

Regular Meeting Agenda
October 1, 2025

The October 1, 2025, 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, October 1, 2025
Time: 5:00 p.m.
Primary Location: Golden Valley River, Room 5, 9601 Lake Natoma Dr., Orangevale, CA 95662

Remote Location: Golden Valley Orchard, Room 2, 6550 Filbert Ave, Orangevale, CA 95662

Virtual Location: Topic: Finance Committee Meeting – 2025.10.01
Time: Oct 1, 2025 05:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81143707230?pwd=p4lSUFrhzV6254TABOZ7n9kcqXmsl5.1>

Meeting ID: 811 4370 7230
Passcode: 636244

One tap mobile
+16694449171,,81143707230#,,,*,636244# US

Join instructions

<https://us02web.zoom.us/join/81143707230?signature=4kjtwn1l4kPXR05Fl7fWOPGdpyv2O8B3s0lQTlpMns>

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** – 5:00 p.m.
2. **Roll Call** – 5:00 p.m.
Board Committee Members: Stephen Quadro, Ekaterina Khmelniker, James Stark
3. **Minutes Approval** – 5:01 p.m.
Action: Shall the committee approve the September 3, 2025, meeting minutes?
4. **Check Register Review** – 5:02 p.m.
Discussion: The committee shall review the June and July 2025 check registers.

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5. **2025-2026 Budget, GVOS** – 5:20 p.m.

Discussion: The committee shall discuss the status of the 2025-2026 Budget for Golden Valley Orchard School.

6. **2025-2026 Budget, GVRS** – 5:40 p.m.

Discussion: The committee shall discuss the status of the 2025-2026 Budget for Golden Valley River School.

7. **GVCS Fiscal Oversight Policy** – 6:00 p.m.

Discussion: The committee shall review and discuss the Fiscal Oversight Policy for Golden Valley Charter School.

8. **Recitation of the Motto of the Social Ethic** – 6:20 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** – 6:21 p.m.

Regular Meeting Minutes
September 3, 2025

1. **Interim Executive Director Jennifer Hoover called the meeting to order at 5:08 p.m.**
2. **Roll Call –**
Board Committee Members: Stephen Quadro, Ekaterina Khmelniker, James Stark
Guests: Jennifer Hoover, Becky Page(remote), Brittany Galles, Lisa Otto, Bri D’Agostini, Sonsie Hopper, Joanne Ahola
3. **Minutes Approval –**
Approval of the May 7, 2025, meeting minutes was not possible due to the absence of a quorum, with only one committee member in attendance who had participated in the May 7, 2025, meeting.

TABELED. NO ACTION.
4. **Check Register Review –**
The committee reviewed the April and May 2025 check registers.
5. **2024-2025 Unaudited Actuals, GVOS –**
The committee discussed the 2024-2025 unaudited actuals for Golden Valley Orchard School.

Susan Lefkowitz presented the 2024-2025 unaudited actuals for Golden Valley Orchard School in draft form. Susan recognized a \$542,000 deficit for GVOS. Susan reviewed deferred revenue as well as revenue to allocate expenses that will reduce that deficit to roughly \$329,252.

The committee asked Susan to review and identify what expenditures could have contributed to variances between actuals and the third interim budget that was presented at the May 7, 2025 meeting.
6. **2024-2025 Unaudited Actuals, GVRS–**
The committee discussed the 2024-2025 unaudited actuals for Golden Valley River School.

Susan Lefkowitz presented the 2024-2025 unaudited actuals for Golden Valley Orchard School in draft form. Susan recognized a \$43,488 deficit for GVRS.

Upon review, Susan and the committee discovered that GVOS and GVRS employees had not been allocated correctly to their respected school sites, thus employee salaries and benefits contributed to the variances in both deficits for GVOS and GVRS.

Susan and the committee agreed that Susan will amend the 2024-2025 unaudited actuals for both GVOS and GVRS and they will be presented to the Board at a Special Board Meeting on September 13, 2025. Amendments are to include, but are not limited to, allocated expenses, SPED expenses and revenue, separate line items for Annual Giving Campaign, field trip funds, Eagle’s Nest, and CMO fees as well as amendments reflecting correct allocation of employees at both school sites. Eileen Worthing will also present data on savings in staffing costs at the September 13, 2025, Special Board meeting.

Regular Meeting Minutes
September 3, 2025

7. **The committee recited the Motto of the Social Ethic –**
8. **Interim Executive Director Jennifer Hoover adjourned the meeting at 7:27 p.m.**

Jennifer Hoover, Interim Executive Director

Date

Golden Valley
Check register
9/24/2025
GVC010--Golden Valley Home Office

Date	Bill date	Bill no.	Vendor	GL account or account label	Method	Amount	Amount applied	Memo	Restriction
Account no: 5713372760									
7/31/2025	7/25/2025	07/25/25 - OMV73	V008779--Envoy Plan Services	966000--Voluntary Deductions	Printed	250.00	250.00	PR PD 7/25 EE 403(b) Contributions	0000--0000-Unrestricted
Total for 07/31/2025							250.00		
7/29/2025	7/28/2025	July 2025 PERS	V004820--Sacramento County Office of Education	950400--Accrued PERS	Printed	21,786.53	21,786.53	July 2025 PERS	0000--0000-Unrestricted
7/29/2025	7/28/2025	July 2025 STRS	V004820--Sacramento County Office of Education	950300--Accrued STRS	Printed	5,472.45	5,472.45	July 2025 STRS	0000--0000-Unrestricted
7/29/2025	7/15/2025	07/16/25 - 4942	V011564--U.S. Bank Corporate Payment Systems	950600--Credit Card Payable	Printed	3,461.75	3,461.75	CC Charges - 07/15/25 STMT	0000--0000-Unrestricted
Total for 07/29/2025							30,720.73		
7/24/2025	5/23/2025	05/23/25 - j521vwv	V009152--HealthEquity Inc.	966000--Voluntary Deductions	Printed	283.88	50.53	RA Replenishment for 2025 HCRA - Bailey, Margie	0000--0000-Unrestricted
	6/1/2025	06/01/25 - vj65qk6	V009152--HealthEquity Inc.	580300--Banking and Payroll Se	Printed	283.88	19.25	Monthly Fees for June 2025	0000--0000-Unrestricted
	6/10/2025	06/10/25 - vcmkhu6	V009152--HealthEquity Inc.	966000--Voluntary Deductions	Printed	283.88	214.10	PR PD 6/10 EE/ER HSA Contribution	0000--0000-Unrestricted
7/24/2025	4/25/2025	04/25/25 PR CK - REISSUE	V024510--Joshua Deluca	950100--Accrued Salaries	Printed	1,207.27	1,207.27	PR CK - REISSUE CK # 8417 PP 04/01/25 - 04/15/25	0000--0000-Unrestricted
7/24/2025	7/24/2025	2CBE3E919	V003459--Payroll	950100--Accrued Salaries	EFT	77,411.29	77,411.29	Paycom Pay OMv73 2CBE3E919	0000--0000-Unrestricted
7/24/2025	6/16/2025	06/16/25 - 4942	V011564--U.S. Bank Corporate Payment Systems	950600--Credit Card Payable	Printed	9,570.58	115.01	Late Fee -CC Charges - 06/16/25 STMT	0000--0000-Unrestricted

			V011564--U.S. Bank Corporate Payment Systems	950600--Credit Card Payable	Printed	9,570.58	9,455.57	CC Charges - 06/16/25 STMT	0000-- 0000- Unrest ricted
Total for 07/24/2025							88,473.02		
7/11/2025	7/11/2025		V005272--Wells Fargo Business Card	950600--Credit Card Payable	EFT	2,092.88	2,092.88	WF Credit Card Auto Pay- BUCKLEY,CALEB	0000-- 0000- Unrest ricted
Total for 07/11/2025							2,092.88		
7/10/2025	7/10/2025	07/10/25 - OMV73	V008779--Envoy Plan Services	966000-- Voluntary Deductions	Printed	250.00	250.00	PR PD 7/10 EE 403(b) Contributions	0000-- 0000- Unrest ricted
7/10/2025	7/4/2025	07/04/25 - z1xw86e	V009152--HealthEquity Inc.	580300--Banking and Payroll Se	Printed	158.35	19.25	Monthly Fees for July 2025	0000-- 0000- Unrest ricted
	7/9/2025	07/10/25 - zpfvn4b	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	158.35	139.10	PR PD 7/10 EE/ER HSA Contribution	0000-- 0000- Unrest ricted
Total for 07/10/2025							408.35		
7/9/2025	7/9/2025	F869B8DED	V003459--Payroll	950100--Accrued Salaries	EFT	131,515.77	131,515.77	Paycom Pay OMv73 F869B8DED	0000-- 0000- Unrest ricted
Total for 07/09/2025							131,515.77		
7/3/2025	6/10/2025	06/10/25 - REIMB	V025878--Kathryn Sauls	587400-- Personnel Services	Printed	53.00	53.00	REIMB: Live Scan 4/24/25	0000-- 0000- Unrest ricted
Total for 07/03/2025							53.00		
7/1/2025	5/25/2025	162057	V012946--Aflac - PO Box 7402	966000-- Voluntary Deductions	Printed	1,130.91	183.73	MAY25 - Voluntary Benefit Deduction - River	0000-- 0000- Unrest ricted
			V012946--Aflac - PO Box 7402	966000-- Voluntary Deductions	Printed	1,130.91	588.66	MAY25 - Voluntary Benefit Deduction - Orchard	0000-- 0000- Unrest ricted
			V012946--Aflac - PO Box 7402	966000-- Voluntary Deductions	Printed	1,130.91	358.52	MAY25 - Voluntary Benefit Deduction - C.O.	0000-- 0000- Unrest ricted

