

Special Meeting Agenda
September 11, 2024

The September 11, 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, September 11, 2024
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 Special Meeting
Time: Sep 11, 2024 04:30 PM Pacific Time (US and Canada)

Join Zoom Meeting
<https://us02web.zoom.us/j/89870089056?pwd=GjAL73LLPcRCfcINCgvVW14JtWbKZL.1>

Meeting ID: 898 7008 9056
Passcode: 063206

One tap mobile
*+16694449171,,89870089056#,,,,*063206# US*

Dial by your location
• +1 669 444 9171 US

Meeting ID: 898 7008 9056
Passcode: 063206

Find your local number: <https://us02web.zoom.us/j/89870089056>

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. **2023-2023 Unaudited Actuals, GVOS** – 4:33 p.m.
Discussion: The committee shall discuss the 2023-2024 Unaudited Actuals for Golden Valley Orchard School
4. **2023-2024 Unaudited Actuals, GVRS** – 4:43 p.m.
Discussion: The committee shall discuss the 2023-2024 Unaudited Actuals for Golden Valley River School.

Regular Meeting Agenda
September 11, 2024

5. **Returning Employee Bonus** – 4:53 p.m.

Discussion: The committee shall discuss a one-time bonus for returning employees – bonus applies to all 2024/25 employees who worked full-time in 2023/2024 and earned over \$4,000 annually; it is calculated as a percentage based on 2023/2024 wages.

- a. 1% - total cost \$37,550
- b. 1.5% - total cost \$56,525
- c. 2% - total cost \$75,100

6. **Recitation of the Motto of the Social Ethic** – 5:00 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.

7. **Adjournment of the meeting** – 5:01 p.m.

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT - ALTERNATIVE FORM
July 1, 2023 to June 30, 2024**

Charter School Name: Golden Valley Orchard
CDS #: 34674470132399
Charter Approving Entity: San Juan Unified
County: Sacramento
Charter #: 1728
Fiscal Year: 2023/24

Note: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u> Mark Bachiller Name Senior Financial Analyst Title 916-228-2296 Telephone mbachiller@scoe.net Email Address	<u>For Approving Entity:</u> Barbara Gross Name Manager, Fiscal Services Title 916-971-9119 Telephone barbara.gross@sanjuan.edu Email Address	<u>For Charter School:</u> Caleb Buckley Name Executive Director Title 916-597-1478 Telephone cbuckley@goldenvalleycharter.org Email Address
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To the entity that approved the charter school:
2023/24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT --- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

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 UNAUDITED ACTUALS FINANCIAL REPORT --- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original Signature Required)

Print Name: _____ Title: _____

To the Superintendent of Public Instruction:
2023/24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT --- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original Signature Required)

**CHARTER SCHOOL UNAUDITED ACTUALS
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CDS #: 34674470132399
Charter Approving Entity: San Juan Unified
County: Sacramento
Charter #: 1728
Fiscal Year: 2023/24

This charter school uses the following basis of Accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 6910, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600,7438, 7439 and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. Revenues				
1. LCFF Sources				
State Aid - Current Year	8011	2,212,967.00		2212967.00
Education Protection Account State Aid - Current Year	8012	54,260.00		54260.00
State Aid - Prior Years	8019	(56,400.00)		-56400.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	927,841.82		927841.82
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total LCFF Sources		3,138,668.82	0.00	3138668.82
2. Federal Revenues				
No Child Left Behind/Every Student Succeeds Act	8290		22,740.90	22740.90
Special Education - Federal	8181, 8182		-	0.00
Child Nutrition - Federal	8220		52,163.36	52163.36
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110,8260-8299	0.00	62,681.00	62681.00
Total Federal Revenues		0.00	137,585.26	137585.26
3. Other State Revenues				
Special Education - State	StateRevSE		160,121.00	160,121.00
All Other State Revenues	StateRevAO	232,123.89	433,064.98	665,188.87
Total, Other State Revenues		232,123.89	593,185.98	825,309.87
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	55,649.90	0.00	55,649.90
Total, Local Revenues		55,649.90	0.00	55,649.90
5. TOTAL REVENUES		3,426,442.61	730,771.24	4,157,213.85
B. EXPENDITURES (see NOTE in section L)				
1. Certificated Salaries				
Certificated Teacher's Salaries	1100	850,525.72	67,324.50	917,850.22
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	109,914.85	6,727.60	116,642.45
Other Certificated Salaries	1900	2,340.27	153,573.21	155,913.48
Total, Certificated Salaries		962,780.84	227,625.31	1,190,406.15
2. Non-Certificated Salaries				
Non-certificated Instructional Aides' Salaries	2100	164,136.79	27,520.40	191,657.19
Non-certificated Support Salaries	2200	44,368.74	178,547.49	222,916.23
Non-certificated Supervisors' and Administrator's Salaries	2300	0.00	0.00	0.00
Clerical and Office Salaries	2400	89,488.87	0.00	89,488.87
Other Non-certificated Salaries	2900	9,956.15	23,099.32	33,055.47
Total, Non-certificated Salaries		307,950.55	229,167.21	537,117.76

