

Regular Meeting Agenda  
February 7, 2024

The February 7, 2024, 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, February 7, 2024

**Time:** 4:30 p.m.

**Primary Location:** Golden Valley Orchard, Room 9, 6550 Filbert Ave, Orangevale, CA 95662

**Remote Location:** **Golden Valley River, Library, 9601 Lake Natoma Dr., Orangevale, CA 95662**

*Topic: Finance Meeting 2024.02.07*

*Time: Feb 7, 2024 04:30 PM Pacific Time (US and Canada)*

*Join Zoom Meeting*

*<https://us02web.zoom.us/j/85750375149?pwd=OERsOXFBUUtKSXZjcnB4eGhsOWgwZD09>*

*Meeting ID: 857 5037 5149*

*Passcode: 178856*

*One tap mobile*

*+16694449171,,85750375149#,,,,\*178856# US*

*Dial by your location*

*• +1 669 444 9171 US*

*Meeting ID: 857 5037 5149*

*Passcode: 178856*

*Find your local number: <https://us02web.zoom.us/u/kefQbRltdC>*

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 December 6, 2023, meeting minutes?
4. **Check Register Review** – 4:35 p.m.  
Discussion: The committee shall review the November and December 2023 check register.
5. **Status of the 2023-24 Budget, GVOS** – 4:45 p.m.  
Discussion: The committee shall discuss the status of the 2023-24 Budget for Golden Valley Orchard School.

Regular Meeting Agenda  
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6. **Status of the 2023-24 Budget, GVRS** – 5:00 p.m.

Discussion: The committee shall discuss the status of the 2023-24 Budget for Golden Valley River School.

7. **Recitation of the Motto of the Social Ethic** – 5:30 p.m.

The healing social life is found  
When in the mirror of each human soul  
The whole community finds its reflection,  
And when, in the community,  
The virtue of each one is living.

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

Regular Meeting Minutes  
December 6, 2023

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

Minutes

1. **The meeting was called to order at 4:30 p.m.**
2. **Roll Call –**  
**Board Committee Members: Adam Errington, Stephen Quadro.**  
**Guests: Caleb Buckley, Amala Easton, Bernard Campos, Susan Lefkowitz**
3. **Minutes Approval –**  
The committee approved the November 1, 2023, meeting minutes. (Ayes: 2, Noes: 0, Abstain: 0)
4. **Check Register Review –**  
The committee reviewed the October 2023 check register.
5. **Review of the 2022-23 First Interim, GVOS –**  
The committee discussed the status of the 2022-23 First Interim for Golden Valley Orchard School.
6. **Review of the 2022-23 First Interim, GVRS –**  
The committee discussed the status of the 2022-23 First Interim for Golden Valley River School.
7. **Review of the 2022-23 Financial Audit –**  
The committee discussed the 2022-23 Financial Audit for Golden Valley Charter Schools.
8. **Recitation of the Motto of the Social Ethic –**  
The committee recited the motto of the social ethic.
9. **Executive Director Caleb Buckley adjourned the meeting at 5:03 p.m.**

*Respectfully submitted by Amala Easton.*

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Caleb Buckley, EdD, Executive Director