7/1/2025	6/26/2025	June 2025 PERS FINAL	V004820--Sacramento County Office of Education	950400--Accrued PERS	Printed	41,951.80	41,951.80	June 2025 PERS FINAL	0000-- 0000- Unrest ricted
7/1/2025	6/26/2025	June 2025 STRS EST	V004820--Sacramento County Office of Education	950300--Accrued STRS	Printed	9,497.07	9,497.07	June 2025 STRS EST	0000-- 0000- Unrest ricted
Total for 07/01/2025							52,579.78		
6/30/2025	5/23/2025	05/23/25 - j521vwv	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	-497.98	-50.53	RA Replenishment for 2025 HCRA - Bailey, Margie	0000-- 0000- Unrest ricted
	5/23/2025	05/23/25 - 0r2wphe	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	-497.98	-214.10	PR PD 5/23 EE/ER HSA Contribution	0000-- 0000- Unrest ricted
	6/1/2025	06/01/25 - vj65qk6	V009152--HealthEquity Inc.	580300--Banking and Payroll Se	Printed	-497.98	-19.25	Monthly Fees for June 2025	0000-- 0000- Unrest ricted
	6/10/2025	06/10/25 - vcmkhu6	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	-497.98	-214.10	PR PD 6/10 EE/ER HSA Contribution	0000-- 0000- Unrest ricted
6/30/2025	6/24/2025	06/24/25 PR CK	V019313--Jennifer Hoover	950100--Accrued Salaries	Printed	-1,806.90	-1,806.90	06/24/25 PR CK - PP 6/1/25 - 6/15/25	0000-- 0000- Unrest ricted
6/30/2025	6/30/2025	4D06E45A3	V003459--Payroll	950100--Accrued Salaries	EFT	197.21	197.21	Paycom Pay OMv73 4D06E45A3	0000-- 0000- Unrest ricted
6/30/2025	6/30/2025	919ECCE59	V003459--Payroll	950100--Accrued Salaries	EFT	2,515.37	2,515.37	Paycom Pay OMv73 919ECCE59	0000-- 0000- Unrest ricted
Total for 06/30/2025							407.70		
6/27/2025	6/26/2025	06/26/25 PR CK	V016901--Briana D'Agostini Cheek	950100--Accrued Salaries	Printed	277.25	277.25	06/26/25 PR CK PP 6/1/25 - 6/16/25	0000-- 0000- Unrest ricted
6/27/2025	6/26/2025	06/26/25 PR CK	V021417--Julie Sady	950100--Accrued Salaries	Printed	549.71	549.71	06/26/25 PR CK PP 6/1/25 - 6/15/25	0000-- 0000- Unrest ricted
Total for 06/27/2025							826.96		

6/26/2025	6/26/2026	06/26/25 - OMV73	V008779--Envoy Plan Services	966000-- Voluntary Deductions	Printed	444.62	444.62	PR PD 6/26 EE 403(b) Contributions	0000-- 0000- Unrest ricted
6/26/2025	6/26/2025	06/26/25 - 19gjocb	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	139.06	139.06	PR PD 6/26 EE/ER HSA Contribution	0000-- 0000- Unrest ricted
6/26/2025	6/24/2025	06/24/25 PR CK	V019313--Jennifer Hoover	950100--Accrued Salaries	Printed	1,806.90	1,806.90	06/24/25 PR CK - PP 6/1/25 - 6/15/25	0000-- 0000- Unrest ricted
Total for 06/26/2025						2,390.58			
6/25/2025	6/25/2025		V003459--Payroll	950100--Accrued Salaries	EFT	98,143.68	98,143.68	Paycom Pay OMv73 7EBEE6B22	0000-- 0000- Unrest ricted
Total for 06/25/2025						98,143.68			
6/19/2025	5/22/2025	May 2025 PERS FINAL	V004820--Sacramento County Office of Education	950400--Accrued PERS	Printed	56,312.89	56,312.89	May 2025 PERS FINAL	0000-- 0000- Unrest ricted
Total for 06/19/2025						56,312.89			
6/18/2025	5/15/2025	05/15/25 - 4942	V011564--U.S. Bank Corporate Payment Systems	950600--Credit Card Payable	Printed	5,328.15	5,328.15	CC Charges - 05/15/25 STMT	0000-- 0000- Unrest ricted
Total for 06/18/2025						5,328.15			
6/12/2025	5/20/2025	June 2025 - CMO Rent	V007874--C & J Leone, Inc.	560000--Space Rental/Leases Ex	Printed	2,751.00	2,751.00	June 2025 - CMO Rent	0000-- 0000- Unrest ricted
6/12/2025	6/10/2025	06/10/25 - OMV73	V008779--Envoy Plan Services	966000-- Voluntary Deductions	Printed	1,377.30	1,377.30	PR PD 6/10 EE 403(b) Contributions	0000-- 0000- Unrest ricted
6/12/2025	5/23/2025	05/23/25 - j521vww	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	497.98	50.53	RA Replenishment for 2025 HCRA - Bailey, Margie	0000-- 0000- Unrest ricted
	5/23/2025	05/23/25 - 0r2wphe	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	497.98	214.10	PR PD 5/23 EE/ER HSA Contribution	0000-- 0000- Unrest ricted
	6/1/2025	06/01/25 - vj65qk6	V009152--HealthEquity Inc.	580300--Banking and Payroll Se	Printed	497.98	19.25	Monthly Fees for June 2025	0000-- 0000- Unrest ricted

	6/10/2025	06/10/25 - vcmkhu6	V009152--HealthEquity Inc.	966000-- Voluntary Deductions	Printed	497.98	214.10	PR PD 6/10 EE/ER HSA Contribution	0000-- 0000- Unrest ricted
6/12/2025	6/12/2025	1887542888	V003326--Mutual Of Omaha- PO 2147	340300-- Unallocated Health Ins	EFT	496.00	496.00	Online Payment G000BZ58 - 001A	0000-- 0000- Unrest ricted
6/12/2025	5/30/2025	May 2025 STRS Final	V004820--Sacramento County Office of Education	950300--Accrued STRS	Printed	63,298.63	63,298.63	May 2025 STRS Final	0000-- 0000- Unrest ricted
6/12/2025	4/15/2025	04/15/25 - 4942	V011564--U.S. Bank Corporate Payment Systems	950600--Credit Card Payable	Printed	11,927.83	11,927.83	CC Charges Through 04/15/25	0000-- 0000- Unrest ricted
Total for 06/12/2025						80,348.74			
6/11/2025	6/11/2025		V005272--Wells Fargo Business Card	950600--Credit Card Payable	EFT	1,924.66	1,924.66	WF Credit Card Auto Pay- BUCKLEY,CALEB	0000-- 0000- Unrest ricted
Total for 06/11/2025						1,924.66			
6/9/2025	6/9/2025	1966C6798	V003459--Payroll	950100--Accrued Salaries	EFT	181,455.22	181,455.22	Paycom Pay OMv73 1966C6798	0000-- 0000- Unrest ricted
Total for 06/09/2025						181,455.22			
Total for GVC Wells Fargo						733,232.11	733,232.11		

Golden Valley
Check register
9/24/2025
GVC030--Orchard Charter School

Date	Bill date	Bill no.	Vendor	GL account or account label	Method	Amount	Amount applied	Memo	Restriction
Account no: 5713372760									
7/31/2025	8/13/2024	08/13/2024 REIMB	V021404--Jadah Booth	431500--Classroom Materials an	Printed Check	-164.82	-164.82	REIMB: Classroom Storage - Desk Cubbies - 6th Magnolia	6300--6300-Restricted Lottery
Total for 07/31/2025						-164.82			
7/29/2025	5/7/2025	10588731 BAL DUE	V007698--Aspire Behavior Consulting LLC	950500--Accounts Payable-Accru	Printed Check	5,805.00	5,805.00	APR 25 - BCBA - Orchard Student Behavior Consulting	0000--0000-Unrestricted
Total for 07/29/2025						5,805.00			
7/24/2025	6/12/2025	28111	V025873--Ashby Communications	590000--Communications (Tele.,	Printed Check	312.50	312.50	Orchard - Labor for Telephone Service Maintenance	0000--0000-Unrestricted
7/24/2025	5/7/2025	10588731	V007698--Aspire Behavior Consulting LLC	581000--Educational Consultant	Printed Check	16,560.00	4,392.50	APR 25 - BCBA - Orchard Student Behavior Consulting	6500--6500-SPED State/County /District
	6/6/2025	10862397	V007698--Aspire Behavior Consulting LLC	581000--Educational Consultant	Printed Check	16,560.00	12,167.50	May 25 - Orchard BCBA	6500--6500-SPED State/County /District
7/24/2025	6/1/2025	4842278	V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed Check	18,977.67	16,040.06	JUL25 - Employee Medical Benefits - Orchard	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed Check	18,977.67	2,937.61	JUL25 - Employee Medical Benefits - C.O.	0000--0000-Unrestricted
7/24/2025	6/1/2025	44061-2	V000003--Charter School Management Corporation	587300--Financial Services	Printed Check	9,328.83	9,328.83	JUL25 - Back Office Business support	0000--0000-Unrestricted
7/24/2025	6/16/2025	13079	V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000--Educational Consultant	Printed Check	2,937.50	2,437.50	FEB-MAY25 IEP Assessments - Orchard	6500--6500-SPED State/County /District
	6/16/2025	13078	V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000--Educational Consultant	Printed Check	2,937.50	500.00	NOV-MAR25 IEP Assessments - River	6500--6500-SPED State/County /District
7/24/2025	5/13/2025	1891218801	V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed Check	2,083.16	440.46	Jun25 - Dental/Vision Benefits - C.O.	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed Check	2,083.16	1,429.69	Jun25 - Dental/Vision Benefits - Orchard	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed Check	2,083.16	213.01	Apr25/May25 - Adj. - Dental/Vision Benefits - Orchard	0000--0000-Unrestricted
7/24/2025	5/14/2025	4.23856E+11	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	307.58	198.94	Orchard office supplies - Paper, Envelopes	0000--0000-Unrestricted
	5/30/2025	4.26291E+11	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	307.58	108.64	CO office supplies - paper, ink, pens	0000--0000-Unrestricted

