

Regular Meeting Agenda  
December 6, 2023

*The December 6, 2023, Finance Committee meeting is being conducted in person and will be available to the public via teleconference through the Zoom platform.*

**Finance Meeting Access Information**

**Date:** Wednesday, December 6, 2023  
**Time:** 4:30 p.m.  
**Primary Location:** Golden Valley River School, Library, 9601 Lake Natoma Dr., Orangevale, CA 95662  
**Remote Location:** **Golden Valley Orchard, Room 9, 6550 Filbert Ave, Orangevale, CA 95662**

*Topic: Finance Committee 2023.12.06  
Time: Dec 6, 2023 04:30 PM Pacific Time (US and Canada)*

*Join Zoom Meeting  
<https://us02web.zoom.us/j/89793410636?pwd=cWZiWERUWmE1T3I5ZW9sa1ovdlZSQTO9>*

*Meeting ID: 897 9341 0636  
Passcode: 609796*

*One tap mobile  
+16694449171,,89793410636#,,,,\*609796# US*

*• +1 669 444 9171 US*

*Meeting ID: 897 9341 0636  
Passcode: 609796*

*Find your local number: <https://us02web.zoom.us/j/89793410636?pwd=cWZiWERUWmE1T3I5ZW9sa1ovdlZSQTO9>*

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: Adam Errington, Stephen Quadro**
3. **Minutes Approval** – 4:32 p.m.  
Action: Shall the committee approve the November 1, 2023, meeting minutes?
4. **Check Register Review** – 4:35 p.m.  
Discussion: The committee shall review the October 2023 check register.
5. **Review of the 2022-23 First Interim, GVOS** – 4:45 p.m.  
Discussion: The committee shall discuss the status of the 2022-23 First Interim for Golden Valley Orchard School.

Regular Meeting Agenda  
December 6, 2023

6. **Review of the 2022-23 First Interim, GVRS** – 5:00 p.m.  
Discussion: The committee shall discuss the status of the 2022-23 First Interim for Golden Valley River School.
7. **Review of the 2022-23 Financial Audit** – 5:15 p.m.  
Discussion: The committee shall discuss the 2022-23 Financial Audit for Golden Valley Charter Schools.
8. **Recitation of the Motto of the Social Ethic** – 5:30 p.m.  
The healing social life is found  
When in the mirror of each human soul  
The whole community finds its reflection,  
And when, in the community,  
The virtue of each one is living.
9. **Adjournment of the meeting** – 5:31 p.m.

Regular Meeting Minutes  
November 1, 2023

1. **The meeting was called to order at 4:31 p.m.**
2. **Roll Call –**  
**Board Committee Members:** Adam Errington, Stephen Quadro  
**Guests:** Caleb Buckley, Amala Easton, Ryan Sutton, Becky Page.
3. **Minutes Approval –**  
The committee approved the October 4, 2023, meeting minutes with the amendment: the meeting was adjourned at 5:20 p.m. (Ayes: 2, Noes: 0, Abstain: 0)
4. **Check Register Review –**  
The committee reviewed the September 2023 check register.
5. **Status of the 2023-24 Budget, GVOS –**  
The committee discussed the status of the 2023-2024 budget for Golden Valley Orchard School.
6. **Status of the 2023-24 Budget, GVRS –**  
The committee discussed the status of the 2023-2024 budget for Golden Valley River School.
7. **The committee recited the Motto of the Social Ethic –**
8. **The meeting was adjourned at 5:01 p.m.**

Respectfully submitted by Amala Easton.

---

Caleb Buckley, EdD, Executive Director

---

Date

## Golden Valley Check register

Date	Payee	Document no.	Amount Cleared
<b>Bank: GVC Wells Fargo - Wells Fargo</b>		<b>Account no: 5713372760</b>	
10/03/2023	V005245--ACH Debit Transactions	Voided - 8240	(156.38) 10/31/2023
10/03/2023	V005245--ACH Debit Transactions	8240	156.38 10/31/2023
10/26/2023	V007874--C & J Leone, Inc.	10001219	2,751.00 In Transit
10/26/2023	V008779--Envoy Plan Services	10001220	255.00 10/31/2023
10/10/2023	V008779--Envoy Plan Services	10001186	255.00 10/31/2023
10/03/2023	V008779--Envoy Plan Services	10001183	1,437.47 10/31/2023
10/26/2023	V009152--HealthEquity Inc.	10001222	1,174.06 In Transit
10/10/2023	V009152--HealthEquity Inc.	10001187	894.06 10/31/2023
10/03/2023	V009152--HealthEquity Inc.	10001184	894.06 10/31/2023
10/25/2023	V003459--Payroll	0332335DB	186,438.24 10/31/2023
10/17/2023	V003459--Payroll	60E08A237	6,721.16 10/31/2023
10/09/2023	V003459--Payroll	43CA1F68A	192,816.98 10/31/2023
10/05/2023	V004820--Sacramento County Office of Education	10001185	111,650.75 In Transit
10/02/2023	V014446--Sarah Chase	10001182	365.97 10/31/2023
10/17/2023	V011564--U.S. Bank Corporate Payment Systems	10001206	15,189.49 10/31/2023
<b>Total for GVC Wells Fargo</b>			<b><u>520,843.24</u></b>