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	240,654.36	132,874.03	373,528.39
PERS	3201-3202	95,511.83	42,718.05	138,229.88

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT - ALTERNATIVE FORM
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Charter School Name: **Golden Valley Orchard**
CDS #: **34674470132399**

OASDI/Medicare/Alternative	3301-3302	40,571.86	22,346.87	62,918.73
Health and Welfare Benefits	3401-3402	177,824.44	9,082.64	186,907.08
Unemployment Insurance	3501-3502	5,254.69	3,228.92	8,483.61
Workers' Compensation Insurance	3601-3602	18,759.05	294.12	19,053.17
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		578,576.23	210,544.63	789,120.86
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	53.29	80.16	133.45
Materials and Supplies	4300	27,726.65	85,749.87	113,476.52
Noncapitalized Equipment	4400	33,670.36	34,048.39	67,718.75
Food	4700	0.00	146,488.57	146,488.57
Total, Books and Supplies		61,450.30	266,366.99	327,817.29
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	16,757.05	62,279.42	79,036.47
Dues and Memberships	5300	8,830.89	75.00	8,905.89
Insurance	5400	49,202.00	0.00	49,202.00
Operations and Housekeeping Services	5500	464.15	0.00	464.15
Rentals, Leases, Repairs, and Noncap. Improvements	5600	320,165.54	0.00	320,165.54
Transfer of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	586,217.01	278,130.22	864,347.23
Communications	5900	13,490.73	0.00	13,490.73
Total, Services and Other Operating Expenditures		995,127.37	340,484.64	1,335,612.01
6. Capital Outlay <i>(Object 6100-6170, 6200-6500 for modified accrual basis only)</i>				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense <i>(for accrual basis only)</i>	6900	(2,864.70)	0.00	(2,864.70)
Amortization Expense-Lease Assets	6910			0.00
Total, Capital Outlay		(2,864.70)	0.00	(2,864.70)
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfer of Apportionments to Other LEAs - All Others	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal <i>(for modified accrual basis only)</i>	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,903,020.59	1,274,188.78	4,177,209.37

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		523,422.02	(543,417.54)	(19,995.52)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00

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Charter School Name: **Golden Valley Orchard**

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2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) <i>Unrestricted to Restricted ONLY</i>	8980-8999	(543,417.54)	543,417.54	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(543,417.54)	543,417.54	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(19,995.52)	0.00	(19,995.52)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	140,118.67		140,118.67
b. Adjustments to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		140,118.67	0.00	140,118.67
2. Ending Fund Balance, June 30 (E + F.1.c.)	Must Equal Line K >>	120,123.15	0.00	120,123.15
Components of Ending Fund Balance (Modified Accrual Basis ONLY)				
a. Nonspendable				
1. Revolving Cash (equals object 9130)	9711			0.00
2. Stores (equals object 9320)	9712			0.00
3. Prepaid Expenditures (equals object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investments in Capital Assets	9796	5,596.68		5,596.68
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	114,526.47	0.00	114,526.47

Description	Object Code	Unrestricted	Restricted	Total
G. Assets				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustments to Cash in County Treasury	9111			0.00
In Banks	9120	-154,654.20		-154,654.20
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	-25.33		-25.33
4. Due from Grantor Governments	9290	693,253.36		693,253.36
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	44,694.80		44,694.80
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Asset (accrual basis only)	9400-9489	5,596.68		5,596.68
10. TOTAL ASSETS		588,865.31	0.00	588,865.31
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflow of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	86,810.07		86,810.07
2. Due to Grantor Governments	9590	88,135.16		88,135.16

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3. Current Loans	9640			0.00
4. Unearned Revenue	9650	212,164.62		212,164.62
5. Long-Term Liabilities (accrual basis only)	9660-9669	81,632.31		81,632.31
6. TOTAL LIABILITIES		468,742.16	0.00	468,742.16
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources		0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE / NET POSITION				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		120,123.15	0.00	120,123.15