7/24/2025	#####	AR25-00523	V010431--Placer County Office of Education	521000--Training and Developme	Printed Check	8,700.00	8,700.00	2024-25 PCOE Teacher Induction Program - Orchard	4035--4035-Title II Improving Teacher Quality
7/24/2025	4/30/2025	Nutrition-GVO Apr25	V010801--San Juan Unified School District	470000--Food and Food Supplies	Printed Check	14,019.25	14,019.25	Apr25 Food SVC - Orchard	5310--5310-Child Nutrition School Program
7/24/2025	5/8/2025	SIN068262	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	10,120.00	Apr25 SLP - Orchard Direct and Collateral	6500--6500-SPED State/County /District
	5/8/2025	SIN068264	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	1,100.00	APR25 - CS OT and Collateral - Orchard	6500--6500-SPED State/County /District
	5/8/2025	SIN068267	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	632.50	Apr25 TODHH - Direct & Collateral Orchard	6500--6500-SPED State/County /District
	5/8/2025	SIN068269	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	5,610.00	Apr25 - PSY Direct and Collateral- Orchard	6500--6500-SPED State/County /District
	5/8/2025	SIN068271	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	4,592.00	Apr25 - SLPA - Orchard - Direct and Collateral	6500--6500-SPED State/County /District
	6/4/2025	SIN069051	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	12,650.00	MAY25 - SLP - Direct and Collateral Orchard (M. Whittaker)	6500--6500-SPED State/County /District
	6/4/2025	SIN069052	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	1,182.50	MAY25 - OT Direct and Collateral Orchard (C. Baldi)	6500--6500-SPED State/County /District
	6/4/2025	SIN069053	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	715.00	MAY25 - TODHH Direct and Collateral Orchard (K. Martin)	6500--6500-SPED State/County /District
	6/4/2025	SIN069055	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	9,570.00	MAY25 - PSY Direct and Collateral River (T. Lopez)	6500--6500-SPED State/County /District
	6/4/2025	SIN069057	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	4,592.00	MAY25 SLPA Direct and Collateral Orchard (J. Garcia)	6500--6500-SPED State/County /District
	6/13/2025	SIN069412	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	51,974.00	1,210.00	JUN25 - Psych - Orchard	6500--6500-SPED State/County /District
7/24/2025	7/24/2025	6/24/25 - 7081796	V020711--SMUD	550100--Utilities	EFT	37.27	37.27	Electric 05/22-06/20/25	0000--0000-Unrestricted
7/24/2025	6/7/2025	1466	V011293--Teddi Jensen Design	590100--Scholar Internet Reimb	Printed	900.00	900.00	2024 Annual Report	0000--0000-Unrestricted
7/24/2025	6/11/2025	33830	V000018--Wilkinson Hadley King & Co. LLP	580600--Audit Services	Printed	2,975.00	2,975.00	Progress Bill for 2024-25 Audit	0000--0000-Unrestricted
7/24/2025	5/20/2025	5/20/2025	V025850--Without Regret	581000--Educational Consultant	Printed Check	4,200.00	4,200.00	Personal Growth education 5th - 8th Orchard	0000--0000-Unrestricted
Total for 07/24/2025							133,312.76		

7/22/2025	7/1/2025	20992	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	5,243.20	745.35	Watercolor Paper, Watercolor Paint, Playsilks, Carboard, Beeswax Candles - Orchard	6300--6300- Restricted Lottery
	7/1/2025	20994	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	5,243.20	1,281.95	Painting Paper, Drawing Paper, Lesson Books, Handwriting Books, Pencil Sharpener, Watercolor Paint, Wax Crayons- Orchard	6300--6300- Restricted Lottery
	7/1/2025	20995	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	5,243.20	595.71	Drawing Paper, Watercolor Paper, Silk Paper, Playsilks, Wool/Rayon Sheets, Beeswax, Cardboard, Beeswax Candles - Orchard	6300--6300- Restricted Lottery
	7/1/2025	209998	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	5,243.20	1,283.80	Painting Paper, Drawing Paper, Lesson Books, Handwriting Books, Watercolor Paint, Wax Crayons, Carboard- Orchard	6300--6300- Restricted Lottery
	7/1/2025	21000	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	5,243.20	1,336.39	Painting Paper, Drawing Paper, Handwriting Books, Lesson Books, Watercolor Paint, Wax Crayons, Carboard- Orchard	6300--6300- Restricted Lottery
Total for 07/22/2025						5,243.20			
7/18/2025	7/18/2025	06/18/25- 7081778	V020711--SMUD	950500-- Accounts Payable-Accru	EFT	2,796.49	2,796.49	Electric 05/16-06/16/25	0000--0000- Unrestricted
Total for 07/18/2025						2,796.49			
7/15/2025	5/5/2025	815841	V003246--Department of Justice	587400-- Personnel Services	Printe d Check	137.50	65.00	April 2025 Fingerprint Apps	0000--0000- Unrestricted
	6/4/2025	822671	V003246--Department of Justice	587400-- Personnel Services	Printe d Check	137.50	72.50	May 2025 Fingerprint Apps	0000--0000- Unrestricted
7/15/2025	5/15/2025	198182- 050825	V008813--Excel Interpreting LLC	580700--Legal Settlements	Printe d Check	239.80	150.00	Interpretation SVC - Orchard 5/8/25	6500--6500- SPED State/County /District
	4/30/2025	196651- 041425	V008813--Excel Interpreting LLC	580000-- Professional/Con sultin	Printe d Check	239.80	89.80	Interpretation SVC - Orchard 4/14/25	0000--0000- Unrestricted
7/15/2025	7/1/2025	20998	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	1,796.43	Drawing Paper, Watercolor Paper, Painting Board, Watercolor Paint, Silk Paper, Playsilks, Kids Glue, Felt - Orchard	6300--6300- Restricted Lottery
	7/1/2025	21001	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	1,820.83	Lesson Books, Drawing/Painting Paper, Watercolor Paint, Crayons - Orchard	6300--6300- Restricted Lottery
	7/1/2025	20997	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	2,140.98	Drawing Paper, Water Color Paper, Practice Books Lesson Books, Kite Paper, Pencil Sharpener, Watercolor Paint Etc - Orchard	6300--6300- Restricted Lottery
	7/1/2025	20996	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	1,807.47	Painting Paper, Drawing Paper, Lesson Books, Watercolor Paint, Paint Jars, Pencil Set, Paint Brush - Orchard	6300--6300- Restricted Lottery
	7/1/2025	21004	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	293.88	Paint Brushes, Cardboard - Orchard	6300--6300- Restricted Lottery
	7/1/2025	20993	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	1,488.01	Painting Paper, Drawing Paper, Lesson Books, Playsilks, Crayons, Pen Ink Cartridges, Fountain Pens - Orchard	6300--6300- Restricted Lottery
	7/1/2025	21003	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	605.62	Drawing/Painting Paper, Watercolor Paper, Composition Books, Lesson Books - Orchard	6300--6300- Restricted Lottery
	7/1/2025	21005	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	1,654.48	Watercolor Paper, Lesson Books, Color Pencils, Charcoal, Eraser Kneadable, Eraser Soft, Cardboard, Drawing/Painting Paper - Orchard	6300--6300- Restricted Lottery
	7/1/2025	21002	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	146.18	Painting Paper, Drawing Paper - Orchard	6762--6762- Arts and Music Discretionary Block