## Golden Valley Check register

Date	Payee	Document no.	Amount Cleared
	<b>Bank: GVC Wells Fargo - Wells Fargo</b>	<b>Account no: 5713372760</b>	
10/18/2023	V005245--ACH Debit Transactions		3,554.67 10/31/2023
10/17/2023	V007698--Aspire Behavior Consulting LLC	10001190	15,670.00 10/31/2023
10/24/2023	V003108--AT&T-Box 9011	10001207	167.00 10/31/2023
10/24/2023	V007954--CaliforniaChoice Benefit Administration	10001209	12,509.71 10/31/2023
10/24/2023	V000003--Charter School Management Corporation	10001210	8,445.87 10/31/2023
10/17/2023	V000032--CharterSAFE	10001191	5,318.50 10/31/2023
10/17/2023	V014714--Cristina Doyon	10001192	38.00 In Transit
10/24/2023	V003246--Department of Justice	10001211	40.50 10/31/2023
10/17/2023	V008850--Fieldguides Inc	10001194	1,000.00 10/31/2023
10/24/2023	V009472--K12 Health-2	10001212	2,865.00 In Transit
10/17/2023	V014707--Kathryn Cabe	10001196	30.50 In Transit
10/01/2023	V011998--Manual Check Payment	8243	100.00 10/31/2023
10/17/2023	V014708--Marrisa Carroll	10001198	14.00 10/31/2023
10/24/2023	V006414--ODP Business Solutions LLC	10001214	4.34 In Transit
10/17/2023	V006414--ODP Business Solutions LLC	10001199	209.27 10/31/2023
10/24/2023	V010289--Orangevale Copy Center, Inc.	10001215	68.84 In Transit
10/26/2023	V014962--Paula Watson	10001225	57.64 In Transit
10/26/2023	V010802--San Juan Unified School District-2	10001226	24,327.41 In Transit
10/17/2023	V010886--School Steps Inc	10001201	8,389.75 10/31/2023
10/26/2023	V014960--SP Marketplace Holdings Inc	10001227	445.00 In Transit
10/24/2023	V011235--Swing Education Inc	10001216	1,155.00 In Transit
10/17/2023	V011235--Swing Education Inc	10001202	540.00 In Transit
10/17/2023	V011341--The Education Team	10001204	165.16 10/31/2023
10/24/2023	V014313--Vanessa Hunt-Jansen	10001217	124.21 In Transit
10/17/2023	V000101--Verizon Wireless	10001205	214.11 10/31/2023
10/17/2023	V000012--Young, Minney & Corr, LLP	10001197	32.50 10/31/2023
	<b>Total for GVC Wells Fargo</b>		<b><u>85,486.98</u></b>

## Golden Valley Check register

Date	Payee	Document no.	Amount Cleared
	<b>Bank: GVC Wells Fargo - Wells Fargo</b>	<b>Account no: 5713372760</b>	
10/18/2023	V005245--ACH Debit Transactions		3,554.67 10/31/2023
10/17/2023	V014717--Alyssa Hellesvig	10001188	29.51 10/31/2023
10/26/2023	V003812--American River College	10001218	17.44 In Transit
10/17/2023	V014706--Annie Bosque	10001189	52.06 10/31/2023
10/24/2023	V003108--AT&T-Box 9011	10001208	192.81 10/31/2023
10/24/2023	V007954--CaliforniaChoice Benefit Administration	10001209	16,813.61 10/31/2023
10/24/2023	V000003--Charter School Management Corporation	10001210	8,445.88 10/31/2023
10/17/2023	V000032--CharterSAFE	10001191	5,318.50 10/31/2023
10/17/2023	V014114--Danuta Dias	10001193	217.55 In Transit
10/24/2023	V003246--Department of Justice	10001211	40.50 10/31/2023
10/26/2023	V014957--Fratello Marionettes	10001221	675.00 In Transit
10/17/2023	V014130--Jessica Zwane	10001195	147.37 10/31/2023
10/26/2023	V014961--Jessie Wadkins	10001223	84.02 10/31/2023
10/17/2023	V014707--Kathryn Cabe	10001196	30.50 In Transit
10/17/2023	V014708--Marrisa Carroll	10001198	14.00 10/31/2023
10/24/2023	V004551--Mercurius USA Inc	Voided - 10001213	(119.75) 10/31/2023
10/24/2023	V004551--Mercurius USA Inc	10001213	119.75 10/31/2023
10/26/2023	V014959--Miryam Rosello	10001224	23.95 In Transit
10/24/2023	V006414--ODP Business Solutions LLC	10001214	508.04 In Transit
10/17/2023	V006414--ODP Business Solutions LLC	10001199	283.54 10/31/2023
10/24/2023	V010289--Orangevale Copy Center, Inc.	10001215	68.85 In Transit
10/26/2023	V014962--Paula Watson	10001225	57.64 In Transit
10/17/2023	V010649--Rescue Training Institute Inc	10001200	79.65 10/31/2023
10/26/2023	V010802--San Juan Unified School District-2	10001226	24,855.25 In Transit
10/17/2023	V010886--School Steps Inc	10001201	9,140.75 10/31/2023
10/26/2023	V014960--SP Marketplace Holdings Inc	10001227	445.00 In Transit
10/17/2023	V011235--Swing Education Inc	10001202	180.00 In Transit
10/17/2023	V014716--Sydney Ernst	10001203	65.88 10/31/2023
10/17/2023	V000101--Verizon Wireless	10001205	162.15 10/31/2023
10/17/2023	V000012--Young, Minney & Corr, LLP	10001197	32.50 10/31/2023
	<b>Total for GVC Wells Fargo</b>		<b><u>71,536.62</u></b>

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

Charter School Name: Golden Valley Orchard  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2023/24

---

**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:  
(  ) 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

---

To the County Superintendent of Schools:  
(  ) 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

---

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Barbara Gross</u> Name	<u>Caleb Buckley</u> Name
<u>Manager, Fiscal Services</u> Title	<u>Executive Director</u> Title
<u>916-971-9119</u> Phone	<u>916-597-1478</u> Phone
<u><a href="mailto:barbara.gross@sanjuan.edu">barbara.gross@sanjuan.edu</a></u> E-mail	<u><a href="mailto:cbuckley@goldenvalleycharter.org">cbuckley@goldenvalleycharter.org</a></u> E-mail