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Date

## Golden Valley Check register

Date	Payee	Document no.	Amount Cleared
<b>Bank: GVC Wells Fargo - Wells Fargo</b>		<b>Account no: 5713372760</b>	
<b>12/27/2023</b>			
12/27/2023	V007874--C & J Leone, Inc.	10001304	2,751.00 12/31/2023
	<b>Total for 12/27/2023</b>		<u><b>2,751.00</b></u>
<b>12/21/2023</b>			
12/21/2023	V008779--Envoy Plan Services	10001299	1,030.90 12/31/2023
12/21/2023	V009152--HealthEquity Inc.	10001300	1,075.98 12/31/2023
	<b>Total for 12/21/2023</b>		<u><b>2,106.88</b></u>
<b>12/20/2023</b>			
12/20/2023	V003459--Payroll	991557B6F	208,247.42 12/31/2023
	<b>Total for 12/20/2023</b>		<u><b>208,247.42</b></u>
<b>12/14/2023</b>			
12/14/2023	V004820--Sacramento County Office of Education	10001291	10.03 In Transit
	<b>Total for 12/14/2023</b>		<u><b>10.03</b></u>
<b>12/12/2023</b>			
12/12/2023	V008779--Envoy Plan Services	10001276	690.72 12/31/2023
12/12/2023	V009152--HealthEquity Inc.	10001277	1,175.98 12/31/2023
12/12/2023	V004820--Sacramento County Office of Education	10001279	63,299.26 In Transit
12/12/2023	V004820--Sacramento County Office of Education	10001278	56,257.82 In Transit
12/12/2023	V011564--U.S. Bank Corporate Payment Systems	10001280	12,853.06 12/31/2023
	<b>Total for 12/12/2023</b>		<u><b>134,276.84</b></u>
<b>12/11/2023</b>			
12/11/2023	V005245--ACH Debit Transactions		1,622.58 12/31/2023
	<b>Total for 12/11/2023</b>		<u><b>1,622.58</b></u>
<b>12/07/2023</b>			
12/07/2023	V003459--Payroll	535C77DB5	170,081.79 12/31/2023
	<b>Total for 12/07/2023</b>		<u><b>170,081.79</b></u>
<b>11/28/2023</b>			
11/28/2023	V004820--Sacramento County Office of Education	10001262	63,778.83 12/31/2023
11/28/2023	V004820--Sacramento County Office of Education	10001261	59,450.14 In Transit
	<b>Total for 11/28/2023</b>		<u><b>123,228.97</b></u>
<b>11/22/2023</b>			
11/22/2023	V008779--Envoy Plan Services	10001259	1,793.75 11/30/2023
11/22/2023	V009152--HealthEquity Inc.	10001260	1,185.24 11/30/2023
	<b>Total for 11/22/2023</b>		<u><b>2,978.99</b></u>
<b>11/21/2023</b>			
11/21/2023	V003459--Payroll	CF7DC30FA	193,699.59 11/30/2023
	<b>Total for 11/21/2023</b>		<u><b>193,699.59</b></u>
<b>11/20/2023</b>			
11/20/2023	V007874--C & J Leone, Inc.	10001256	2,751.00 11/30/2023
	<b>Total for 11/20/2023</b>		<u><b>2,751.00</b></u>
<b>11/13/2023</b>			
11/13/2023	V005245--ACH Debit Transactions		7,878.45 11/30/2023
	<b>Total for 11/13/2023</b>		<u><b>7,878.45</b></u>
<b>11/09/2023</b>			
11/09/2023	V008779--Envoy Plan Services	10001232	1,353.73 11/30/2023
11/09/2023	V009152--HealthEquity Inc.	10001233	1,453.66 11/30/2023
	<b>Total for 11/09/2023</b>		<u><b>2,807.39</b></u>
<b>11/08/2023</b>			
11/08/2023	V003459--Payroll	B9E92198C	200,176.23 11/30/2023
	<b>Total for 11/08/2023</b>		<u><b>200,176.23</b></u>

## Golden Valley Check register

<b>Date</b>	<b>Payee</b>	<b>Document no.</b>	<b>Amount Cleared</b>
	<b>11/02/2023</b>		
11/02/2023	V004820--Sacramento County Office of Education	10001229	70,057.61 12/31/2023
11/02/2023	V004820--Sacramento County Office of Education	10001228	58,170.19 In Transit
11/02/2023	V011564--U.S. Bank Corporate Payment Systems	10001230	15,317.53 11/30/2023
	<b>Total for 11/02/2023</b>		<b>143,545.33</b>
	<b>Total for GVC Wells Fargo</b>		<b>1,196,162.49</b>