	7/1/2025	21006	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	61.27	Flute Oil - Orchard	6762--6762- Arts and Music Discretionary Block
	7/1/2025	21007	V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.59	Shipping - OBK Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.59	Shipping - ABK Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 1-O Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - MBK Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.59	Shipping - 7-O Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 6-O Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.59	Shipping - 5-O Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 4-O Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 3rd - Yew Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 3rd - Catalpa Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 8-O Shipping - Orchard	6762--6762- Arts and Music Discretionary Block
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.60	Shipping - 2nd - Primrose Shipping - Orchard	6300--6300- Restricted Lottery
			V004551--Mercurius USA Inc	431500-- Classroom Materials an	Printe d Check	12,485.90	51.59	Shipping - 2nd - Jacaranda Shipping - Orchard	6300--6300- Restricted Lottery
7/15/2025	4/10/2025	SIN067645	V010886--School Steps Inc	581000-- Educational Consultant	Printe d Check	34,779.00	13,337.50	MAR25 - CS SLPA Direct and Collateral	6500--6500- SPED State/County /District
	4/10/2025	SIN067647	V010886--School Steps Inc	581000-- Educational Consultant	Printe d Check	34,779.00	1,182.50	MAR25 - CS OT and Collateral - Orchard	6500--6500- SPED State/County /District
	4/10/2025	SIN067649	V010886--School Steps Inc	581000-- Educational Consultant	Printe d Check	34,779.00	137.50	MAR25 - CS TODHH Direct and Collateral - Orchard	6500--6500- SPED State/County /District
	4/10/2025	SIN067652	V010886--School Steps Inc	581000-- Educational Consultant	Printe d Check	34,779.00	14,217.50	MAR25 - CS PSY Direct and Collateral - Orchard	6500--6500- SPED State/County /District
	4/10/2025	SIN067655	V010886--School Steps Inc	581000-- Educational Consultant	Printe d Check	34,779.00	5,904.00	MAR25 - CS SLPA Direct and Collateral	6500--6500- SPED State/County /District
7/15/2025	6/16/2025	INV00970314	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printe d Check	540.00	540.00	5/10-5/16/25 Substitute SVC - Orchard ELOP	2600--2600- Expanded Learning Opportun. Proa

7/15/2025	5/9/2025	1014895	V011341--The Education Team	581200--Other Student Activiti	Printed	3,359.84	422.48	4/28-5/2/25 Sub. SVC GenED, Office staff - Orchard	0000--0000-Unrestricted
	5/16/2025	1017082	V011341--The Education Team	581200--Other Student Activiti	Printed Check	3,359.84	189.75	5/9/25 - Substitute SVC - Orchard ELOP	2600--2600-Expanded Learning Opportun. Prog
			V011341--The Education Team	581200--Other Student Activiti	Printed	3,359.84	1,110.64	5/5/25-5/9/25 Substitute SVC - Orchard GenED	0000--0000-Unrestricted
	5/23/2025	1019284	V011341--The Education Team	581200--Other Student Activiti	Printed	3,359.84	1,002.76	5/12/25-5/16/25 Substitute SVC - Orchard GenED	0000--0000-Unrestricted
	5/30/2025	1021538	V011341--The Education Team	581200--Other Student Activiti	Printed	3,359.84	634.21	5/20-5/23/25 Substitute SVC - Orchard	0000--0000-Unrestricted
Total for 07/15/2025							51,542.04		
7/3/2025	6/12/2025	06/12/25 - REIMB-A	V023276--Brittany Galles	520000--Travel and Conferences	Printed	55.86	22.12	REIMB: Mileage 3/5/25 - 4/14/25	0000--0000-Unrestricted
	6/12/2025	06/12/25 - REIMB-B	V023276--Brittany Galles	520000--Travel and Conferences	Printed	55.86	33.74	REIMB: Mileage 4/14/25 - 5/20/25	0000--0000-Unrestricted
7/3/2025	6/11/2025	051425GVCF	V008850--Fieldguides Inc	583000--Field Trip Expenses	Printed	1,776.25	1,776.25	4th-Orchard - Baobab - Final balance due - Malakoff	0000--0000-Unrestricted
7/3/2025	5/30/2025	05/30/25 - REIMB	V025874--Gina Weber	583000--Field Trip Expenses	Printed	31.12	31.12	REIMB: Jars for Flowers - Palm Banquet	0000--0000-Unrestricted
7/3/2025	5/27/2025	05/27/25 - REIMB-A	V019577--Jamie Grutzmacher	583000--Field Trip Expenses	Printed	1,127.15	17.29	REIMB: 8th Gr. Supplies for End of Year activity - Orchard	0000--0000-Unrestricted
	5/27/2025	05/27/25 - REIMB-B	V019577--Jamie Grutzmacher	583000--Field Trip Expenses	Printed	1,127.15	82.05	REIMB: 8th Gr. Volunteer Gifts - Orchard	0000--0000-Unrestricted
	5/27/2025	05/27/25 - REIMB-C	V019577--Jamie Grutzmacher	431500--Classroom Materials an	Printed Check	1,127.15	35.98	REIMB: 8th Gr. Supplies for Organic Chem Block - Orchard	6300--6300-Restricted Lottery
	5/27/2025	05/27/25 - REIMB-D	V019577--Jamie Grutzmacher	583000--Field Trip Expenses	Printed	1,127.15	55.44	REIMB: 8th Gr. Supplies for End of Year activities - Orchard	0000--0000-Unrestricted
	5/30/2025	05/30/25 - REIMB	V019577--Jamie Grutzmacher	583000--Field Trip Expenses	Printed	1,127.15	936.39	REIMB: 8th Gr. Banquet Food & Supplies - Orchard	0000--0000-Unrestricted
7/3/2025	6/9/2025	06/09/25 - REIMB	V025846--Lisa Otto	583000--Field Trip Expenses	Printed	134.95	90.00	REIMB: 7th Grade - Volunteer Gifts for Graduation	0000--0000-Unrestricted
	5/30/2025	05/30/25 - REIMB	V025846--Lisa Otto	583000--Field Trip Expenses	Printed	134.95	44.95	REIMB: Supplies for Banquest 5/29/25	0000--0000-Unrestricted
7/3/2025	5/22/2025	05/22/2025 - REIMB	V025880--Nicole McClintock	583000--Field Trip Expenses	Printed	120.00	120.00	REIMB: Park Rental Fee - Class Party 5/8/25	0000--0000-Unrestricted
7/3/2025	5/29/2025	05/29/25 - REIMB	V014113--Robin Choi	430000--Materials and Supplies	Printed Check	58.07	58.07	REIMB: Supplies for Moving Library 5/29/25	0000--0000-Unrestricted
Total for 07/03/2025							3,303.40		
7/2/2025	7/2/2025	06/27/25 - 7419285824-4	V005579--PG&E	550100--Utilities	EFT	31.23	31.23	Gas Charges 5/28-6/26/25	0000--0000-Unrestricted
Total for 07/02/2025							31.23		
7/1/2025	6/6/2025	23583699	V003108--AT&T-Box 9011	590000--Communications (Tele.,	Printed Check	188.31	188.31	05/06/25 - 06/05/25 - Orchard phones	0000--0000-Unrestricted
7/1/2025	5/22/2025	05/22/25 - REIMB	V016460--Jamie Rives	430000--Materials and Supplies	Printed Check	22.62	22.62	REIMB: Office & Classroom Supplies - Orchard	0000--0000-Unrestricted
7/1/2025	5/27/2025	05/27/25 - REIMB	V016920--Krystal McClellan	520000--Travel and Conferences	Printed	6.58	6.58	REIMB: Mileage - 2 Trips to Goodwill 5/27/25	0000--0000-Unrestricted

7/1/2025	5/9/2025	41056	V009694--Lilipoh Publishing Inc-317 Church	590000--Communications (Tele.,	Printed Check	6.00	6.00	Shipping for Lilipoh Magazine - Issue #119 - River	0000--0000-Unrestricted
7/1/2025	5/16/2025	05/16/25 - REIMB	V025846--Lisa Otto	583000--Field Trip Expenses	Printed	655.00	655.00	REIMB: Sunsplash F.T. - Palm Tree - 8-O	0000--0000-Unrestricted
7/1/2025	6/1/2025	06/01/25 - REIMB	V024824--MiPe	580700--Legal Settlements	Printed	19,460.83	124.20	Legal Settlement - Read Academy INV# 3821	0000--0000-Unrestricted
			V024824--MiPe	580700--Legal Settlements	Printed	19,460.83	11,385.00	Legal Settlement - Read Academy INV# 3146	0000--0000-Unrestricted
			V024824--MiPe	580700--Legal Settlements	Printed	19,460.83	6,701.63	Legal Settlement - Read Academy INV# 2660	0000--0000-Unrestricted
			V024824--MiPe	580700--Legal Settlements	Printed	19,460.83	1,250.00	Legal Settlement - Read Learning Center INV# 1823	0000--0000-Unrestricted
7/1/2025	6/3/2025	06/03/25A	V023010--Miranda Clements	430000--Materials and Supplies	Printed Check	108.69	32.96	REIMB: 8-O - Palm graduation supplies	0000--0000-Unrestricted
	6/3/2025	06/03/25B	V023010--Miranda Clements	430000--Materials and Supplies	Printed Check	108.69	75.73	REIMB: 8-O - Palm graduation supplies	0000--0000-Unrestricted
7/1/2025	5/27/2025	6114618869	V000101--Verizon Wireless	590000--Communications (Tele.,	Printed Check	266.10	162.16	4/28-5/27/25 Cell phone SVC - CO	0000--0000-Unrestricted
			V000101--Verizon Wireless	590000--Communications (Tele.,	Printed Check	266.10	103.94	4/28-5/27/25 Cell phone SVC - Orchard	0000--0000-Unrestricted
Total for 07/01/2025						20,714.13			
6/23/2025	6/23/2025	06/24/25 - 7081796	V020711--SMUD	550100--Utilities	EFT	37.14	37.14	Electric Lighting 5/22-6/20/25	0000--0000-Unrestricted
Total for 06/23/2025						37.14			
6/18/2025	6/18/2025	05/19/25 - 7081778 0	V020711--SMUD	550100--Utilities	EFT	2,132.83	2,132.83	Electricity charges 04/17-05/15/25	0000--0000-Unrestricted
6/18/2025	6/18/2025	Voided-05/19/25 - 7081778	V020711--SMUD	550100--Utilities	EFT	-2,132.83	-2,132.83	Electricity charges 04/17-05/15/25	0000--0000-Unrestricted
6/18/2025	6/18/2025	05/19/25 - 7081778	V020711--SMUD	550100--Utilities	EFT	2,132.83	2,132.83	Electricity charges 04/17-05/15/25	0000--0000-Unrestricted
Total for 06/18/2025						2,132.83			
6/12/2025	5/1/2025	4817648	V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed Check	18,977.67	16,040.06	June 2025 Orchard Medical Benefits	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed Check	18,977.67	2,937.61	June 2025 CO Medical Benefits	0000--0000-Unrestricted
6/12/2025	5/1/2025	44053-2	V000003--Charter School Management Corporation	587300--Financial Services	Printed Check	8,884.21	8,884.21	Business Back-Office Support- June 2025	0000--0000-Unrestricted
6/12/2025	3/21/2025	INV5524564	V010641--Renaissance Learning Inc	933000--Prepaid Expenses	Printed	2,882.00	2,882.00	Assessments - 2025-26 FastBridge Subscription	0000--0000-Unrestricted
6/12/2025	5/3/2025	INV00963021	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	1,260.00	180.00	Substitute Services - 04/26/25 - 05/2/25 - Aftercare - ELOP Orchard	2600--2600-Expanded Learning Opportun. Prog