---

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

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

\_\_\_\_\_  
Date

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

Charter School Name: Golden Valley Orchard  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st 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	1,699,140.00		1,699,140.00	405,064.00		405,064.00	2,266,028.00	-	2,266,028.00
Education Protection Account State Aid - Current Year	8012	50,164.00		50,164.00	12,536.00		12,536.00	53,912.00	-	53,912.00
State Aid - Prior Years	8019	-		-	-		-	49,513.00	-	49,513.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	652,297.00		652,297.00				767,113.87	-	767,113.87
Other LCFF Transfers	8091, 8097	-		-	-		-	-	-	-
Total, LCFF Sources		2,401,601.00	-	2,401,601.00	417,600.00	-	417,600.00	3,136,566.87	-	3,136,566.87
<b>2. Federal Revenues</b>										
No Child Left Behind/Every Student Succeeds Act	8290		35,456.00	35,456.00			-	-	35,908.00	35,908.00
Special Education - Federal	8181, 8182		-	-			-	-	-	-
Child Nutrition - Federal	8220		-	-			-	-	39,000.00	39,000.00
Donated Food Commodities	8221		-	-			-	-	-	-
Other Federal Revenues	8110, 8260-8299		-	-			-	-	56,647.00	56,647.00
Total, Federal Revenues		-	35,456.00	35,456.00	-	-	-	-	131,555.00	131,555.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE		120,729.00	120,729.00		12,439.40	12,439.40	-	148,130.00	148,130.00
All Other State Revenues	StateRevAO	45,460.00	66,314.00	111,774.00		120,337.36	120,337.36	51,171.00	435,334.00	486,505.00
Total, Other State Revenues		45,460.00	187,043.00	232,503.00	-	132,776.76	132,776.76	51,171.00	583,464.00	634,635.00
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	45,000.00	-	45,000.00	618.17		618.17	80,000.00	-	80,000.00
Total, Local Revenues		45,000.00	-	45,000.00	618.17	-	618.17	80,000.00	-	80,000.00
<b>5. TOTAL REVENUES</b>		<b>2,492,061.00</b>	<b>222,499.00</b>	<b>2,714,560.00</b>	<b>418,218.17</b>	<b>132,776.76</b>	<b>550,994.93</b>	<b>3,267,737.87</b>	<b>715,019.00</b>	<b>3,982,756.87</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	714,957.00	50,000.00	764,957.00	245,731.39	22,379.87	268,111.26	837,393.37	59,805.63	897,199.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	84,872.00		84,872.00	36,234.17	1,277.50	37,511.67	108,692.00	5,000.00	113,692.00
Other Certificated Salaries	1900	75,229.00	69,800.00	145,029.00	1,869.27	44,106.95	45,976.22	105,425.00	146,322.37	251,747.37
Total, Certificated Salaries		875,058.00	119,800.00	994,858.00	283,834.83	67,764.32	351,599.15	1,051,510.37	211,128.00	1,262,638.37
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	97,482.00		97,482.00	50,960.07	9,605.99	60,566.06	92,437.03	28,817.97	121,255.00
Non-certificated Support Salaries	2200	-		-	25,868.58	44,464.72	70,333.30	45,190.90	87,012.10	132,203.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-		-	-	-	-	-	-	-
Clerical and Office Salaries	2400	74,319.00		74,319.00	25,029.29		25,029.29	76,290.00		76,290.00
Other Non-certificated Salaries	2900	-		-	2,679.10	6,980.54	9,659.64	41,675.00	49,191.00	90,866.00
Total, Non-certificated Salaries		171,801.00	-	171,801.00	104,537.04	61,051.25	165,588.29	255,592.93	165,021.07	420,614.00
<b>3. Employee Benefits</b>										
STRS	3101-3102	142,133.64	9,354.36	151,488.00	48,691.87	10,719.87	59,411.74	169,887.86	46,375.14	216,263.00
PERS	3201-3202	65,155.76	3,682.24	68,838.00	29,977.97	10,739.21	40,717.18	109,665.98	29,206.02	138,872.00
OASDI / Medicare / Alternative	3301-3302	33,638.48	4,261.52	37,900.00	12,992.71	6,140.59	19,133.30	56,895.81	13,651.19	70,547.00
Health and Welfare Benefits	3401-3402	88,071.22	28.78	88,100.00	49,916.41	7,503.19	57,419.60	80,240.46	22,676.88	102,917.34
Unemployment Insurance	3501-3502	10,817.27	759.73	11,577.00	504.00	610.19	1,114.19	14,148.87	3,466.73	17,615.60
Workers' Compensation Insurance	3601-3602	23,034.20	1,465.80	24,500.00	13,737.17		13,737.17	30,142.70	5,130.30	35,273.00
OPEB, Allocated	3701-3702	-		-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-		-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-		-	-	-	-	-	-	-
Total, Employee Benefits		362,850.57	19,552.43	382,403.00	155,820.13	35,713.05	191,533.18	460,981.68	120,506.26	581,487.94
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	1,200.00		1,200.00	-	-	-	-	-	-
Books and Other Reference Materials	4200	-		-	-	-	-	-	-	-
Materials and Supplies	4300	36,686.00	16,314.00	53,000.00	11,374.31	51,505.08	62,879.39	39,500.00	52,000.00	91,500.00
Noncapitalized Equipment	4400	17,000.00		17,000.00	13,226.56	8,619.02	21,845.58	28,780.00	9,000.00	37,780.00
Food	4700	-		-	-	20,933.12	20,933.12	103,800.00	39,000.00	142,800.00
Total, Books and Supplies		54,886.00	16,314.00	71,200.00	24,600.87	81,057.22	105,658.09	172,080.00	100,000.00	272,080.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-		-	-	-	-	-	-	-
Travel and Conferences	5200	46,000.00		46,000.00	5,329.89	18,808.46	24,138.35	30,164.00	19,000.00	49,164.00
Dues and Memberships	5300	6,200.00		6,200.00	5,164.00		5,164.00	5,700.00		5,700.00
Insurance	5400	-		-	27,926.00		27,926.00	32,500.00		32,500.00
Operations and Housekeeping Services	5500	26,000.00		26,000.00				46,920.00		46,920.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	261,294.00		261,294.00	99,670.63		99,670.63	310,171.20		310,171.20
Transfers of Direct Costs	5700-5799	-		-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	648,535.43	66,832.57	715,368.00	214,303.65	56,652.16	270,955.81	778,598.33	99,363.67	877,962.00
Communications	5900	4,450.00		4,450.00	4,542.02		4,542.02	18,200.00		18,200.00
Total, Services and Other Operating Expenditures		992,479.43	66,832.57	1,059,312.00	356,936.19	75,460.62	432,396.81	1,222,253.53	118,363.67	1,340,617.20

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

Charter School Name: Golden Valley Orchard  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<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	1,143.76	-	1,143.76	-	-	-	-	-	-
Amorization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		1,143.76	-	1,143.76	-	-	-	-	-	-
<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>		2,458,218.76	222,499.00	2,680,717.76	925,729.06	321,046.46	1,246,775.52	3,162,418.51	715,019.00	3,877,437.51
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		33,842.24	-	33,842.24	(507,510.89)	(188,269.70)	(695,780.59)	105,319.36	-	105,319.36
<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>		33,842.24	-	33,842.24	(507,510.89)	(188,269.70)	(695,780.59)	105,319.36	-	105,319.36
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	573,393.00	-	573,393.00	140,118.67	-	140,118.67	140,118.67	-	140,118.67
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		573,393.00	-	573,393.00	140,118.67	-	140,118.67	140,118.67	-	140,118.67
2. Ending Fund Balance, June 30 (E + F.1.c.)		607,235.24	-	607,235.24	(367,392.22)	(188,269.70)	(555,661.92)	245,438.03	-	245,438.03
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	80,421.53	-	80,421.53	-	-	-	116,323.13	-	116,323.13
Unassigned/Unappropriated Amount	9790	526,813.71	-	526,813.71	(367,392.22)	(188,269.70)	(555,661.92)	129,114.91	-	129,114.91