## Golden Valley Check register

Date	Payee	Document no.	Amount Cleared
<b>Bank: GVC Wells Fargo - Wells Fargo</b>		<b>Account no: 5713372760</b>	
<b>12/27/2023</b>			
12/27/2023	V014117--Amanda Parker	10001301	31.14 In Transit
12/27/2023	V003108--AT&T-Box 9011	10001302	214.14 In Transit
12/27/2023	V007954--CaliforniaChoice Benefit Administration	10001305	21,418.13 In Transit
12/27/2023	V000003--Charter School Management Corporation	10001307	8,445.88 12/31/2023
12/27/2023	V000032--CharterSAFE	10001308	5,318.50 In Transit
12/27/2023	V008693--Effie Yeaw Nature Center - EYNC	10001309	200.00 In Transit
12/27/2023	V009030--Gold Country Adventures Inc	10001310	290.00 In Transit
12/27/2023	V014306--Leila Barber	10001312	390.00 In Transit
12/27/2023	V016456--Mast Coffee Company Inc	10001313	1,211.46 In Transit
12/27/2023	V006414--ODP Business Solutions LLC-PO Box 29248	10001315	63.94 In Transit
12/27/2023	V003336--Revolution Foods, PBC.	10001316	12,918.30 In Transit
12/27/2023	V004820--Sacramento County Office of Education	10001317	750.00 In Transit
12/27/2023	V016461--Sacramento Waldorf School	10001318	1,250.00 In Transit
12/27/2023	V010802--San Juan Unified School District-2	10001321	24,855.25 In Transit
12/27/2023	V011235--Swing Education Inc	10001323	1,635.00 In Transit
<b>Total for 12/27/2023</b>			<b><u>78,991.74</u></b>
<b>12/14/2023</b>			
12/14/2023	V007410--American River Conservancy	10001283	300.00 12/31/2023
12/14/2023	V007698--Aspire Behavior Consulting LLC	10001284	1,840.00 12/31/2023
12/14/2023	V016045--Devin Lombardi	10001285	53.96 12/31/2023
12/14/2023	V014961--Jessie Wadkins	10001286	128.11 12/31/2023
12/14/2023	V004551--Mercurius USA Inc	10001287	168.36 12/31/2023
12/14/2023	V004708--Peripole, Inc	10001288	9.12 12/31/2023
12/14/2023	V010431--Placer County Office of Education	10001289	6,525.00 In Transit
12/14/2023	V010661--Revolution Foods PBC - 92230	10001290	14,897.59 12/31/2023
12/14/2023	V015264--Santa Cruz Hostel	10001292	3,982.50 12/31/2023
12/14/2023	V010886--School Steps Inc	10001293	8,685.00 12/31/2023
12/14/2023	V011235--Swing Education Inc	10001294	1,545.00 12/31/2023
12/14/2023	V005660--The Tech Interactive	10001295	203.00 12/31/2023
12/14/2023	V014315--Theresa K. Petty	10001296	14.99 12/31/2023
12/14/2023	V000101--Verizon Wireless	10001297	162.31 12/31/2023
<b>Total for 12/14/2023</b>			<b><u>38,514.94</u></b>
<b>12/05/2023</b>			
12/05/2023	V007330--Aeries Software	10001263	199.00 12/31/2023
12/05/2023	V015176--Alma Partners, LLC	10001264	125.00 12/31/2023
12/05/2023	V007698--Aspire Behavior Consulting LLC	10001265	960.00 12/31/2023
12/05/2023	V000003--Charter School Management Corporation	10001266	8,445.88 12/31/2023
12/05/2023	V014114--Danuta Dias	10001267	436.25 12/31/2023
12/05/2023	V016045--Devin Lombardi	10001268	40.64 12/31/2023
12/05/2023	V009472--K12 Health-2	10001269	3,120.00 12/31/2023
12/05/2023	V009694--Lilipoh Publishing Inc-317 Church	10001270	6.00 12/31/2023
12/05/2023	V016044--Meagan Kilpatrick	10001271	88.80 12/31/2023
12/05/2023	V006414--ODP Business Solutions LLC-PO Box 29248	10001272	413.66 12/31/2023
12/05/2023	V012923--ParentSquare, Inc.	10001273	1,324.40 12/31/2023
12/05/2023	V010661--Revolution Foods PBC - 92230	10001274	7,656.80 12/31/2023
12/05/2023	V011235--Swing Education Inc	10001275	2,895.00 12/31/2023
<b>Total for 12/05/2023</b>			<b><u>25,711.43</u></b>
<b>11/20/2023</b>			
11/20/2023	V010802--San Juan Unified School District-2	10001257	24,855.25 12/31/2023
<b>Total for 11/20/2023</b>			<b><u>24,855.25</u></b>
<b>11/16/2023</b>			
11/16/2023	V015802--Alfred Lacoste	10001234	350.00 12/31/2023
11/16/2023	V015220--Alice Stamm	10001235	480.00 11/30/2023
11/16/2023	V014117--Amanda Parker	10001236	210.01 In Transit
11/16/2023	V003108--AT&T-Box 9011	10001239	204.56 11/30/2023
11/16/2023	V003512--California Choice Benefit Administrators	10001240	19,040.02 11/30/2023
11/16/2023	V000031--Charter Schools Development Center	10001241	912.00 In Transit
11/16/2023	V000032--CharterSAFE	10001242	5,318.50 11/30/2023
11/16/2023	V009472--K12 Health-2	10001243	1,250.00 11/30/2023
11/16/2023	V014306--Leila Barber	10001244	390.00 11/30/2023
11/16/2023	V015805--Matt Occichone	10001245	205.41 12/31/2023
11/16/2023	V003326--Mutual Of Omaha	10001246	1,683.97 11/30/2023
11/16/2023	V006414--ODP Business Solutions LLC-PO Box 29248	10001247	101.85 11/30/2023