	5/10/2025	INV00966763	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	1,260.00	1,080.00	Substitute Services - 5/3/25 - 5/9/25 - Aftercare ELOP Orchard	2600--2600-Expanded Learning Opportun. Prog
6/12/2025	5/2/2025	1012766	V011341--The Education Team	581200--Other Student Activiti	Printed	1,278.11	1,278.11	Sub. SVC - Orchard - 4/21-4/25/25 GenED	0000--0000-Unrestricted
6/12/2025	5/16/2025	50343	V020376--The Learning Internet Inc	933000--Prepaid Expenses	Printed	811.25	811.25	Easy Tech Keyboarding & Word Processing Student Licenses - 9/18/25 - 9/17/26	0000--0000-Unrestricted
6/12/2025	5/1/2025	9013	V011666--Valley Office Equipment-1750 Prairie City Rd	560500--Equipment Rental/Lease	Printed Check	2,434.95	1,903.02	Qrtly Copier fee - Orchard	0000--0000-Unrestricted
			V011666--Valley Office Equipment-1750 Prairie City Rd	560500--Equipment Rental/Lease	Printed Check	2,434.95	531.93	Qrtly Copier fee - C.O.	0000--0000-Unrestricted
6/12/2025	4/27/2025	6112112136	V000101--Verizon Wireless	590000--Communications (Tele.,	Printed Check	267.26	162.90	Feb25 - Cell Phones - River	0000--0000-Unrestricted
			V000101--Verizon Wireless	590000--Communications (Tele.,	Printed Check	267.26	104.36	Phone Charges - 03/28/25 - 4/27/25 Orchard	0000--0000-Unrestricted
Total for 06/12/2025						36,795.45			
6/10/2025	5/12/2025	05/12/25 - REIMB	V015220--Alice Stamm	581000--Educational Consultant	Printed Check	320.00	320.00	Apr25, May25 - Kinder Eurythmy - Orchard	0000--0000-Unrestricted
6/10/2025	5/13/2025	05/13/25 - REIMB	V025632--Kamala Bigelow	587400--Personnel Services	Printed Check	29.00	29.00	Reimb. Live Scan	0000--0000-Unrestricted
6/10/2025	5/13/2025	05/13/25 - REIMB	V014305--Margie Bailey	470000--Food and Food Supplies	Printed Check	18.27	18.27	Reimb. Mileage Meal Program	5310--5310-Child Nutrition School Program
6/10/2025	5/15/2025	05/14/25 - 3961	V024824--MiPe	580700--Legal Settlements	Printed	538.19	98.32	Pe Settlement - Read Academy Inv - Registration Fee	0000--0000-Unrestricted
	5/15/2025	05/14/25 - 3962	V024824--MiPe	580700--Legal Settlements	Printed	538.19	439.87	Pe Settlement - Read Academy Inv - Materials Fee	0000--0000-Unrestricted
Total for 06/10/2025						905.46			
						262,454.31	262,454.31		

Golden Valley
Check register
9/24/2025
GVC020--River Charter School

Date	Bill date	Bill no.	Vendor	GL account or account label	Method	Amount	Amount applied	Memo	Restriction
Account no: 5713372760									
7/30/2025	6/10/2025	06/10/25 PR CK	V025702--Eowyn K. Cole	950100--Accrued Salaries	Printed (	-199.56	-199.56	06/10/25 PR CK PP 5/16/25 - 5/31/25	0000--0000-Unrestricted
Total for 07/30/2025							-199.56		
7/24/2025	5/7/2025	10588760	V007698--Aspire Behavior Consulting LLC	581000--Educational Consultant	Printed (	3,782.50	1,812.50	APR 25 - BCBA - River Student Behavior Consulting	6500--6500-SPED State/County/District
	6/6/2025	10862464	V007698--Aspire Behavior Consulting LLC	581000--Educational Consultant	Printed (	3,782.50	1,970.00	May 25 - BCBA - River	6500--6500-SPED State/County/District
7/24/2025	6/1/2025	4842278	V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed (	20,195.44	2,937.61	JUL25 - Employee Medical Benefits - C.O.	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed (	20,195.44	17,257.83	JUL25 - Employee Medical Benefits - River	0000--0000-Unrestricted
7/24/2025	6/1/2025	44061-2	V000003--Charter School Management Corporation	587300--Financial Services	Printed (	9,328.84	9,328.84	JUL25 - Back Office Business support	0000--0000-Unrestricted
7/24/2025	6/16/2025	13078	V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000--Educational Consultant	Printed (	3,360.00	3,360.00	Hearing screenings - River	0000--0000-Unrestricted
7/24/2025	5/13/2025	1891218801	V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed (	2,059.40	440.45	Jun25 - Dental/Vision Benefits -C.O.	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed (	2,059.40	1,618.95	Jun25 - Dental/Vision Benefits - River	0000--0000-Unrestricted
7/24/2025	5/15/2025	4.21948E+11	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed (	634.47	388.26	River Office supplies Paper, Cups, Kleenex Notes, Band-aids	0000--0000-Unrestricted
	5/15/2025	4.21955E+11	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed (	634.47	35.54	River Office supplies - Sheet, Envelopes	0000--0000-Unrestricted
	5/14/2025	4.24138E+11	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed (	634.47	102.02	River Office supplies - Ink Cartridges	0000--0000-Unrestricted

	5/30/2025	4.26291E+11	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed (	634.47	108.65	CO office supplies - paper, ink, pens	0000--0000- Unrestricted
7/24/2025	11/25/2024	AR25-00523	V010431--Placer County Office of Education	521000--Training and Developme	Printed (	4,350.00	4,350.00	2024-25 PCOE Teacher Induction Program River	4035--4035- Title II Improving Teacher Quality
7/24/2025	4/30/2025	Nutrition-GVR Apr25	V010801--San Juan Unified School District	470000--Food and Food Supplies	Printed (	12,026.75	12,026.75	Apr25 Food SVC - River	5310--5310- Child Nutrition School Program
7/24/2025	5/20/2025	June 2025 - River Rent	V010802--San Juan Unified School District-2	560000--Space Rental/Leases Ex	Printed (	27,467.00	27,467.00	June 2025 -River Rent	0000--0000- Unrestricted
7/24/2025	5/8/2025	SIN068264	V010886--School Steps Inc	581000--Educational Consultant	Printed (	35,365.00	2,420.00	APR25 - CS OT and Collateral - River	6500--6500- SPED State/County/ District
	5/8/2025	SIN068269	V010886--School Steps Inc	581000--Educational Consultant	Printed (	35,365.00	9,350.00	Apr25 - PSY Direct and Collateral- River	6500--6500- SPED State/County/ District
	5/8/2025	SIN068272	V010886--School Steps Inc	581000--Educational Consultant	Printed (	35,365.00	12,677.50	Apr25 - SPED/RSP - River L. Martinez	6500--6500- SPED State/County/ District
	6/4/2025	SIN069052	V010886--School Steps Inc	581000--Educational Consultant	Printed (	35,365.00	2,337.50	MAY25 - OT Direct and Collateral River (C. Baldi)	6500--6500- SPED State/County/ District
	6/4/2025	SIN069055	V010886--School Steps Inc	581000--Educational Consultant	Printed (	35,365.00	8,030.00	MAY25 - PSY Direct and Collateral River (T. Lopez)	6500--6500- SPED State/County/ District
	6/13/2025	SIN069412	V010886--School Steps Inc	581000--Educational Consultant	Printed (	35,365.00	550.00	JUN25 - Psych	6500--6500- SPED State/County/ District
7/24/2025	6/7/2025	1466	V011293--Teddi Jensen Design	590100--Scholar Internet Reimb	Printed (	900.00	900.00	2024 Annual Report	0000--0000- Unrestricted
7/24/2025	6/11/2025	33830	V000018-- Wilkinson Hadley King & Co. LLP	580600--Audit Services	Printed (	2,975.00	2,975.00	Progress Bill for 2024- 25 Audit	0000--0000- Unrestricted
7/24/2025	5/20/2025	5/20/2025	V025850--Without Regret	581000--Educational Consultant	Printed (	4,200.00	4,200.00	Personal Growth education 5th - 8th River	0000--0000- Unrestricted
Total for 07/24/2025						126,644.40			
7/23/2025	7/23/2025	07/16/25 - 0089663231-2	V005579--PG&E	550100--Utilities	EFT	32.30	32.30	Gas 06/13-07/15/25	0000--0000- Unrestricted