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

Charter School Name: Golden Valley Orchard  
(continued)  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget 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	1,699,140.00	405,064.00	2,266,028.00	566,888.00	33.36%
Education Protection Account State Aid - Current Year	8012	50,164.00	12,536.00	53,912.00	3,748.00	7.47%
State Aid - Prior Years	8019	-	-	49,513.00	49,513.00	New
Transfer of Charter Schools In Lieu of Property Taxes	8096	652,297.00	-	767,113.87	114,816.87	17.60%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,401,601.00	417,600.00	3,136,566.87	734,965.87	30.60%
<b>2. Federal Revenues</b>						
No Child Left Behind/Every Student Succeeds Act	8290	35,456.00	-	35,908.00	452.00	1.27%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	39,000.00	39,000.00	New
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	56,647.00	56,647.00	New
Total, Federal Revenues		35,456.00	-	131,555.00	96,099.00	271.04%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	120,729.00	12,439.40	148,130.00	27,401.00	22.70%
All Other State Revenues	StateRevAO	111,774.00	120,337.36	486,505.00	374,731.00	335.26%
Total, Other State Revenues		232,503.00	132,776.76	634,635.00	402,132.00	172.96%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	45,000.00	618.17	80,000.00	35,000.00	77.78%
Total, Local Revenues		45,000.00	618.17	80,000.00	35,000.00	77.78%
<b>5. TOTAL REVENUES</b>						
		2,714,560.00	550,994.93	3,982,756.87	1,268,196.87	46.72%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	764,957.00	268,111.26	897,199.00	132,242.00	17.29%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	84,872.00	37,511.67	113,692.00	28,820.00	33.96%
Other Certificated Salaries	1900	145,029.00	45,976.22	251,747.37	106,718.37	73.58%
Total, Certificated Salaries		994,858.00	351,599.15	1,262,638.37	267,780.37	26.92%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	97,482.00	60,566.06	121,255.00	23,773.00	24.39%
Non-certificated Support Salaries	2200	-	70,333.30	132,203.00	132,203.00	New
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	74,319.00	25,029.29	76,290.00	1,971.00	2.65%
Other Non-certificated Salaries	2900	-	9,659.64	90,866.00	90,866.00	New
Total, Non-certificated Salaries		171,801.00	165,588.29	420,614.00	248,813.00	144.83%
<b>3. Employee Benefits</b>						
STRS	3101-3102	151,488.00	59,411.74	216,263.00	64,775.00	42.76%
PERS	3201-3202	68,838.00	40,717.18	138,872.00	70,034.00	101.74%
OASDI / Medicare / Alternative	3301-3302	37,900.00	19,133.30	70,547.00	32,647.00	86.14%
Health and Welfare Benefits	3401-3402	88,100.00	57,419.60	102,917.34	14,817.34	16.82%
Unemployment Insurance	3501-3502	11,577.00	1,114.19	17,615.60	6,038.60	52.16%
Workers' Compensation Insurance	3601-3602	24,500.00	13,737.17	35,273.00	10,773.00	43.97%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		382,403.00	191,533.18	581,487.94	199,084.94	52.06%

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

Charter School Name: Golden Valley Orchard  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0132399 \_\_\_\_\_  
 Charter Approving Entity: San Juan Unified \_\_\_\_\_  
 County: Sacramento \_\_\_\_\_  
 Charter #: 1728 \_\_\_\_\_  
 Fiscal Year: 2023/24 \_\_\_\_\_

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	1,200.00	-	-	(1,200.00)	(100%)
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	53,000.00	62,879.39	91,500.00	38,500.00	72.64%
Noncapitalized Equipment	4400	17,000.00	21,845.58	37,780.00	20,780.00	122.24%
Food	4700	-	20,933.12	142,800.00	142,800.00	New
<b>Total, Books and Supplies</b>		<b>71,200.00</b>	<b>105,658.09</b>	<b>272,080.00</b>	<b>200,880.00</b>	<b>282.13%</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	46,000.00	24,138.35	49,164.00	3,164.00	6.88%
Dues and Memberships	5300	6,200.00	5,164.00	5,700.00	(500.00)	-8.06%
Insurance	5400	-	27,926.00	32,500.00	32,500.00	New
Operations and Housekeeping Services	5500	26,000.00	-	46,920.00	20,920.00	80.46%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	261,294.00	99,670.63	310,171.20	48,877.20	18.71%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	715,368.00	270,955.81	877,962.00	162,594.00	22.73%
Communications	5900	4,450.00	4,542.02	18,200.00	13,750.00	308.99%
<b>Total, Services and Other Operating Expenditures</b>		<b>1,059,312.00</b>	<b>432,396.81</b>	<b>1,340,617.20</b>	<b>281,305.20</b>	<b>26.56%</b>
<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	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	1,143.76	-	-	(1,143.76)	(100%)
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
<b>Total, Capital Outlay</b>		<b>1,143.76</b>	<b>-</b>	<b>-</b>	<b>(1,143.76)</b>	<b>(100%)</b>
<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	-	-	-	-	
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>8. TOTAL EXPENDITURES</b>		<b>2,680,717.76</b>	<b>1,246,775.52</b>	<b>3,877,437.51</b>	<b>1,196,719.75</b>	<b>44.64%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>33,842.24</b>	<b>(695,780.59)</b>	<b>105,319.36</b>	<b>71,477.12</b>	<b>211.21%</b>

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

Charter School Name: Golden Valley Orchard  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0132399 \_\_\_\_\_  
 Charter Approving Entity: San Juan Unified \_\_\_\_\_  
 County: Sacramento \_\_\_\_\_  
 Charter #: 1728 \_\_\_\_\_  
 Fiscal Year: 2023/24 \_\_\_\_\_