## Golden Valley Check register

Date	Payee	Document no.	Amount Cleared
11/16/2023	V010289--Orangevale Copy Center, Inc.	10001248	311.29 11/30/2023
11/16/2023	V010649--Rescue Training Institute Inc	10001249	506.38 11/30/2023
11/16/2023	V010886--School Steps Inc	10001250	15,156.75 11/30/2023
11/16/2023	V011235--Swing Education Inc	10001251	2,805.00 12/31/2023
11/16/2023	V011666--Valley Office Equipment-2	10001252	4,444.89 11/30/2023
11/16/2023	V000101--Verizon Wireless	10001254	162.31 11/30/2023
11/16/2023	V000018--Wilkinson Hadley King & Co. LLP	10001255	3,200.00 11/30/2023
	<b>Total for 11/16/2023</b>		<b><u>56,732.94</u></b>
	<b>11/07/2023</b>		
11/07/2023	V014956--American River Ace Hardware	10001231	17.44 11/30/2023
	<b>Total for 11/07/2023</b>		<b><u>17.44</u></b>
	<b>Total for GVC Wells Fargo</b>		<b><u><u>224,823.74</u></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>	
<b>12/27/2023</b>			
12/27/2023	V003108--AT&T-Box 9011	10001303	183.74 In Transit
12/27/2023	V007954--CaliforniaChoice Benefit Administration	10001305	16,105.74 In Transit
12/27/2023	V016455--Call of the Sea	10001306	837.50 In Transit
12/27/2023	V000003--Charter School Management Corporation	10001307	8,445.87 12/31/2023
12/27/2023	V000032--CharterSAFE	10001308	5,318.50 In Transit
12/27/2023	V008693--Effie Yeaw Nature Center - EYNC	10001309	295.00 In Transit
12/27/2023	V016460--Jamie Rives	10001311	63.52 In Transit
12/27/2023	V014306--Leila Barber	10001312	540.00 In Transit
12/27/2023	V004551--Mercurius USA Inc	10001314	126.05 In Transit
12/27/2023	V006414--ODP Business Solutions LLC-PO Box 29248	10001315	206.82 In Transit
12/27/2023	V003336--Revolution Foods, PBC.	10001316	12,979.65 In Transit
12/27/2023	V004820--Sacramento County Office of Education	10001317	750.00 In Transit
12/27/2023	V016461--Sacramento Waldorf School	10001318	1,250.00 In Transit
12/27/2023	V010802--San Juan Unified School District-2	10001320	24,327.41 In Transit
12/27/2023	V010802--San Juan Unified School District-2	10001319	500.00 In Transit
12/27/2023	V016458--Sandra McCann	10001322	174.94 In Transit
12/27/2023	V011235--Swing Education Inc	10001323	1,980.00 In Transit
<b>Total for 12/27/2023</b>			<b><u>74,084.74</u></b>
<b>12/14/2023</b>			
12/14/2023	V015220--Alice Stamm	10001281	480.00 12/31/2023
12/14/2023	V007377--Alliance for Public Waldorf Education	10001282	2,650.00 12/31/2023
12/14/2023	V007698--Aspire Behavior Consulting LLC	10001284	13,051.25 12/31/2023
12/14/2023	V016045--Devin Lombardi	10001285	53.95 12/31/2023
12/14/2023	V008813--Excel Interpreting LLC	10001298	500.00 12/31/2023
12/14/2023	V004551--Mercurius USA Inc	10001287	965.76 12/31/2023
12/14/2023	V004708--Peripole, Inc	10001288	9.11 12/31/2023
12/14/2023	V010431--Placer County Office of Education	10001289	6,525.00 In Transit
12/14/2023	V010661--Revolution Foods PBC - 92230	10001290	15,562.45 12/31/2023
12/14/2023	V010886--School Steps Inc	10001293	10,033.25 12/31/2023
12/14/2023	V011235--Swing Education Inc	10001294	810.00 12/31/2023
12/14/2023	V000101--Verizon Wireless	10001297	213.44 12/31/2023
<b>Total for 12/14/2023</b>			<b><u>50,854.21</u></b>
<b>12/05/2023</b>			
12/05/2023	V007330--Aeries Software	10001263	199.00 12/31/2023
12/05/2023	V015176--Alma Partners, LLC	10001264	125.00 12/31/2023
12/05/2023	V007698--Aspire Behavior Consulting LLC	10001265	15,088.75 12/31/2023
12/05/2023	V000003--Charter School Management Corporation	10001266	8,445.87 12/31/2023
12/05/2023	V016045--Devin Lombardi	10001268	40.64 12/31/2023
12/05/2023	V009694--Lilipoh Publishing Inc-317 Church	10001270	6.00 12/31/2023
12/05/2023	V016044--Meagan Kilpatrick	10001271	88.80 12/31/2023
12/05/2023	V006414--ODP Business Solutions LLC-PO Box 29248	10001272	96.88 12/31/2023
12/05/2023	V012923--ParentSquare, Inc.	10001273	1,324.40 12/31/2023
12/05/2023	V010661--Revolution Foods PBC - 92230	10001274	15,113.05 12/31/2023
12/05/2023	V011235--Swing Education Inc	10001275	1,080.00 12/31/2023
<b>Total for 12/05/2023</b>			<b><u>41,608.39</u></b>
<b>11/20/2023</b>			
11/20/2023	V010802--San Juan Unified School District-2	10001258	24,327.41 12/31/2023
<b>Total for 11/20/2023</b>			<b><u>24,327.41</u></b>
<b>11/16/2023</b>			
11/16/2023	V011974--Anna Rainville	10001237	42.37 11/30/2023
11/16/2023	V003108--AT&T-Box 9011	10001238	175.33 11/30/2023
11/16/2023	V003512--California Choice Benefit Administrators	10001240	12,342.54 11/30/2023
11/16/2023	V000031--Charter Schools Development Center	10001241	879.00 In Transit
11/16/2023	V000032--CharterSAFE	10001242	5,318.50 11/30/2023
11/16/2023	V014306--Leila Barber	10001244	540.00 11/30/2023
11/16/2023	V003326--Mutual Of Omaha	10001246	1,905.72 11/30/2023
11/16/2023	V006414--ODP Business Solutions LLC-PO Box 29248	10001247	762.98 11/30/2023
11/16/2023	V010289--Orangevale Copy Center, Inc.	10001248	67.84 11/30/2023
11/16/2023	V010649--Rescue Training Institute Inc	10001249	506.39 11/30/2023
11/16/2023	V010886--School Steps Inc	10001250	9,604.50 11/30/2023
11/16/2023	V011235--Swing Education Inc	10001251	2,947.50 12/31/2023
11/16/2023	V014313--Vanessa Hunt-Jansen	10001253	17.23 12/31/2023
11/16/2023	V000101--Verizon Wireless	10001254	214.32 11/30/2023