Total for 07/23/2025

7/18/2025	7/18/2025	06/18/25-7081791	V020711--SMUD	950500--Accounts Payable-Accru	EFT	3,094.38	3,094.38	Electric 05/16-06/15/25	0000--0000-Unrestricted
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Total for 07/18/2025

7/15/2025	5/5/2025	815841	V003246--Department of Justice	587400--Personnel Services	Printed (	137.50	65.00	April 2025 Fingerprint Apps	0000--0000-Unrestricted
	6/4/2025	822671	V003246--Department of Justice	587400--Personnel Services	Printed (	137.50	72.50	May 2025 Fingerprint Apps	0000--0000-Unrestricted
7/15/2025	7/1/2025	21008	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	1,012.40	Drawing Paper, Water Color Paper, Crayons, Felt Sheets, Paint Brushes, Cardboard - River	6300--6300-Restricted Lottery
	7/1/2025	21012	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	240.22	Drawing Paper, Water Color Paint, Crayons, Beeswax, Wool, Cardboard - River	6300--6300-Restricted Lottery
	7/1/2025	21011	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	300.26	Drawing Paper, Water Color Paper, Silk Paper, Crayons, Wool, Cardboard - River	6300--6300-Restricted Lottery
	7/1/2025	21019	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	1,370.91	Drawing Paper, Water Color Paper, Paint Jars, Paint, Playsilks, Crayons Etc - River	6300--6300-Restricted Lottery
	7/1/2025	21020	V004551--Mercurius USA Inc	443000--Noncapitalized Student	Printed (	19,794.74	773.28	Painting boards, Drying Rack, Brush Holders - River	6300--6300-Restricted Lottery
	7/1/2025	21017	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	1,857.03	Lesson Books, Draw/Paint Paper, Watercolor Paper, Crayons, Beeswax Etc - River	6300--6300-Restricted Lottery
	7/1/2025	21016	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	2,841.83	Drawing paper, Handwriting Practice Books, Lesson Books, Pencil Sharpener, Watercolor Paint, Paint Jars, Crayons Etc - River	6300--6300-Restricted Lottery
	7/1/2025	21015	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	1,684.46	Drawing Paper, Watercolor Paper, Lesson Books, Watercolor Paint, Crayons, Beeswax Etc - River	6300--6300-Restricted Lottery
	7/1/2025	21018	V004551--Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	1,579.99	Drawing Paper, Water Color Paper, College Rules Paper, Lesson Books, Watercolor Paint, Crayons Etc - River	6300--6300-Restricted Lottery

7/1/2025	21014	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	2,198.08	Drawing Paper, Water Color Paper, Composition Books, Lesson Books, Watercolor Paint Etc - River	6300--6300- Restricted Lottery
7/1/2025	21009	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	1,775.88	Drawing Paper, Water Color Paper, Composition Books, Lesson Books, White Paper, Watercolor Paint Etc - River	6300--6300- Restricted Lottery
7/1/2025	21010	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	2,607.53	Lesson Books, Watercolor Paint, Color Pencils, Compass, Unlacquered Pencils, Stump for Charcoal & Graphite, Fountain Pen Etc - River	6300--6300- Restricted Lottery
7/1/2025	21013	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	612.22	Lesson Books, Pastel Sticks, Color Pencils, Erasers, Carboard - River	6300--6300- Restricted Lottery
6/9/2025	21022	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	210.33	Drawing Paper, Carboard - River	6762--6762- Arts and Music Discretionary Block
7/1/2025	21021	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	53.00	Flute Oil - River	6762--6762- Arts and Music Discretionary Block
7/1/2025	21023	V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	2nd - Banyon - shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	3rd-Sycamore - shipping River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	4th-Manzanita - shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	5th - Chestnut - shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	SBK - Shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	1st Eucalyptus - shipping -River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	7th-Laurel - shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	LBK - Shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	PBK - Shipping - River	6300--6300- Restricted Lottery
		V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.11	6th - Poppy - shipping - River	6300--6300- Restricted Lottery

			V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	CBK - Shipping - River	6300--6300- Restricted Lottery
			V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.11	1st - Dragon - shipping - River	6300--6300- Restricted Lottery
			V004551-- Mercurius USA Inc	431500--Classroom Materials an	Printed (	19,794.74	52.10	Fine Arts - River - shipping - River	6762--6762- Arts and Music Discretionary Block
7/15/2025	3/20/2025	2nd Qtr- Palisades	V010802--San Juan Unified School District-2	550100--Utilities	Printed (	6,448.32	6,448.32	Q2 Utilities - River	0000--0000- Unrestricted
7/15/2025	4/10/2025	SIN067645	V010886--School Steps Inc	581000--Educational Consultant	Printed (	28,490.00	16,500.00	MAR25 - CS SLPA Direct and Collateral	6500--6500- SPED State/County/ District
	4/10/2025	SIN067647	V010886--School Steps Inc	581000--Educational Consultant	Printed (	28,490.00	2,337.50	MAR25 - CS OT and Collateral - River	6500--6500- SPED State/County/ District
	4/10/2025	SIN067652	V010886--School Steps Inc	581000--Educational Consultant	Printed (	28,490.00	5,775.00	MAR25 - CS PSY Direct and Collateral - River	6500--6500- SPED State/County/ District
	4/10/2025	SIN067657	V010886--School Steps Inc	581000--Educational Consultant	Printed (	28,490.00	3,877.50	MAR25 - SPED/RSP Direct and Collateral - River	6500--6500- SPED State/County/ District
7/15/2025	6/16/2025	INV00970314	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed (	1,852.50	1,170.00	Services 5/10/25- 5/16/25 - River GenED	0000--0000- Unrestricted
	5/24/2025	INV00973867	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed (	1,852.50	390.00	5/17/25-5/23/25 Substitute SVC - River GenED	0000--0000- Unrestricted
	5/31/2025	INV00977476	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed (	1,852.50	292.50	Services 5/24/25- 5/30/25- River GenED	0000--0000- Unrestricted
7/15/2025	5/9/2025	1014896	V011341--The Education Team	581200--Other Student Activiti	Printed (	1,438.91	296.66	5/2/25 Sub. SVC - GenED - River	0000--0000- Unrestricted
	5/16/2025	1017083	V011341--The Education Team	581200--Other Student Activiti	Printed (	1,438.91	296.66	5/9/25 Substitute SVC - River GenED	0000--0000- Unrestricted
	5/23/2025	1019285	V011341--The Education Team	581200--Other Student Activiti	Printed (	1,438.91	658.80	5/13/25-5/14/25 Substitute SVC - River GenED	0000--0000- Unrestricted
	6/6/2025	1023554	V011341--The Education Team	581200--Other Student Activiti	Printed (	1,438.91	186.79	5/27/25 Substitute SVC - River	0000--0000- Unrestricted
7/15/2025	5/21/2025	05/21/25 - REIMB - A	V025849--Tim phillips	431500--Classroom Materials an	Printed (	242.09	132.69	REIMB: Parent supplies for 7th Gr. 'Dunk Tank'	6300--6300- Restricted Lottery
	5/21/2025	05/21/25 - REIMB-B	V025849--Tim phillips	431500--Classroom Materials an	Printed (	242.09	74.00	REIMB: Parent supplies for 7th Gr. 'Dunk Tank'	6300--6300- Restricted Lottery
	5/21/2025	05/21/25 - REIMB - C	V025849--Tim phillips	431500--Classroom Materials an	Printed (	242.09	35.40	REIMB: Parent supplies for 7th Gr. 'Dunk Tank'	6300--6300- Restricted Lottery

