1,262,961.74	1,002,282.33
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,412,447.00	0.00	1,412,447.00	1,262,961.74	1,002,282.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,262,961.74	0.00	1,262,961.74	1,002,282.33	770,535.48
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	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	96,586.27	0.00	96,586.27	98,997.42	101,468.85
Unassigned/Unappropriated Amount	9790	1,166,375.47	0.00	1,166,375.47	903,284.91	669,066.63

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

Charter School Name: Golden Valley Tahoe  
(continued) \_\_\_\_\_  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

---

**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.

---

To the entity that approved the charter school:  
(  ) 2021/2022 CHARTER SCHOOL SECOND 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

---

To the County Superintendent of Schools:  
(  ) 2021/2022 CHARTER SCHOOL SECOND 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)

Name: \_\_\_\_\_ Title: \_\_\_\_\_

---

For additional information on the Second Interim Report, please contact:

For Approving Entity:

Raenel Toste  
Name  
CBO  
Title  
916-259-2832 ext. 202  
Phone  
rtoste@newcastle.k12.ca.us  
E-mail

For Charter School:

Paula Watson  
Name  
Business Manager  
Title  
(916) 597-1478  
Phone  
pwatson@goldenvalleycharter.org  
E-mail

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: Golden Valley Tahoe  
(continued)  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	615,540.00		615,540.00	370,095.51	-	370,095.51	593,648.00		593,648.00
Education Protection Account State Aid - Current Year	8012	14,910.00		14,910.00	8,880.00	-	8,880.00	14,254.00		14,254.00
State Aid - Prior Years	8019			-	-	-	-			-
Transfer to Charter Schools In Lieu of Property Taxes	8096	53,233.00		53,233.00	32,665.00	-	32,665.00	42,724.00		42,724.00
Other LCFF Transfers	8091, 8097			-	-	-	-			-
Total, LCFF Sources		683,683.00	-	683,683.00	411,640.51	-	411,640.51	650,626.00	-	650,626.00
<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		22,103.00	22,103.00			-		22,103.00	22,103.00
Total, Federal Revenues		-	22,103.00	22,103.00	-	-	-	-	22,103.00	22,103.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE			-	-	-	-			-
All Other State Revenues	StateRevAO	16,997.40	122,677.00	139,674.40	13,622.64	65,228.22	78,850.86	16,997.40	122,677.00	139,674.40
Total, Other State Revenues		16,997.40	122,677.00	139,674.40	13,622.64	65,228.22	78,850.86	16,997.40	122,677.00	139,674.40
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	150,000.00		150,000.00	61,361.95	-	61,361.95	150,000.00		150,000.00
Total, Local Revenues		150,000.00	-	150,000.00	61,361.95	-	61,361.95	150,000.00	-	150,000.00
<b>5. TOTAL REVENUES</b>										
		850,680.40	144,780.00	995,460.40	486,625.10	65,228.22	551,853.32	817,623.40	144,780.00	962,403.40
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	334,925.00		334,925.00	152,866.25	-	152,866.25	334,925.00		334,925.00