## Golden Valley Check register

<b>Date</b>	<b>Payee</b>	<b>Document no.</b>	<b>Amount Cleared</b>
11/16/2023	V000018--Wilkinson Hadley King & Co. LLP	10001255	3,200.00 11/30/2023
	<b>Total for 11/16/2023</b>		<u><b>38,524.22</b></u>
	<b>Total for GVC Wells Fargo</b>		<u><u><b>229,398.97</b></u></u>

**Golden Valley**  
**Statement of Activities - Actual vs Budget**

Reporting Book:  
 As of Date:  
 Location:

ACCRUAL  
 02/06/2024

Orchard Charter School

	07/01/2023 Through 2/6/2024	Year Ending 2023-24	Remaining Budget	
	Actual	1st Interim	Summary	
<b>Net Increase/(Decrease) in Net Assets</b>				
Total Revenue				
LCFF Revenue				
801100 - LCFF Revenues	1,150,533.00	2,266,028.00	1,115,495.00	
801200 - Education Protection Account Revenue	25,072.00	53,912.00	28,840.00	
801900 - Prior Year Income/Adjustments	49,513.00	49,513.00	0.00	
809600 - Charter Schools Funding In-Lieu of Property Taxes	305,038.02	767,113.87	462,075.85	
<b>Total LCFF Revenue</b>	<b>1,530,156.02</b>	<b>3,136,566.87</b>	<b>1,606,410.85</b>	
Federal Revenue				
822000 - Federal Child Nutrition Programs	15,428.54	39,000.00	23,571.46	
829000 - Other Federal Revenue	0.00	46,103.00	46,103.00	
829100 - Title I Federal Revenue	0.00	21,088.00	21,088.00	
829200 - Title II	0.00	4,820.00	4,820.00	
829400 - Title IV	0.00	10,000.00	10,000.00	
829900 - Prior Year Federal Income	10,544.00	10,544.00	0.00	
<b>Total Federal Revenue</b>	<b>25,972.54</b>	<b>131,555.00</b>	<b>105,582.46</b>	
State Revenue				
852000 - State Child Nutrition Program	25,105.94	91,000.00	65,894.06	
855000 - Mandated Block Grant	4,953.00	5,345.00	392.00	
856000 - State Lottery Revenue	29,520.75	63,886.00	34,365.25	
859000 - All Other State Revenues	119,659.00	326,274.00	206,615.00	
859900 - Prior Year State Income	749.50	0.00	(749.50)	
879200 - SPED State/Other Transfers of Apportionments from County	67,190.15	148,130.00	80,939.85	
<b>Total State Revenue</b>	<b>247,178.34</b>	<b>634,635.00</b>	<b>387,456.66</b>	
Local Revenue				
868200 - Foundation Grants/Donations	13,896.43	0.00	(13,896.43)	
869900 - All Other Local Revenue	5,085.67	80,000.00	74,914.33	
<b>Total Local Revenue</b>	<b>18,982.10</b>	<b>80,000.00</b>	<b>61,017.90</b>	
<b>Total Revenue</b>	<b>1,822,289.00</b>	<b>3,982,756.87</b>	<b>2,160,467.87</b>	
Total Expenses				
Salaries and Benefits				
Certificated Salaries				
110000 - Teachers' Salaries	482,932.00	893,594.00	410,662.00	
110500 - Teachers' Bonuses	8,631.76	0.00	(8,631.76)	
112000 - Substitute Expense	4,636.00	3,605.00	(1,031.00)	
130000 - Certificated Supervisor and Administrator Salaries	60,648.11	113,692.00	53,043.89	
190000 - Other Certificated Salaries	82,846.23	251,747.37	168,901.14	
190500 - Other Certificated Salaries- Hourly Ed Support	1,002.53	0.00	(1,002.53)	
<b>Total Certificated Salaries</b>	<b>640,696.63</b>	<b>1,262,638.37</b>	<b>621,941.74</b>	<b>51%</b>
Classified Salaries				
210000 - Instructional Aide Salaries	76,560.99	121,255.00	44,694.01	
210500 - Instructional Aide Bonus	28,146.73	0.00	(28,146.73)	
220000 - Classified Support Salaries (Maintenance, Food)	42,948.37	132,203.00	89,254.63	
220500 - Classified Support Salaries Bonus	66,707.40	0.00	(66,707.40)	
240000 - Clerical, Technical, and Office Staff Salaries	43,600.67	76,290.00	32,689.33	
290000 - Other Classified Salaries (Noon and Yard Sup, etc.)	13,655.75	90,866.00	77,210.25	
290500 - Other Stipends	600.00	0.00	(600.00)	