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<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>						
		33,842.24	(695,780.59)	105,319.36	71,477.12	211.21%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	573,393.00	140,118.67	140,118.67	(433,274.33)	-75.56%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		573,393.00	140,118.67	140,118.67		
2. Ending Fund Balance, June 30 (E + F.1.c.)		607,235.24	(555,661.92)	245,438.03		
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	80,421.53	-	116,323.13	35,901.60	44.64%
Unassigned/Unappropriated Amount	9790	526,813.71	(555,661.92)	129,114.91	(397,698.80)	-75.49%

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

Charter School Name: Golden Valley Orchard  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0132399  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 1728  
Fiscal Year: 2023/24

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 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,266,028.00	0.00	2,266,028.00	2,558,133.00	2,688,620.00
Education Protection Account State Aid - Current Year	8012	53,912.00	0.00	53,912.00	57,152.00	57,152.00
State Aid - Prior Years	8019	49,513.00	0.00	49,513.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	767,113.87	0.00	767,113.87	813,215.84	813,215.84
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,136,566.87	0.00	3,136,566.87	3,428,500.84	3,558,987.84
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	35,908.00	35,908.00	35,908.00	35,908.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	39,000.00	39,000.00	39,000.00	39,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	56,647.00	56,647.00	0.00	0.00
Total, Federal Revenues		0.00	131,555.00	131,555.00	74,908.00	74,908.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	148,130.00	148,130.00	157,843.50	157,843.50
All Other State Revenues	StateRevAO	51,171.00	435,334.00	486,505.00	391,322.00	391,516.00
Total, Other State Revenues		51,171.00	583,464.00	634,635.00	549,165.50	549,359.50
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	80,000.00	0.00	80,000.00	80,000.00	80,000.00
Total, Local Revenues		80,000.00	0.00	80,000.00	80,000.00	80,000.00
5. TOTAL REVENUES						
		3,267,737.87	715,019.00	3,982,756.87	4,132,574.33	4,263,255.33
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	837,393.37	59,805.63	897,199.00	924,114.97	951,838.42
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	108,692.00	5,000.00	113,692.00	117,102.76	120,615.84
Other Certificated Salaries	1900	105,425.00	146,322.37	251,747.37	259,299.79	267,078.78
Total, Certificated Salaries		1,051,510.37	211,128.00	1,262,638.37	1,300,517.52	1,339,533.05
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	92,437.03	28,817.97	121,255.00	124,892.65	128,639.43
Non-certificated Support Salaries	2200	45,190.90	87,012.10	132,203.00	136,169.09	140,254.16
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	76,290.00	0.00	76,290.00	78,578.70	80,936.06
Other Non-certificated Salaries	2900	41,675.00	49,191.00	90,866.00	93,591.98	96,399.74
Total, Non-certificated Salaries		255,592.93	165,021.07	420,614.00	433,232.42	446,229.39

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

Charter School Name: Golden Valley Orchard  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0132399 \_\_\_\_\_  
Charter Approving Entity: San Juan Unified \_\_\_\_\_  
County: Sacramento \_\_\_\_\_  
Charter #: 1728 \_\_\_\_\_  
Fiscal Year: 2023/24 \_\_\_\_\_

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	169,887.86	46,375.14	216,263.00	248,398.85	255,850.81
PERS	3201-3202	109,665.98	29,206.02	138,872.00	109,911.06	113,208.40
OASDI / Medicare / Alternative	3301-3302	56,895.81	13,651.19	70,547.00	74,779.82	79,266.61
Health and Welfare Benefits	3401-3402	80,240.46	22,676.88	102,917.34	106,004.86	109,185.01
Unemployment Insurance	3501-3502	14,148.87	3,466.73	17,615.60	18,144.07	18,688.39
Workers' Compensation Insurance	3601-3602	30,142.70	5,130.30	35,273.00	36,331.19	37,421.13
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		460,981.68	120,506.26	581,487.94	593,569.85	613,620.34
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	39,500.00	52,000.00	91,500.00	93,330.00	95,196.60
Noncapitalized Equipment	4400	28,780.00	9,000.00	37,780.00	38,535.60	39,306.31
Food	4700	103,800.00	39,000.00	142,800.00	145,656.00	148,569.12
Total, Books and Supplies		172,080.00	100,000.00	272,080.00	277,521.60	283,072.03
<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	30,164.00	19,000.00	49,164.00	50,147.28	51,150.23
Dues and Memberships	5300	5,700.00	0.00	5,700.00	5,814.00	5,930.28
Insurance	5400	32,500.00	0.00	32,500.00	33,150.00	33,813.00
Operations and Housekeeping Services	5500	46,920.00	0.00	46,920.00	47,858.40	48,815.57
Rentals, Leases, Repairs, and Noncap. Improvements	5600	310,171.20	0.00	310,171.20	316,374.62	322,702.12
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	778,598.33	99,363.67	877,962.00	844,297.52	869,358.30
Communications	5900	18,200.00	0.00	18,200.00	18,564.00	18,935.28
Total, Services and Other Operating Expenditures		1,222,253.53	118,363.67	1,340,617.20	1,316,205.82	1,350,704.77
<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
Amorization Expense-Lease Assets	6910	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	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>3,162,418.51</b>	<b>715,019.00</b>	<b>3,877,437.51</b>	<b>3,921,047.22</b>	<b>4,033,159.58</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>						

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

Charter School Name: Golden Valley Orchard  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0132399  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 1728  
 Fiscal Year: 2023/24

<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>	105,319.36	0.00	105,319.36	211,527.12	230,095.75
--	------------	------	------------	------------	------------

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

Charter School Name: Golden Valley Orchard  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0132399  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 1728  
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		105,319.36	0.00	105,319.36	211,527.12	230,095.75
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	140,118.67	0.00	140,118.67	245,438.03	456,965.15
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		140,118.67	0.00	140,118.67	245,438.03	456,965.15
2. Ending Fund Balance, June 30 (E + F.1.c.)		245,438.03	0.00	245,438.03	456,965.15	687,060.90
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	116,323.13	0.00	116,323.13	117,631.42	120,994.79
Unassigned/Unappropriated Amount	9790	129,114.91	0.00	129,114.91	339,333.73	566,066.11

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

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0114983  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2023/24

---

**CERTIFICATION OF FINANCIAL CONDITION**

x  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:  
(  x  ) 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