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT
NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (if no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local Funds reported in Section B that were expended for Community Services Activities:

Object of Expenditures	Amount	(Enter "0.00" if none)
a. Certification Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	Except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (if no amounts, indicate "NONE")

a. NONE	0.00
b. _____	0.00
c. _____	0.00
d. _____	0.00
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

4. State and Local Expenditures to be used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used in comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to

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a. Total Expenditures (B8)	4,177,209.37
b. Less Federal Expenditures (Total A2)	
(Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred)	137,585.26
c. Subtotal of State & Local Expenditures (a minus b)	4,039,624.11
d. Less Community Services (L2 Total)	0.00
e. Less Capital Outlay & Debt Service (Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910)	(2,864.70)
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE (c minus d minus e minus f)	4,042,488.81

**CHARTER SCHOOL UNAUDITED ACTUALS
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Charter School Name: Golden Valley River
CDS #: 34674470114983
Charter Approving Entity: San Juan Unified
County: Sacramento
Charter #: 946
Fiscal Year: 2023/24

Note: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u> Mark Bachiller Name Senior Financial Analyst Title 510-228-2296 Telephone mbachiller@scoe.net Email Address	<u>For Approving Entity:</u> Barbara Gross Name Manager, Fiscal Services Title 916-971-9119 Telephone barbara.gross@sanjuan.edu Email Address	<u>For Charter School:</u> Caleb Buckley Name Executive Director Title 916-597-1478 Telephone cbuckley@goldenvalleycharter.org Email Address
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To the entity that approved the charter school:
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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 UNAUDITED ACTUALS FINANCIAL REPORT --- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original Signature Required)

Print Name: _____ Title: _____

To the Superintendent of Public Instruction:
2023/24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT --- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600,7438, 7439 and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. Revenues				
1. LCFF Sources				
State Aid - Current Year	8011	1,984,613.00		1,984,613.00
Education Protection Account State Aid - Current Year	8012	434,568.00		434,568.00
State Aid - Prior Years	8019	4,190.00		4,190.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	879,655.00		879,655.00
Other LCFF Transfers	8091, 8097			-
Total LCFF Sources		3,303,026.00	0.00	3,303,026.00
2. Federal Revenues				
No Child Left Behind/Every Student Succeeds Act	8290		16,112.00	16,112.00
Special Education - Federal	8181, 8182			-
Child Nutrition - Federal	8220		50,236.00	50,236.00
Donated Food Commodities	8221		0.00	-
Other Federal Revenues	8110,8260-8299		65,890.16	65,890.16
Total Federal Revenues		0.00	132,238.16	132,238.16
3. Other State Revenues				
Special Education - State	StateRevSE		169,039.00	169,039.00
All Other State Revenues	StateRevAO	291,224.12	445,944.54	737,168.66
Total, Other State Revenues		291,224.12	614,983.54	906,207.66
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	54,413.94		54,413.94
Total, Local Revenues		54,413.94	0.00	54,413.94
5. TOTAL REVENUES				
		3,648,664.06	747,221.70	4,395,885.76
B. EXPENDITURES (see NOTE in section L)				
1. Certificated Salaries				
Certificated Teacher's Salaries	1100	953,025.20	140,219.00	1,093,244.20
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	99,597.68	6,727.60	106,325.28
Other Certificated Salaries	1900	1,429.16	120,906.14	122,335.30
Total, Certificated Salaries		1,054,052.04	267,852.74	1,321,904.78
2. Non-Certificated Salaries				
Non-certificated Instructional Aides' Salaries	2100	156,561.14	122,014.55	278,575.69
Non-certificated Support Salaries	2200	52,354.73	149,816.85	202,171.58
Non-certificated Supervisors' and Administrator's Salaries	2300			0.00
Clerical and Office Salaries	2400	72,064.02	27,109.99	99,174.01
Other Non-certificated Salaries	2900	4,028.23		4,028.23
Total, Non-certificated Salaries		285,008.12	298,941.39	583,949.51

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	284,488.68	150,690.41	435,179.09
PERS	3201-3202	97,547.37	56,458.27	154,005.64