<b>Total Classified Salaries</b>	<b>272,219.91</b>	<b>420,614.00</b>	<b>148,394.09</b>	<b>65%</b>
Benefits				
310100 - State Teachers' Retirement System, certificated positions	108,570.44	216,263.00	99,724.60	
310200 - Employer STRS Classified	1,357.51	0.00	(1,357.51)	
320100 - Employer PERS Certificated	18,218.94	0.00	(18,218.94)	
320200 - Public Employees' Retirement System, classified positions	53,123.18	138,872.00	85,615.78	
330100 - OASDI/Medicare Certificated, Unrestricted	14,734.51	13,552.00	37,265.45	
330200 - OASDI/Medicare Classified	18,219.14	56,995.00	(18,219.14)	
340300 - Health & Welfare Benefits, Certificated	108,424.78	102,917.34	99,151.22	
350100 - State Unemployment Insurance Certificated	3,250.29	6,311.00	8,749.71	
350200 - State Unemployment Insurance Classified	1,508.80	11,304.60	(1,508.80)	
360100 - Worker Compensation Insurance	16,395.17	35,273.00	104.83	
<b>Total Benefits</b>	<b>343,802.76</b>	<b>581,487.94</b>	<b>291,307.20</b>	<b>59%</b>
<b>Total Salaries and Benefits</b>	<b>1,256,719.30</b>	<b>2,264,740.31</b>	<b>1,061,643.03</b>	<b>55%</b>
Operational Expenses				
Books and Supplies				
430000 - Materials and Supplies	15,999.91	18,500.00	2,500.09	
431500 - Classroom Materials and Supplies	61,231.62	73,000.00	11,768.38	
440000 - Noncapitalized Equipment	8,286.87	6,120.00	(2,166.87)	

441000 - Software and Software Licensing	12,456.60	18,400.00	5,943.40	
443000 - Noncapitalized Student Equipment	4,160.25	13,260.00	9,099.75	
470000 - Food and Food Supplies	76,283.19	142,800.00	66,516.81	
<b>Total Books and Supplies</b>	<b>178,418.44</b>	<b>272,080.00</b>	<b>93,661.56</b>	<b>66%</b>
Services				
520000 - Travel and Conferences	11,015.02	4,284.00	(6,731.02)	
521000 - Training and Development Expense	46,677.41	44,880.00	(1,797.41)	
530000 - Dues and Memberships	8,564.00	5,700.00	(2,864.00)	
540000 - Insurance	41,223.50	32,500.00	(8,723.50)	
550100 - Utilities	0.00	46,920.00	46,920.00	
560000 - Space Rental/Leases Expense	170,791.87	299,900.00	129,108.13	
560200 - Other Space Rental	0.00	367.20	367.20	
560500 - Equipment Rental/Lease Expense	4,486.89	9,700.00	5,213.11	
561000 - Equipment Repair	0.00	204.00	204.00	
580000 - Professional/Consulting Services and Operating Expenditures	3,289.00	11,500.00	8,211.00	
580300 - Banking and Payroll Service Fees	0.00	765.00	765.00	
580500 - Legal Services	32.50	2,000.00	1,967.50	
580600 - Audit Services	6,350.00	8,109.00	1,759.00	
581000 - Educational Consultants	125,433.35	250,000.00	124,566.65	
581500 - Advertising/Recruiting	68.84	0.00	(68.84)	
582000 - Fundraising Expense	120.00	326.40	206.40	
583000 - Field Trip Expenses	18,767.45	47,000.00	28,232.55	
584200 - Services Student Athletics	1,250.00	1,841.00	591.00	
587300 - Financial Services	50,675.22	100,035.71	49,360.49	
587400 - Personnel Services	927.45	1,500.00	572.55	
587500 - District Oversight Fee	0.00	31,365.67	31,365.67	
589900 - CMO Management Fee Expense	234,542.69	423,519.00	188,976.31	
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	5,224.86	6,200.00	975.14	
590100 - Scholar Internet Reimbursement	2,401.87	12,000.00	9,598.13	
<b>Total Services</b>	<b>731,841.92</b>	<b>1,340,616.98</b>	<b>608,775.06</b>	<b>55%</b>
Total Operational Expenses	910,260.36	1,612,696.98	702,436.62	
<b>Total Expenses</b>	<b>2,166,979.66</b>	<b>3,877,437.29</b>	<b>1,764,079.65</b>	<b>56%</b>
<b>Total Net Increase/(Decrease) in Net Assets</b>	<b>(344,690.66)</b>	<b>105,319.59</b>	<b>396,388.23</b>	