---

To the County Superintendent of Schools:  
(  x  ) 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Name: Mark Bachiller Title: Senior Financial Analyst

---

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Barbara Gross</u> Name	<u>Caleb Buckley</u> Name
<u>Manager, Fiscal Services</u> Title	<u>Executive Director</u> Title
<u>916-971-9119</u> Phone	<u>916-597-1478</u> Phone
<u><a href="mailto:barbara.gross@sanjuan.edu">barbara.gross@sanjuan.edu</a></u> E-mail	<u><a href="mailto:cbuckley@goldenvalleycharter.org">cbuckley@goldenvalleycharter.org</a></u> E-mail

---

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

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

\_\_\_\_\_  
Date

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

Charter School Name: Golden Valley River  
 (continued)  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st 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	1,320,994.00	-	1,320,994.00	333,040.00	-	333,040.00	1,645,411.00	-	1,645,411.00
Education Protection Account State Aid - Current Year	8012	724,840.00	-	724,840.00	220,930.00	-	220,930.00	890,914.00	-	890,914.00
State Aid - Prior Years	8019	-	-	-	-	-	-	4,684.00	-	4,684.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	742,690.00	-	742,690.00	-	-	-	824,570.16	-	824,570.16
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,788,524.00	-	2,788,524.00	553,970.00	-	553,970.00	3,365,579.16	-	3,365,579.16
<b>2. Federal Revenues</b>										
No Child Left Behind/Every Student Succeeds Act	8290	-	44,096.00	44,096.00	-	-	-	-	45,016.00	45,016.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	42,000.00	42,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	67,474.00	67,474.00
Total, Federal Revenues		-	44,096.00	44,096.00	-	-	-	-	154,490.00	154,490.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	139,457.00	139,457.00	-	14,368.80	14,368.80	-	169,816.00	169,816.00
All Other State Revenues	StateRevAO	51,820.00	68,574.00	120,394.00	-	145,002.12	145,002.12	54,858.00	470,106.00	524,964.00
Total, Other State Revenues		51,820.00	208,031.00	259,851.00	-	159,370.92	159,370.92	54,858.00	639,922.00	694,780.00
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	41,000.00	-	41,000.00	5,934.34	-	5,934.34	42,025.00	-	42,025.00
Total, Local Revenues		41,000.00	-	41,000.00	5,934.34	-	5,934.34	42,025.00	-	42,025.00
<b>5. TOTAL REVENUES</b>										
		2,881,344.00	252,127.00	3,133,471.00	559,904.34	159,370.92	719,275.26	3,462,462.16	794,412.00	4,256,874.16
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	973,550.00	50,000.00	1,023,550.00	283,593.05	44,275.39	327,868.44	1,209,287.00	69,326.00	1,278,613.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	80,000.00	-	80,000.00	32,927.01	1,277.50	34,204.51	96,521.00	5,000.00	101,521.00
Other Certificated Salaries	1900	66,725.00	57,500.00	124,225.00	675.91	35,413.27	36,089.18	4,377.60	53,697.55	58,075.15
Total, Certificated Salaries		1,120,275.00	107,500.00	1,227,775.00	317,195.97	80,966.16	398,162.13	1,310,185.60	128,023.55	1,438,209.15
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	131,530.17	47,693.83	179,224.00	59,112.02	28,543.19	87,655.21	176,275.50	47,693.83	223,969.33
Non-certificated Support Salaries	2200	63,214.00	-	63,214.00	18,916.95	44,252.38	63,169.33	49,909.00	102,420.50	152,329.50
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	67,624.00	-	67,624.00	20,984.03	-	20,984.03	67,539.20	-	67,539.20
Other Non-certificated Salaries	2900	-	-	-	1,228.25	8,825.68	10,053.93	20,005.80	106,263.20	126,269.00
Total, Non-certificated Salaries		262,368.17	47,693.83	310,062.00	100,241.25	81,621.25	181,862.50	313,729.50	256,377.53	570,107.03
<b>3. Employee Benefits</b>										
STRS	3101-3102	169,803.25	12,775.75	182,579.00	51,465.10	12,478.49	63,943.59	191,564.60	38,660.40	230,225.00
PERS	3201-3202	108,856.40	7,531.60	116,388.00	31,585.31	16,739.99	48,325.30	161,085.91	32,509.44	193,595.36
OASDI / Medicare / Alternative	3301-3302	38,028.64	5,971.36	44,000.00	14,403.38	8,183.58	22,586.96	82,982.09	16,746.91	99,729.00
Health and Welfare Benefits	3401-3402	90,000.00	-	90,000.00	36,330.01	-	36,330.01	101,615.63	19,473.67	121,089.30
Unemployment Insurance	3501-3502	-	-	-	1,838.84	919.40	2,758.24	19,719.39	3,979.61	23,699.00
Workers' Compensation Insurance	3601-3602	-	-	-	13,737.17	-	13,737.17	35,036.15	7,070.85	42,107.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	500.00	-	500.00	-	-	-	-	-	-
Total, Employee Benefits		407,188.29	26,278.71	433,467.00	149,359.81	38,321.46	187,681.27	592,003.77	118,440.89	710,444.66
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	39,626.00	18,574.00	58,200.00	8,182.93	39,459.55	47,642.48	15,300.00	82,620.00	97,920.00
Noncapitalized Equipment	4400	16,300.00	-	16,300.00	14,591.56	15,048.17	29,639.73	16,000.00	19,800.00	35,800.00
Food	4700	-	-	-	-	20,259.62	20,259.62	24,824.97	112,875.03	137,700.00
Total, Books and Supplies		55,926.00	18,574.00	74,500.00	22,774.49	74,767.34	97,541.83	56,124.97	215,295.03	271,420.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	50,500.00	-	50,500.00	3,940.26	7,794.27	11,734.53	48,450.00	9,506.00	57,956.00
Dues and Memberships	5300	6,750.00	-	6,750.00	5,622.00	-	5,622.00	9,100.00	-	9,100.00
Insurance	5400	-	-	-	27,926.00	-	27,926.00	34,170.00	-	34,170.00
Operations and Housekeeping Services	5500	37,075.00	-	37,075.00	-	-	-	57,000.00	-	57,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	282,868.00	-	282,868.00	100,792.03	-	100,792.03	306,619.00	-	306,619.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	746,866.54	52,080.46	798,947.00	228,178.76	33,384.50	261,563.26	689,415.00	66,769.00	756,184.00
Communications	5900	4,800.00	-	4,800.00	4,873.68	-	4,873.68	18,360.00	-	18,360.00
Total, Services and Other Operating Expenditures		1,128,859.54	52,080.46	1,180,940.00	371,332.73	41,178.77	412,511.50	1,163,114.00	76,275.00	1,239,389.00