Certificated Pupil Support Salaries	1200			-	-	-	-			-
Certificated Supervisors' and Administrators' Salaries	1300			-	-	-	-			-
Other Certificated Salaries	1900	73,500.00		73,500.00	34,226.25	-	34,226.25	73,500.00		73,500.00
Total, Certificated Salaries		408,425.00	-	408,425.00	187,092.50	-	187,092.50	408,425.00	-	408,425.00
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	22,823.00	45,000.00	67,823.00	21,450.57	-	21,450.57	22,823.00	44,100.00	66,923.00
Non-certificated Support Salaries	2200			-	-	-	-			-
Non-certificated Supervisors' and Administrators' Sal.	2300			-	-	-	-			-
Clerical and Office Salaries	2400			-	49.50	-	49.50	100.00		100.00
Other Non-certificated Salaries	2900			-	395.00	-	395.00	800.00		800.00
Total, Non-certificated Salaries		22,823.00	45,000.00	67,823.00	21,895.07	-	21,895.07	23,723.00	44,100.00	67,823.00
<b>3. Employee Benefits</b>										
STRS	3101-3102	73,335.51		73,335.51	31,248.65	-	31,248.65	73,335.51		73,335.51
PERS	3201-3202			-	-	-	-			-
OASDI / Medicare / Alternative	3301-3302	11,110.62		11,110.62	4,951.47	-	4,951.47	10,930.62		10,930.62
Health and Welfare Benefits	3401-3402	70,200.00		70,200.00	23,873.28	-	23,873.28	70,200.00		70,200.00
Unemployment Insurance	3501-3502	5,880.00		5,880.00	2,787.91	-	2,787.91	5,880.00		5,880.00
Workers' Compensation Insurance	3601-3602			-	-	-	-			-
OPEB, Allocated	3701-3702			-	-	-	-			-
OPEB, Active Employees	3751-3752			-	-	-	-			-
Other Employee Benefits	3901-3902			-	89.95	-	89.95	180.00		180.00
Total, Employee Benefits		160,526.13	-	160,526.13	62,951.26	-	62,951.26	160,526.13	-	160,526.13
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	1,030.00		1,030.00	-	-	-	1,030.00		1,030.00
Books and Other Reference Materials	4200			-	-	-	-			-
Materials and Supplies	4300	16,480.00		16,480.00	18,650.91	3,254.37	21,905.28	21,244.00	6,508.00	27,752.00
Noncapitalized Equipment	4400	16,272.00		16,272.00	2,458.81	-	2,458.81	5,000.00		5,000.00
Food	4700			-	-	-	-			-
Total, Books and Supplies		33,782.00	-	33,782.00	21,109.72	3,254.37	24,364.09	27,274.00	6,508.00	33,782.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100			-	-	-	-			-
Travel and Conferences	5200	4,120.00		4,120.00	6,267.32	1,213.13	7,480.45	6,500.00	1,300.00	7,800.00
Dues and Memberships	5300	1,424.00		1,424.00	1,998.00	-	1,998.00	2,500.00		2,500.00
Insurance	5400			-	-	-	-			-
Operations and Housekeeping Services	5500	65,000.00		65,000.00	32,716.05	-	32,716.05	65,000.00		65,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	156,000.00		156,000.00	84,758.10	-	84,758.10	156,000.00		156,000.00
Transfers of Direct Costs	5700-5799			-	-	-	-			-
Professional/Consulting Services and Operating Expend.	5800	179,222.00		179,222.00	48,482.86	1,809.45	50,292.31	81,594.00	92,872.00	174,466.00
Communications	5900	5,665.00		5,665.00	5,850.58	-	5,850.58	5,665.00		5,665.00
Total, Services and Other Operating Expenditures		411,431.00	-	411,431.00	180,072.91	3,022.58	183,095.49	317,259.00	94,172.00	411,431.00
<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			-			-