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**Golden Valley  
Statement of Activities - Actual vs Budget**

Reporting Book:  
As of Date:  
Location:

ACCRUAL  
02/06/2024  
**River Charter School**

	07/01/2023 Through 2/6/2024 Actual	Year end 2023-24 1st Interim	Remaining Budget Summary	
<b>Net Increase/(Decrease) in Net Assets</b>				
Total Revenue				
LCFF Revenue				
801100 - LCFF Revenues	936,886.00	1,645,411.00	708,525.00	
801200 - Education Protection Account Revenue	441,860.00	890,914.00	449,054.00	
801900 - Prior Year Income/Adjustments	4,684.00	4,684.00	0.00	
809600 - Charter Schools Funding In-Lieu of Property Taxes	349,676.88	824,570.16	474,893.28	
<b>Total LCFF Revenue</b>	<b>1,733,106.88</b>	<b>3,365,579.16</b>	<b>1,632,472.28</b>	
Federal Revenue				
822000 - Federal Child Nutrition Programs	15,640.88	42,000.00	26,359.12	
829000 - Other Federal Revenue	0.00	53,045.00	53,045.00	
829100 - Title I Federal Revenue	0.00	28,857.00	28,857.00	
829200 - Title II	0.00	6,159.00	6,159.00	
829400 - Title IV	0.00	10,000.00	10,000.00	
829900 - Prior Year Federal Income	14,429.00	14,429.00	0.00	
<b>Total Federal Revenue</b>	<b>30,069.88</b>	<b>154,490.00</b>	<b>124,420.12</b>	
State Revenue				
852000 - State Child Nutrition Program	25,695.55	98,000.00	72,304.45	
855000 - Mandated Block Grant	5,678.00	5,601.00	(77.00)	
856000 - State Lottery Revenue	41,356.63	68,671.00	27,314.37	
859000 - All Other State Revenues	137,522.00	352,693.00	215,171.00	
859900 - Prior Year State Income	782.00	0.00	(782.00)	
879200 - SPED State/Other Transfers of Apportionments from County	77,131.53	169,816.00	92,684.47	
<b>Total State Revenue</b>	<b>288,165.71</b>	<b>694,781.00</b>	<b>406,615.29</b>	
Local Revenue				
866000 - Interest Income	131.61	0.00	(131.61)	
868200 - Foundation Grants/Donations	13,683.67	0.00	(13,683.67)	
869900 - All Other Local Revenue	11,522.26	42,025.00	30,502.74	
<b>Total Local Revenue</b>	<b>25,337.54</b>	<b>42,025.00</b>	<b>16,687.46</b>	
<b>Total Revenue</b>	<b>2,076,680.01</b>	<b>4,256,875.16</b>	<b>2,180,195.15</b>	
Total Expenses				
Salaries and Benefits				
Certificated Salaries				
110000 - Teachers' Salaries	580,733.16	1,275,613.00	694,879.84	
110500 - Teachers' Bonuses	10,883.59	0.00	(10,883.59)	
112000 - Substitute Expense	1,674.25	3,000.00	1,325.75	
130000 - Certificated Supervisor and Administrator Salaries	54,844.29	101,521.00	46,676.71	
190000 - Other Certificated Salaries	80,174.51	58,075.15	(22,099.36)	
190500 - Other Certificated Salaries- Hourly Ed Support	350.91	0.00	(350.91)	
<b>Total Certificated Salaries</b>	<b>728,660.71</b>	<b>1,438,209.15</b>	<b>709,548.44</b>	<b>51%</b>
Classified Salaries				
210000 - Instructional Aide Salaries	71,007.35	223,969.33	152,961.98	
210500 - Instructional Aide Bonus	76,134.45	0	(76,134.45)	
220000 - Classified Support Salaries (Maintenance, Food)	27,062.57	152,329.50	125,266.93	
220500 - Classified Support Salaries Bonus	74,786.94	0	(74,786.94)	
240000 - Clerical, Technical, and Office Staff Salaries	36,311.64	67,539.20	31,227.56	
290000 - Other Classified Salaries (Noon and Yard Sup, etc.)	16,162.53	126,063.20	109,900.67	
290500 - Other Stipends	200.00	206.00	6.00	
<b>Total Classified Salaries</b>	<b>301,665.48</b>	<b>570,107.23</b>	<b>268,441.75</b>	<b>53%</b>
Benefits				
310100 - State Teachers' Retirement System, certificated positions	117,599.46	230,225.00	112,625.54	
320100 - Employer PERS Certificated	22,659.21	0	(22,659.21)	
320200 - Public Employees' Retirement System, classified positions	57,757.45	193,595.36	135,837.91	
330100 - OASDI/Medicare Certificated, Unrestricted	15,598.95	12,550.00	(3,048.95)	
330200 - OASDI/Medicare Classified	22,837.81	87,179.00	64,341.19	
340300 - Health & Welfare Benefits	107,334.94	121,089.00	13,754.06	
350100 - State Unemployment Insurance Certificated	4,503.56	7,310.00	2,806.44	
350200 - State Unemployment Insurance Classified	2,576.07	16,389.40	13,813.33	
360100 - Worker Compensation Insurance	16,395.17	42,107.00	25,711.83	
<b>Total Benefits</b>	<b>367,262.62</b>	<b>710,444.76</b>	<b>343,182.14</b>	<b>52%</b>
<b>Total Salaries and Benefits</b>	<b>1,397,588.81</b>	<b>2,718,761.14</b>	<b>1,321,172.33</b>	<b>51%</b>
Operational Expenses				
Books and Supplies				
430000 - Materials and Supplies	11,416.65	15,300.00	3,883.35	
431500 - Classroom Materials and Supplies	48,169.35	82,620.00	34,450.65	