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

Charter School Name: Golden Valley River  
 (continued)  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<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	2,626.00		2,626.00			-			-
Amorization Expense-Lease Assets	6910			-			-			-
Total, Capital Outlay		2,626.00	-	2,626.00	-	-	-	-	-	-
<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>		2,977,243.00	252,127.00	3,229,370.00	960,904.25	316,854.98	1,277,759.23	3,435,157.83	794,412.00	4,229,569.83
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(95,899.00)	-	(95,899.00)	(400,999.91)	(157,484.06)	(558,483.97)	27,304.33	-	27,304.33
<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>		(95,899.00)	-	(95,899.00)	(400,999.91)	(157,484.06)	(558,483.97)	27,304.33	-	27,304.33
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,272,805.00	-	1,272,805.00	885,961.64	-	885,961.64	885,961.64	-	885,961.64
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		1,272,805.00	-	1,272,805.00	885,961.64	-	885,961.64	885,961.64	-	885,961.64
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,176,906.00	-	1,176,906.00	484,961.73	(157,484.06)	327,477.67	913,265.97	-	913,265.97
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	96,881.10		96,881.10			-	126,887.10		126,887.10
Unassigned/Unappropriated Amount	9790	1,080,024.90	-	1,080,024.90	484,961.73	(157,484.06)	327,477.67	786,378.87	-	786,378.87

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

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget 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	1,320,994.00	333,040.00	1,645,411.00	324,417.00	24.56%
Education Protection Account State Aid - Current Year	8012	724,840.00	220,930.00	890,914.00	166,074.00	22.91%
State Aid - Prior Years	8019	-	-	4,684.00	4,684.00	New
Transfer of Charter Schools In Lieu of Property Taxes	8096	742,690.00	-	824,570.16	81,880.16	11.02%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,788,524.00	553,970.00	3,365,579.16	577,055.16	20.69%
<b>2. Federal Revenues</b>						
No Child Left Behind/Every Student Succeeds Act	8290	44,096.00	-	45,016.00	920.00	2.09%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	42,000.00	42,000.00	New
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	67,474.00	67,474.00	New
Total, Federal Revenues		44,096.00	-	154,490.00	110,394.00	250.35%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	139,457.00	14,368.80	169,816.00	30,359.00	21.77%
All Other State Revenues	StateRevAO	120,394.00	145,002.12	524,964.00	404,570.00	336.04%
Total, Other State Revenues		259,851.00	159,370.92	694,780.00	434,929.00	167.38%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	41,000.00	5,934.34	42,025.00	1,025.00	2.50%
Total, Local Revenues		41,000.00	5,934.34	42,025.00	1,025.00	2.50%
<b>5. TOTAL REVENUES</b>						
		3,133,471.00	719,275.26	4,256,874.16	1,123,403.16	35.85%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,023,550.00	327,868.44	1,278,613.00	255,063.00	24.92%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	80,000.00	34,204.51	101,521.00	21,521.00	26.90%
Other Certificated Salaries	1900	124,225.00	36,089.18	58,075.15	(66,149.85)	-53.25%
Total, Certificated Salaries		1,227,775.00	398,162.13	1,438,209.15	210,434.15	17.14%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	179,224.00	87,655.21	223,969.33	44,745.33	24.97%
Non-certificated Support Salaries	2200	63,214.00	63,169.33	152,329.50	89,115.50	140.97%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	67,624.00	20,984.03	67,539.20	(84.80)	-0.13%
Other Non-certificated Salaries	2900	-	10,053.93	126,269.00	126,269.00	New
Total, Non-certificated Salaries		310,062.00	181,862.50	570,107.03	260,045.03	83.87%
<b>3. Employee Benefits</b>						
STRS	3101-3102	182,579.00	63,943.59	230,225.00	47,646.00	26.10%
PERS	3201-3202	116,388.00	48,325.30	193,595.36	77,207.36	66.34%
OASDI / Medicare / Alternative	3301-3302	44,000.00	22,586.96	99,729.00	55,729.00	126.66%
Health and Welfare Benefits	3401-3402	90,000.00	36,330.01	121,089.30	31,089.30	34.54%
Unemployment Insurance	3501-3502	-	2,758.24	23,699.00	23,699.00	New
Workers' Compensation Insurance	3601-3602	-	13,737.17	42,107.00	42,107.00	New
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	500.00	-	-	(500.00)	(100%)
Total, Employee Benefits		433,467.00	187,681.27	710,444.66	276,977.66	63.90%

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

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	58,200.00	47,642.48	97,920.00	39,720.00	68.25%
Noncapitalized Equipment	4400	16,300.00	29,639.73	35,800.00	19,500.00	119.63%
Food	4700	-	20,259.62	137,700.00	137,700.00	New
<b>Total, Books and Supplies</b>		<b>74,500.00</b>	<b>97,541.83</b>	<b>271,420.00</b>	<b>196,920.00</b>	<b>264.32%</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	50,500.00	11,734.53	57,956.00	7,456.00	14.76%
Dues and Memberships	5300	6,750.00	5,622.00	9,100.00	2,350.00	34.81%
Insurance	5400	-	27,926.00	34,170.00	34,170.00	New
Operations and Housekeeping Services	5500	37,075.00	-	57,000.00	19,925.00	53.74%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	282,868.00	100,792.03	306,619.00	23,751.00	8.40%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	798,947.00	261,563.26	756,184.00	(42,763.00)	-5.35%
Communications	5900	4,800.00	4,873.68	18,360.00	13,560.00	282.50%
<b>Total, Services and Other Operating Expenditures</b>		<b>1,180,940.00</b>	<b>412,511.50</b>	<b>1,239,389.00</b>	<b>58,449.00</b>	<b>4.95%</b>
<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	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	2,626.00	-	-	(2,626.00)	(100%)
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
<b>Total, Capital Outlay</b>		<b>2,626.00</b>	<b>-</b>	<b>-</b>	<b>(2,626.00)</b>	<b>(100%)</b>
<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	-	-	-	-	
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>8. TOTAL EXPENDITURES</b>		<b>3,229,370.00</b>	<b>1,277,759.23</b>	<b>4,229,569.83</b>	<b>1,000,199.83</b>	<b>30.97%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>(95,899.00)</b>	<b>(558,483.97)</b>	<b>27,304.33</b>	<b>123,203.33</b>	<b>-128.47%</b>