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

Charter School Name: Golden Valley Tahoe  
(continued)  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Total, Other Outgo		25,000.00	-	25,000.00	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		1,061,987.13	45,000.00	1,106,987.13	473,121.46	6,276.95	479,398.41	937,207.13	144,780.00	1,081,987.13
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(211,306.73)	99,780.00	(111,526.73)	13,503.64	58,951.27	72,454.91	(119,583.73)	-	(119,583.73)
<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>		(211,306.73)	99,780.00	(111,526.73)	13,503.64	58,951.27	72,454.91	(119,583.73)	-	(119,583.73)
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	144,955.00		144,955.00			-	144,955.00		144,955.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		144,955.00	-	144,955.00	-	-	-	144,955.00	-	144,955.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		(66,351.73)	99,780.00	33,428.27	13,503.64	58,951.27	72,454.91	25,371.27	-	25,371.27
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		33,209.61	33,209.61			-	32,459.00		32,459.00
Unassigned/Unappropriated Amount	9790	(66,351.73)	66,570.39	218.66	13,503.64	58,951.27	72,454.91	(7,087.73)	-	(7,087.73)

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

Charter School Name: Golden Valley Tahoe  
(continued)  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	615,540.00	370,095.51	593,648.00	(21,892.00)	-3.56%
Education Protection Account State Aid - Current Year	8012	14,910.00	8,880.00	14,254.00	(656.00)	-4.40%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	53,233.00	32,665.00	42,724.00	(10,509.00)	-19.74%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		683,683.00	411,640.51	650,626.00	(33,057.00)	-4.84%
<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	22,103.00	-	22,103.00	-	0.00%
Total, Federal Revenues		22,103.00	-	22,103.00	-	0.00%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	139,674.40	78,850.86	139,674.40	-	0.00%
Total, Other State Revenues		139,674.40	78,850.86	139,674.40	-	0.00%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	150,000.00	61,361.95	150,000.00	-	0.00%
Total, Local Revenues		150,000.00	61,361.95	150,000.00	-	0.00%
<b>5. TOTAL REVENUES</b>						
		995,460.40	551,853.32	962,403.40	(33,057.00)	-3.32%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	334,925.00	152,866.25	334,925.00	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	-	-	-	-	
Other Certificated Salaries	1900	73,500.00	34,226.25	73,500.00	-	0.00%
Total, Certificated Salaries		408,425.00	187,092.50	408,425.00	-	0.00%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	67,823.00	21,450.57	66,923.00	(900.00)	-1.33%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	-	49.50	100.00	100.00	New
Other Non-certificated Salaries	2900	-	395.00	800.00	800.00	New
Total, Non-certificated Salaries		67,823.00	21,895.07	67,823.00	-	0.00%
<b>3. Employee Benefits</b>						
STRS	3101-3102	73,335.51	31,248.65	73,335.51	-	0.00%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	11,110.62	4,951.47	10,930.62	(180.00)	-1.62%
Health and Welfare Benefits	3401-3402	70,200.00	23,873.28	70,200.00	-	0.00%
Unemployment Insurance	3501-3502	5,880.00	2,787.91	5,880.00	-	0.00%
Workers' Compensation Insurance	3601-3602	-	-	-	-	
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	89.95	180.00	180.00	New
Total, Employee Benefits		160,526.13	62,951.26	160,526.13	-	0.00%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	1,030.00	-	1,030.00	-	0.00%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	16,480.00	21,905.28	27,752.00	11,272.00	68.40%
Noncapitalized Equipment	4400	16,272.00	2,458.81	5,000.00	(11,272.00)	-69.27%
Food	4700	-	-	-	-	
Total, Books and Supplies		33,782.00	24,364.09	33,782.00	-	0.00%

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

Charter School Name: Golden Valley Tahoe  
(continued)  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	4,120.00	7,480.45	7,800.00	3,680.00	89.32%
Dues and Memberships	5300	1,424.00	1,998.00	2,500.00	1,076.00	75.56%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	65,000.00	32,716.05	65,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	156,000.00	84,758.10	156,000.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	179,222.00	50,292.31	174,466.00	(4,756.00)	-2.65%
Communications	5900	5,665.00	5,850.58	5,665.00	-	0.00%
Total, Services and Other Operating Expenditures		411,431.00	183,095.49	411,431.00	-	0.00%
<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		-	-	-	-	
<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)	(100%)
Total, Other Outgo		25,000.00	-	-	(25,000.00)	(100%)
<b>8. TOTAL EXPENDITURES</b>		1,106,987.13	479,398.41	1,081,987.13	(25,000.00)	-2.26%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>					(111,526.73)	7.22%
<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>					(111,526.73)	7.22%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	144,955.00	-	144,955.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		144,955.00	-	144,955.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		33,428.27	72,454.91	25,371.27		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	

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

Charter School Name: Golden Valley Tahoe  
 (continued)  
 CDS #: 31-66852-0138008  
 Charter Approving Entity: Newcastle Elementary  
 County: Placer  
 Charter #: 1991  
 Fiscal Year: 2021/2022

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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	33,209.61	-	32,459.00	(750.61)	-2.26%
Unassigned/Unappropriated Amount	9790	218.66	72,454.91	(7,087.73)	(7,306.39)	-3341.50%

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

Charter School Name: Golden Valley Tahoe  
(continued) \_\_\_\_\_  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