Total for 07/15/2025							58,404.06		
7/8/2025	6/17/2025	06/17/25 PR	V014114--Danuta Dias	950100--Accrued Salaries	Printed (	10,482.32	10,482.32	PR PE 05/16/25 to 05/31/25	0000--0000-Unrestricted
Total for 07/08/2025							10,482.32		
7/3/2025	6/12/2025	06/12/25 - REIMB-A	V023276--Brittany Galles	520000--Travel and Conferences	Printed (	55.86	22.12	REIMB: Mileage 3/5/25 - 4/14/25	0000--0000-Unrestricted
	6/12/2025	06/12/25 - REIMB-B	V023276--Brittany Galles	520000--Travel and Conferences	Printed (	55.86	33.74	REIMB: Mileage 4/14/25 - 5/20/25	0000--0000-Unrestricted
7/3/2025	6/10/2025	06/10/25 - REIMB	V025879--Matthew Occhicone	430000--Materials and Supplies	Printed (	269.61	269.61	REIMB: Playground Equipment 3/12/25	0000--0000-Unrestricted
Total for 07/03/2025							325.47		
7/1/2025	5/22/2025	05/22/25- REIMB	V021698--Amanda Maples	583000--Field Trip Expenses	Printed (	83.26	83.26	REIMB: 8th-Olive Banquet	0000--0000-Unrestricted
7/1/2025	6/6/2025	23583698	V003108--AT&T-Box 9011	590000--Communications (Tele.,	Printed (	218.06	218.06	05/06/25 - 06/05/25 - River phones	0000--0000-Unrestricted
7/1/2025	5/27/2025	05/27/25 - REIMB	V021416--Dominic Nordin	470000--Food and Food Supplies	Printed (	20.30	20.30	REIMB: Mileage for Universal Meal Prep 5/12/25 - 5/16/25	5310--5310-Child Nutrition School Program
7/1/2025	6/9/2025	132 - 6/9/25	V014306--Leila Barber	581000--Educational Consultant	Printed (	325.00	325.00	Feb 2025 Mentoring - River	4035--4035-Title II Improving Teacher Quality
7/1/2025	5/9/2025	41056	V009694--Lilipoh Publishing Inc-317 Church	590000--Communications (Tele.,	Printed (	6.00	6.00	Shipping for Lilipoh Magazine - Issue #119 - River	0000--0000-Unrestricted
7/1/2025	5/30/2025	05/30/25 - REIMB	V019111--Lisa Moraga	583000--Field Trip Expenses	Printed (	424.80	424.80	REIMB: Campground Reservation fee - Olive 8-R	0000--0000-Unrestricted
7/1/2025	5/27/2025	5/27/2025	V016916--Lynn Freund	431500--Classroom Materials an	Printed (	49.13	49.13	Reimb. PBK class supplies	6300--6300-Restricted Lottery
7/1/2025	2/10/2025	251722	V004820--Sacramento County Office of Education	521000--Training and Developme	Printed (	125.00	62.50	Math Framework Training - Lorenz	4035--4035-Title II Improving Teacher Quality
			V004820--Sacramento County Office of Education	521000--Training and Developme	Printed (	125.00	62.50	Math Framework Training - Lorenz	4035--4035-Title II Improving Teacher Quality

7/1/2025	5/28/2025	05/28/25 - REIMB	V025847--Susie McGuffin	430000--Materials and Supplies	Printed (	81.51	81.51	REIMB: Graduation Supplies - River	0000--0000-Unrestricted
7/1/2025	5/27/2025	6114618869	V000101--Verizon Wireless	590000--Communications (Tele.,	Printed (	214.14	51.97	4/28-5/27/25 Cell phone SVC - River	0000--0000-Unrestricted
			V000101--Verizon Wireless	590000--Communications (Tele.,	Printed (	214.14	162.17	4/28-5/27/25 Cell phone SVC - CO	0000--0000-Unrestricted
Total for 07/01/2025							1,547.20		
6/18/2025	6/18/2025	06/13/25 - 0089663231-2	V005579--PG&E	550100--Utilities	EFT	31.19	31.19	Gas Charges 5/14/25-6/12/25	0000--0000-Unrestricted
6/18/2025	6/18/2025	05/19/25 - 7081791	V020711--SMUD	550100--Utilities	EFT	2,267.97	2,267.97	Electricity charges 04/17-05/15/25	0000--0000-Unrestricted
Total for 06/18/2025							2,299.16		
6/12/2025	5/1/2025	4817648	V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed (	18,006.42	748.59	June 2025 CO Medical Benefits	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed (	18,006.42	17,257.83	June 2025 River Medical Benefits	0000--0000-Unrestricted
6/12/2025	5/1/2025	44053-2	V000003--Charter School Management Corporation	587300--Financial Services	Printed (	8,884.21	8,884.21	Business Back-Office Support- June 2025	0000--0000-Unrestricted
6/12/2025	5/12/2025	05/12/25 - REIMB	V021416--Dominic Nordin	470000--Food and Food Supplies	Printed (	20.30	20.30	REIMB: Mileage for Meal prep and delivery - River	5310--5310-Child Nutrition School Program
6/12/2025	6/10/2025	06/10/25 PR CK	V025702--Eowyn K. Cole	950100--Accrued Salaries	Printed (	199.56	199.56	06/10/25 PR CK PP 5/16/25 - 5/31/25	0000--0000-Unrestricted
6/12/2025	6/5/2025	06/05/2025 PR CK	V016044--Meagan Kilpatrick	950100--Accrued Salaries	Printed (	3,010.02	3,010.02	06/05/2025 PR CK - PP - 5/16/25 - 6/30/25	0000--0000-Unrestricted
6/12/2025	3/21/2025	INV5524564	V010641--Renaissance Learning Inc	933000--Prepaid Expenses	Printed (	2,882.00	2,882.00	Assessments - 2025-26 FastBridge Subscription	0000--0000-Unrestricted
6/12/2025	5/3/2025	INV00963021	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed (	2,490.00	180.00	Substitute Services - 04/26/25 - 05/2/25 Aftercare - ELOP River	2600--2600-Expanded Learning Opportun. Prog
			V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed (	2,490.00	780.00	Substitute Services - 04/26/25 - 05/2/25 GenEd River	0000--0000-Unrestricted
	5/10/2025	INV00966763	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed (	2,490.00	1,530.00	Substitute Services - 5/3/25 - 5/9/25 - River GenEd	0000--0000-Unrestricted

6/12/2025	5/16/2025	50343	V020376--The Learning Internet Inc	933000--Prepaid Expenses	Printed (	811.25	811.25	Easy Tech Keyboarding & Word Processing Student Licenses - 9/18/25 - 9/17/26	0000--0000-Unrestricted
6/12/2025	5/1/2025	9013	V011666--Valley Office Equipment-1750 Prairie City Rd	560500--Equipment Rental/Lease	Printed (	1,941.40	531.92	Qtrly Copier fee - C.O.	0000--0000-Unrestricted
			V011666--Valley Office Equipment-1750 Prairie City Rd	560500--Equipment Rental/Lease	Printed (	1,941.40	1,409.48	Qtrly Copier Fee - River	0000--0000-Unrestricted
6/12/2025	4/27/2025	6112112136	V000101--Verizon Wireless	590000--Communications (Tele.,	Printed (	215.08	52.18	Phone Charges - 03/28/25 - 4/27/25	0000--0000-Unrestricted
			V000101--Verizon Wireless	590000--Communications (Tele.,	Printed (	215.08	162.90	River Phone Charges - 03/28/25 - 4/27/25 C.O.	0000--0000-Unrestricted
Total for 06/12/2025							38,460.24		
6/10/2025	5/21/2025	05/21/25 - REIMB	V015220--Alice Stamm	581000--Educational Consultant	Printed (	400.00	400.00	Apr25, May25 - Kinder Eurythmy - River	0000--0000-Unrestricted
6/10/2025	5/10/2025	05/10/25 - REIMB	V021870--Emiliano Medrano	583000--Field Trip Expenses	Printed (	102.29	102.29	Reimb. U-Haul trailer rental - 8th gr. F.T.	0000--0000-Unrestricted
6/10/2025	5/9/2025	05/09/25-REIMB	V025633--Keith Hellesvig	583000--Field Trip Expenses	Printed (	1,104.06	457.67	Reimb. Olive 8th Gr. Trip - River - Costco	0000--0000-Unrestricted
	5/9/2025	05/09/25-REIMB - 2	V025633--Keith Hellesvig	583000--Field Trip Expenses	Printed (	1,104.06	435.17	Reimb. Olive 8th Gr. Trip - River - Costco	0000--0000-Unrestricted
	5/9/2025	05/09/25-REIMB - 3	V025633--Keith Hellesvig	583000--Field Trip Expenses	Printed (	1,104.06	211.22	Reimb. Olive 8th Gr. Trip - River - Costco	0000--0000-Unrestricted
6/10/2025	5/6/2025	157923	V010649--Rescue Training Institute Inc	430000--Materials and Supplies	EFT	64.65	64.65	Defib supplies- River	0000--0000-Unrestricted
6/10/2025	5/14/2025	05/14/25 - REFUND	V025634--Tonja DelGatto	869900--All Other Local Revenu	Printed (	300.00	300.00	Refund Parent for CX Field Trip - Cottonwood 7-R	0000--0000-Unrestricted
Total for 06/10/2025							1,971.00		
							243,060.97	243,060.97	

Company name: Golden Valley
Report name: General Ledger report
Reporting Book: ACCRUAL
Start Date: 7/1/2024
End Date: 6/30/2025
Location: GVC030--Orchard Charter School