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OASDI/Medicare/Alternative	3301-3302	43,119.76	28,964.06	72,083.82
Health and Welfare Benefits	3401-3402	196,435.89	(577.90)	195,857.99
Unemployment Insurance	3501-3502	6,658.59	4,757.52	11,416.11
Workers' Compensation Insurance	3601-3602	18,790.26	262.91	19,053.17
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		647,040.55	240,555.27	887,595.82
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	22,520.29	70,506.01	93,026.30
Noncapitalized Equipment	4400	21,420.23	52,521.10	73,941.33
Food	4700		139,676.90	139,676.90
Total, Books and Supplies		43,940.52	262,704.01	306,644.53
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	17,056.74	55,242.92	72,299.66
Dues and Memberships	5300	9,528.88		9,528.88
Insurance	5400	49,202.00		49,202.00
Operations and Housekeeping Services	5500	94,049.58		94,049.58
Rentals, Leases, Repairs, and Noncap. Improvements	5600	329,257.98		329,257.98
Transfer of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	689,906.76	176,582.39	866,489.15
Communications	5900	14,526.75		14,526.75
Total, Services and Other Operating Expenditures		1,203,528.69	231,825.31	1,435,354.00
6. Capital Outlay <i>(Object 6100-6170, 6200-6500 for modified accrual basis only)</i>				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense <i>(for accrual basis only)</i>	6900	(1,247.75)		(1,247.75)
Amortization Expense-Lease Assets	6910			0.00
Total, Capital Outlay		(1,247.75)	0.00	(1,247.75)
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfer of Apportionments to Other LEAs - All Others	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal <i>(for modified accrual basis only)</i>	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,232,322.17	1,301,878.72	4,534,200.89

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		416,341.89	(554,657.02)	(138,315.13)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00

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2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) <i>Unrestricted to Restricted ONLY</i>	8980-8999	(554,657.02)	554,657.02		0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(554,657.02)	554,657.02		0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(138,315.13)	0.00		(138,315.13)
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	886,961.64			886,961.64
b. Adjustments to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		886,961.64	0.00		886,961.64
2. Ending Fund Balance, June 30 (E + F.1.c.)	Must Equal Line K >>	748,646.51	0.00		748,646.51
Components of Ending Fund Balance (Modified Accrual Basis ONLY)					
a. Nonspendable					
1. Revolving Cash (equals object 9130)	9711				0.00
2. Stores (equals object 9320)	9712				0.00
3. Prepaid Expenditures (equals object 9330)	9713				0.00
4. All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
1. Stabilization Arrangements	9750				0.00
2. Other Commitments	9760				0.00
d. Assigned	9780				0.00
e. Unassigned/Unappropriated					0.00
1. Reserve for Economic Uncertainties	9789				0.00
2. Unassigned/Unappropriated Amount	9790M				0.00
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investments in Capital Assets	9796	4,351.19			4,351.19
b. Restricted Net Position	9797				0.00
c. Unrestricted Net Position	9790A	744,295.32	0.00		744,295.32

Description	Object Code	Unrestricted	Restricted	Total
G. Assets				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustments to Cash in County Treasury	9111			0.00
In Banks	9120	364,357.78		364,357.78
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	1,069,518.98		1,069,518.98
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	46,048.43		46,048.43
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Asset (accrual basis only)	<i>Obj.9796a must be reported IF an amount is reported here</i>	4,351.19		4,351.19
10. TOTAL ASSETS		1,484,276.38	0.00	1,484,276.38
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflow of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	125,163.18		125,163.18
2. Due to Grantor Governments	9590	376,386.18		376,386.18

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3. Current Loans	9640			0.00
4. Unearned Revenue	9650	185,968.04		185,968.04
5. Long-Term Liabilities (accrual basis only)	9660-9669	48,112.47		48,112.47
6. TOTAL LIABILITIES		735,629.87	0.00	735,629.87
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources		0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE / NET POSITION				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		748,646.51	0.00	748,646.51

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT
NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (if no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local Funds reported in Section B that were expended for Community Services Activities:

Object of Expenditures	Amount (Enter "0.00" if none)
a. Certification Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	Except 3801- 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (if no amounts, indicate "NONE")

a. NONE	0.00
b. _____	0.00
c. _____	0.00
d. _____	0.00
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

4. State and Local Expenditures to be used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used in comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to

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a. Total Expenditures (B8)	4,534,200.89
b. Less Federal Expenditures (Total A2)	
(Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred)	132,238.16
c. Subtotal of State & Local Expenditures (a minus b)	4,401,962.73
d. Less Community Services (L2 Total)	0.00
e. Less Capital Outlay & Debt Service (Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910)	(1,247.75)
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE (c minus d minus e minus f)	4,403,210.48