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 2021/2022			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	593,648.00	0.00	593,648.00	860,974.00	1,195,200.00
Education Protection Account State Aid - Current Year	8012	14,254.00	0.00	14,254.00	19,998.00	26,684.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	42,724.00	0.00	42,724.00	53,233.00	53,233.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		650,626.00	0.00	650,626.00	934,205.00	1,275,117.00
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	22,103.00	22,103.00	22,103.00	22,103.00
Total, Federal Revenues		0.00	22,103.00	22,103.00	22,103.00	22,103.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	77,841.00	103,788.00
All Other State Revenues	StateRevAO	16,997.40	122,677.00	139,674.40	72,797.72	80,419.76
Total, Other State Revenues		16,997.40	122,677.00	139,674.40	150,638.72	184,207.76
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	150,000.00	0.00	150,000.00	150,000.00	150,000.00
Total, Local Revenues		150,000.00	0.00	150,000.00	150,000.00	150,000.00
5. TOTAL REVENUES						
		817,623.40	144,780.00	962,403.40	1,256,946.72	1,631,427.76
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	334,925.00	0.00	334,925.00	418,298.13	578,755.58
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	-	0.00
Other Certificated Salaries	1900	73,500.00	0.00	73,500.00	75,337.50	77,220.94
Total, Certificated Salaries		408,425.00	0.00	408,425.00	493,635.63	655,976.52
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	22,823.00	44,100.00	66,923.00	69,518.58	71,256.54
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	100.00	0.00	100.00	24,000.00	48,000.00
Other Non-certificated Salaries	2900	800.00	0.00	800.00	0.00	0.00
Total, Non-certificated Salaries		23,723.00	44,100.00	67,823.00	93,518.58	119,256.54

Description	Object Code	FY 2021/2022			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	73,335.51	0.00	73,335.51	75,168.90	77,048.12
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	10,930.62	0.00	10,930.62	11,388.39	11,673.10
Health and Welfare Benefits	3401-3402	70,200.00	0.00	70,200.00	71,955.00	73,753.88
Unemployment Insurance	3501-3502	5,880.00	0.00	5,880.00	6,027.00	6,177.68
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	0.00

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

Charter School Name: Golden Valley Tahoe  
(continued) \_\_\_\_\_  
CDS #: 31-66852-0138008  
Charter Approving Entity: Newcastle Elementary  
County: Placer  
Charter #: 1991  
Fiscal Year: 2021/2022

OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	180.00	0.00	180.00	0.00	0.00
Total, Employee Benefits		160,526.13	0.00	160,526.13	164,539.28	168,652.77
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	1,030.00	0.00	1,030.00	1,055.75	1,082.14
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	21,244.00	6,508.00	27,752.00	16,892.00	17,314.30
Noncapitalized Equipment	4400	5,000.00	0.00	5,000.00	16,678.80	17,095.77
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		27,274.00	6,508.00	33,782.00	34,626.55	35,492.21
<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	6,500.00	1,300.00	7,800.00	4,223.00	4,328.58
Dues and Memberships	5300	2,500.00	0.00	2,500.00	1,459.60	1,496.09
Insurance	5400	0.00	0.00	0.00	0.00	0.00
Operations and Housekeeping Services	5500	65,000.00	0.00	65,000.00	66,625.00	68,290.63
Rentals, Leases, Repairs, and Noncap. Improvements	5600	156,000.00	0.00	156,000.00	159,900.00	163,897.50
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	81,594.00	92,872.00	174,466.00	183,702.55	188,295.11
Communications	5900	5,665.00	0.00	5,665.00	5,806.63	5,806.63
Total, Services and Other Operating Expenditures		317,259.00	94,172.00	411,431.00	421,716.78	432,114.53
<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
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<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	25,000.00	0.00
Total, Other Outgo		0.00	0.00	0.00	25,000.00	0.00
<b>8. TOTAL EXPENDITURES</b>		937,207.13	144,780.00	1,081,987.13	1,233,036.81	1,411,492.57
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(119,583.73)	0.00	(119,583.73)	23,909.91	219,935.19

Description	Object Code	FY 2021/2022			Totals for 2022/23	Totals for 2023/24
		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
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		0.00	0.00	0.00	0.00	0.00

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

Charter School Name: Golden Valley Tahoe  
 (continued) \_\_\_\_\_  
 CDS #: 31-66852-0138008  
 Charter Approving Entity: Newcastle Elementary  
 County: Placer  
 Charter #: 1991  
 Fiscal Year: 2021/2022

<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(119,583.73)	0.00	(119,583.73)	23,909.91	219,935.19
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	144,955.00	0.00	144,955.00	25,371.27	49,281.18
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		144,955.00	0.00	144,955.00	25,371.27	49,281.18
2. Ending Fund Balance, June 30 (E + F.1.c.)		25,371.27	0.00	25,371.27	49,281.18	269,216.37
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	32,459.00	0.00	32,459.00	36,991.10	42,170.58
Unassigned/Unappropriated Amount	9790	(7,087.73)	0.00	(7,087.73)	12,290.08	227,045.80