440000 - Noncapitalized Equipment	11,357.30	7,000.00	(4,357.30)	
441000 - Software and Software Licensing	12,106.72	19,800.00	7,693.28	
443000 - Noncapitalized Student Equipment	8,749.60	9,000.00	250.40	
470000 - Food and Food Supplies	68,500.61	137,700.00	69,199.39	
<b>Total Books and Supplies</b>	<b>160,300.23</b>	<b>271,420.00</b>	<b>111,119.77</b>	<b>59%</b>
Services				
520000 - Travel and Conferences	8,748.46	9,506.00	757.54	
521000 - Training and Development Expense	22,038.64	48,450.00	26,411.36	
530000 - Dues and Memberships	6,422.00	9,100.00	2,678.00	
540000 - Insurance	41,223.50	34,170.00	(7,053.50)	
550100 - Utilities	0.00	57,000.00	57,000.00	
560000 - Space Rental/Leases Expense	173,986.75	298,263.00	124,276.25	
560200 - Other Space Rental	0.00	400.00	400.00	
560500 - Equipment Rental/Lease Expense	7,237.74	7,956.00	718.26	
580000 - Professional/Consulting Services and Operating Expenditures	2,806.50	11,800.00	8,993.50	
580300 - Banking and Payroll Service Fees	175.00	1,878.84	1,703.84	
580500 - Legal Services	3,232.50	2,000.00	(1,232.50)	
580600 - Audit Services	6,350.00	8,109.00	1,759.00	
581000 - Educational Consultants	67,336.81	115,000.00	47,663.19	
581500 - Advertising/Recruiting	68.85	0.00	(68.85)	
582000 - Fundraising Expense	1,331.46	326.40	(1,005.06)	
583000 - Field Trip Expenses	14,766.95	35,000.00	20,233.05	
584200 - Services Student Athletics	2,050.87	1,887.00	(163.87)	
587300 - Financial Services	73,264.18	104,133.00	30,868.82	
587400 - Personnel Services	1,456.45	1,530.00	73.55	
587500 - District Oversight Fee	0.00	33,655.79	33,655.79	
589900 - CMO Management Fee Expense	230,272.12	440,864.00	210,591.88	
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	5,316.25	6,120.00	803.75	
590100 - Scholar Internet Reimbursement	2,635.36	12,240.00	9,604.64	
<b>Total Services</b>	<b>670,720.39</b>	<b>1,239,389.03</b>	<b>568,668.64</b>	<b>54%</b>
Total Operational Expenses	831,020.62	1,510,809.03	679,788.41	
<b>Total Expenses</b>	<b>2,228,609.43</b>	<b>4,229,570.17</b>	<b>2,000,960.74</b>	<b>53%</b>
<b>Total Net Increase/(Decrease) in Net Assets</b>	<b>(151,929.42)</b>	<b>27,304.99</b>	<b>179,234.41</b>	

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