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

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<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>						
		(95,899.00)	(558,483.97)	27,304.33	123,203.33	-128.47%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,272,805.00	885,961.64	885,961.64	(386,843.36)	-30.39%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		1,272,805.00	885,961.64	885,961.64		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,176,906.00	327,477.67	913,265.97		
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	96,881.10	-	126,887.10	30,006.00	30.97%
Unassigned/Unappropriated Amount	9790	1,080,024.90	327,477.67	786,378.87	(293,646.03)	-27.19%

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

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0114983  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2023/24

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 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,645,411.00	0.00	1,645,411.00	1,830,626.00	1,928,986.00
Education Protection Account State Aid - Current Year	8012	890,914.00	0.00	890,914.00	962,449.00	994,113.00
State Aid - Prior Years	8019	4,684.00	0.00	4,684.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	824,570.16	0.00	824,570.16	857,012.27	857,012.27
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,365,579.16	0.00	3,365,579.16	3,650,087.27	3,780,111.27
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	45,016.00	45,016.00	45,016.00	45,016.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	42,000.00	42,000.00	42,000.00	42,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	67,474.00	67,474.00	0.00	0.00
Total, Federal Revenues		0.00	154,490.00	154,490.00	87,016.00	87,016.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	169,816.00	169,816.00	183,310.29	183,310.29
All Other State Revenues	StateRevAO	54,858.00	470,106.00	524,964.00	415,599.00	415,783.00
Total, Other State Revenues		54,858.00	639,922.00	694,780.00	598,909.29	599,093.29
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	42,025.00	0.00	42,025.00	42,025.00	42,025.00
Total, Local Revenues		42,025.00	0.00	42,025.00	42,025.00	42,025.00
5. TOTAL REVENUES						
		3,462,462.16	794,412.00	4,256,874.16	4,378,037.56	4,508,245.56
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,209,287.00	69,326.00	1,278,613.00	1,316,971.00	1,356,481.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	96,521.00	5,000.00	101,521.00	104,566.63	107,703.63
Other Certificated Salaries	1900	4,377.60	53,697.55	58,075.15	59,817.40	61,611.93
Total, Certificated Salaries		1,310,185.60	128,023.55	1,438,209.15	1,481,355.03	1,525,796.56
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	176,275.50	47,693.83	223,969.33	230,688.41	237,609.06
Non-certificated Support Salaries	2200	49,909.00	102,420.50	152,329.50	156,899.39	161,606.37
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	67,539.20	0.00	67,539.20	69,565.38	71,652.34
Other Non-certificated Salaries	2900	20,005.80	106,263.20	126,269.00	130,057.00	133,959.00
Total, Non-certificated Salaries		313,729.50	256,377.53	570,107.03	587,210.17	604,826.77

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

Charter School Name: Golden Valley River  
(continued) \_\_\_\_\_  
CDS #: 34-67447-0114983  
Charter Approving Entity: San Juan Unified  
County: Sacramento  
Charter #: 0946  
Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	191,564.60	38,660.40	230,225.00	282,938.89	291,427.05
PERS	3201-3202	161,085.91	32,509.44	193,595.36	199,403.22	205,385.31
OASDI / Medicare / Alternative	3301-3302	82,982.09	16,746.91	99,729.00	105,713.00	112,056.00
Health and Welfare Benefits	3401-3402	101,615.63	19,473.67	121,089.30	124,721.98	128,463.64
Unemployment Insurance	3501-3502	19,719.39	3,979.61	23,699.00	13,578.00	13,985.00
Workers' Compensation Insurance	3601-3602	35,036.15	7,070.85	42,107.00	43,915.00	45,811.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		592,003.77	118,440.89	710,444.66	770,270.08	797,128.01
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	15,300.00	82,620.00	97,920.00	99,878.00	101,876.00
Noncapitalized Equipment	4400	16,000.00	19,800.00	35,800.00	36,516.00	37,246.00
Food	4700	24,824.97	112,875.03	137,700.00	140,454.00	143,263.08
Total, Books and Supplies		56,124.97	215,295.03	271,420.00	276,848.00	282,385.08
<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	48,450.00	9,506.00	57,956.00	59,033.12	60,131.78
Dues and Memberships	5300	9,100.00	0.00	9,100.00	9,282.00	9,467.64
Insurance	5400	34,170.00	0.00	34,170.00	34,853.40	35,550.47
Operations and Housekeeping Services	5500	57,000.00	0.00	57,000.00	58,140.00	59,302.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	306,619.00	0.00	306,619.00	312,751.38	319,006.41
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	689,415.00	66,769.00	756,184.00	760,073.50	784,553.67
Communications	5900	18,360.00	0.00	18,360.00	18,727.20	19,101.74
Total, Services and Other Operating Expenditures		1,163,114.00	76,275.00	1,239,389.00	1,252,860.60	1,287,114.51
<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
Amortization Expense-Lease Assets	6910	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	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		3,435,157.83	794,412.00	4,229,569.83	4,368,543.89	4,497,250.92
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>						

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

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		27,304.33	0.00	27,304.33	9,493.67	10,994.64
--	--	-----------	------	-----------	----------	-----------

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

Charter School Name: Golden Valley River  
 (continued) \_\_\_\_\_  
 CDS #: 34-67447-0114983  
 Charter Approving Entity: San Juan Unified  
 County: Sacramento  
 Charter #: 0946  
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		27,304.33	0.00	27,304.33	9,493.67	10,994.64
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	885,961.64	0.00	885,961.64	913,265.97	922,759.64
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		885,961.64	0.00	885,961.64	913,265.97	922,759.64
2. Ending Fund Balance, June 30 (E + F.1.c.)		913,265.97	0.00	913,265.97	922,759.64	933,754.27
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	126,887.10	0.00	126,887.10	131,056.32	134,917.53
Unassigned/Unappropriated Amount	9790	786,378.87	0.00	786,378.87	791,703.32	798,836.75