Local Revenue FY2425 \$44,728

Posted dt.	Doc dt.	Doc	Memo/Description	Restriction	Location	JNL	Debit	Credit	Balance
583000 - Field Trip Expenses (Balance forward As of 07/01/2024)									0.00
9/25/2024	5/12/2024	Cust ID: 050224GVC	Bill - Fieldguides Inc: F.T. -Bluebell - Bal. Due from Spring 24 - Malakoff Diggins	0000	GVC030	APJ	480.00		480.00
9/25/2024	8/23/2024	Cust ID: 051425GVC	Bill - Fieldguides Inc: F.T. - Baobab - Deposit MAY25 - Malakoff Diggins	0000	GVC030	APJ	1,000.00		1,480.00
9/25/2024	9/17/2024	In-House F.T. \"Peter and the Wolf\" 11/15/2024	Bill - Fratello Marionettes: In-House F.T. \"Peter and the Wolf\" 11/15/2024	0000	GVC030	APJ	675.00		2,155.00
9/26/2024	9/16/2024	31606887	Bill - Bishop's Pumpkin Farm Inc.: 10/29/24 Field Trip - Bishop's Pumpkin Farm	0000	GVC030	APJ	324.00		2,479.00
9/30/2024	7/24/2024	6532	Bill - Soil Born Farms: Field Trip 11/8/24 for Oliver-Iraci's Class - 26 Youth	0000	GVC030	APJ	390.00		2,869.00
9/30/2024	9/23/2024	Cust: 38670	Bill - B Street Theatre: 12/5/24 Play - Catalpa F.T. deposit	0000	GVC030	APJ	84.00		2,953.00
9/30/2024	9/30/2024	USB 9/15 x0119	J Oliver-Iraci - \"earned party\"	0000	GVC030	GJ	54.89		3,007.89
10/10/2024	10/8/2024	5819	Bill - Call of the Sea: Full Payment for 11/06/24 9 am Sail	0000	GVC030	APJ	1,675.00		4,682.89
10/22/2024	10/22/2024	220	Bill - Sunrise Rollerland: Field Trip - Fundraiser Party for Sequoia class Deposit	0000	GVC030	APJ	300.00		4,982.89
10/30/2024	10/3/2024	6783	Bill - Soil Born Farms: Bluebell Field Trip 11/12/24 for Walkin's Class	0000	GVC030	APJ	480.00		5,462.89
10/30/2024	10/22/2024	RC9	Bill - Synergia Learning Center: 8-O Ropes Course F.T.	0000	GVC030	APJ	1,600.00		7,062.89
10/31/2024	9/3/2024	Cust: 38670	Bill - B Street Theatre: Catalpa Field Trip - 12/5/2024 - Remaining balance due	0000	GVC030	APJ	280.00		7,342.89
10/31/2024	10/31/2024	USB 10/15 x1026	J Booth - Magnolia Field Trip - Black Chasm Caverns	0000	GVC030	GJ	312.00		7,654.89
10/31/2024	10/31/2024	USB 10/15 x8805	J Evans - Baobab Field Trip - Chaw'se Grinding Rock	0000	GVC030	GJ	54.00		7,708.89
11/6/2024	11/6/2024	Cust: 39423	Bill - B Street Theatre: F.T. - Primrose - \"Tis the Season\" 12/17/24	0000	GVC030	APJ	351.00		8,059.89
11/30/2024	11/11/2024	ST1	Bill - Synergia Learning Center: Palm - 8th Gr. F.T. - deposit	0000	GVC030	APJ	7,000.00		15,059.89
11/30/2024	11/30/2024	USB 11/15 x0480	S McCann - Sequoia Field Trip - S. F. - Age of Sail	0000	GVC030	GJ	263.93		15,323.82
11/30/2024	11/30/2024	USB 11/15 x0893	C Evans - Ice Skating Fundraiser - Orchard - Magnolia	0000	GVC030	GJ	280.00		15,603.82
11/30/2024	11/30/2024	USB 11/15 x0893	C Evans - Ice Skating Fundraiser - Orchard - Sequoia	0000	GVC030	GJ	210.00		15,813.82
11/30/2024	11/30/2024	USB 11/15 x0893	C. Evans - Ice Skating Fundraiser - Orchard - Palm	0000	GVC030	GJ	200.00		16,013.82
11/30/2024	11/30/2024	USB 11/15 x1018	C. Rohrbacker - Jacaranda Field Trip - Bishop's Pumpkin Farm	0000	GVC030	GJ	14.00		16,027.82
11/30/2024	11/30/2024	USB 11/15 x7189	B. Hanley - Primrose Field Trip - Bishop's Pumpkin Farm	0000	GVC030	GJ	348.00		16,375.82
11/30/2024	11/30/2024	USB 11/15 x8805	J. Evans - Baobab Field Trip - Bishop's Pumpkin Farm	0000	GVC030	GJ	4.00		16,379.82
12/23/2024	12/6/2024	0159	Bill - Folsom Historic District Association: Ice Rink Event	0000	GVC030	APJ	260.00		16,639.82

12/23/2024	12/6/2024	0159	Bill - Folsom Historic District Association: Ice Skating F.T. - Orchard - Sequoia	0000	GVC030	APJ	130.00	16,769.82
12/23/2024	12/6/2024	0159	Bill - Folsom Historic District Association: Ice Skating F.T. - Orchard - Palm	0000	GVC030	APJ	200.00	16,969.82
12/27/2024	12/27/2024	USB 12/16 x6718	Z. Phillips - 2-O - Yew F. T. - B Street Theatre	0000	GVC030	GJ	578.00	17,547.82
12/31/2024	11/20/2024	11/20/24 - REIMB	Bill - Miranda Clements: Reimb. 7-O Sequoia Field Trip food	0000	GVC030	APJ	161.33	17,709.15
12/31/2024	10/30/2034	Cust: 39423	Bill - B Street Theatre: 5-O Bluebell - "Marie Curie..." 2/7/25	0000	GVC030	APJ	481.00	18,190.15
12/31/2024	11/29/2024	May 2025 - Deposit OSS	Bill - Mount Hermon Association, Inc.: 6-O Magnolia - "Outdoor Science School" 5/19-5/22/25	0000	GVC030	APJ	1,000.00	19,190.15
1/17/2025	10/30/2024	Cust ID: 050224GVC	Bill - Fieldguides Inc: Bluebell - 5-O - Coastal Science - Deposit	0000	GVC030	APJ	1,000.00	20,190.15
1/29/2025	1/27/2025	ST1 2/15/25 Payment	Bill - Synergia Learning Center: Palm - 8th Gr. Trip - Second payment	0000	GVC030	APJ	3,500.00	23,690.15
1/31/2025	1/31/2025	USB 1/15 x0119	J. Oliver-Iraci - Madrona FT (Inn Town)	0000	GVC030	GJ	319.00	24,009.15
2/28/2025	2/12/2025	02/12/25 - REIMB	Bill - Melissa Strand: Reimb. 3rd-Madrona Fundraiser (parent)	0000	GVC030	APJ	90.58	24,099.73
2/28/2025	1/24/2025	Cust ID: 050224GVC	Bill - Fieldguides Inc: 4-O, Baobab class - Malakoff Diggins F.T. May 2025	0000	GVC030	APJ	4,375.00	28,474.73
2/28/2025	2/16/2025	ST1 3/15/25 Balance Due	Bill - Synergia Learning Center: Palm-O - 8th Gr. Field Trip	0000	GVC030	APJ	3,900.00	32,374.73
3/24/2025	3/3/2025	05/16/25 - Pentathlon	Bill - Live Oak Waldorf School: Bluebell - Pentathlon Field Trip	0000	GVC030	APJ	2,100.00	34,474.73
3/24/2025	1/24/2025	Cust ID: 050224GVC	Bill - Fieldguides Inc: Bluebell - Coastal Science, Pt Reyes F.T.	0000	GVC030	APJ	4,700.00	39,174.73
3/31/2025	3/23/2025	042925	Bill - Fog Willow Farms: Primrose F.T. to Fog Willow Farms	0000	GVC030	APJ	190.00	39,364.73
3/31/2025	3/31/2025	Medieval Games	Bill - Yuba River Charter School: 03/31/25 - Medieval Games	0000	GVC030	APJ	2,340.00	41,704.73
4/9/2025	4/2/2025	4022025	Bill - Fairytale Town: Primrose F.T. to Fairytale Town	0000	GVC030	APJ	104.00	41,808.73
4/17/2025	4/17/2025	USB 4/15 x0119	J Oliver-Iraci - Madrona Field Trip	0000	GVC030	GJ	118.70	41,927.43
4/30/2025	4/21/2025	04/21/24 REIMB	Bill - Julie Gugerty: Reimb. Madrona camping trip food	6300	GVC030	APJ	150.35	42,077.78
4/30/2025	4/21/2025	04/21/24 REIMB	Bill - Julie Gugerty: Reimb. Madrona camping trip food	6300	GVC030	APJ	147.41	42,225.19
4/30/2025	4/13/2025	Cust ID: 050224GVC	Bill - Fieldguides Inc: Bluebell - Final Invoice - Pt. Reyes F.T.	0000	GVC030	APJ	2,617.50	44,842.69
4/30/2025	11/6/2024	Cust: 39467	Bill - B Street Theatre: Sequoia F.T. - "Marie Curie"	0000	GVC030	APJ	364.00	45,206.69
5/15/2025	5/15/2025		J Evans - Baobab Sacramento Zoo Field Trip	0000	GVC030	GJ	340.00	45,546.69
5/16/2025	5/1/2025	Outdoor Science Program	Bill - Mount Hermon Association, Inc.: 6th-Orchard Magnolia - "Outdoor Science School" 5/19-5/22/25 BAL DUE	0000	GVC030	APJ	7,910.00	53,456.69
5/16/2025	4/30/2025	REIMB	Bill - Michelle McDonough: REIMB: Field Trip - Fog Willow Farms	6300	GVC030	APJ	90.00	53,546.69
5/16/2025	5/5/2025	REIMB	Bill - Jamie Grutzmacher: REIMB: 8th Gr. May Day Supplies - Palm	0000	GVC030	APJ	137.02	53,683.71
5/16/2025	5/5/2025	REIMB	Bill - Jamie Grutzmacher: REIMB: 8th Gr. May Day Supplies - Palm	0000	GVC030	APJ	41.99	53,725.70
5/20/2025	5/20/2025	05/20/25 Deposit	Sunrise Rollerland Deposit Return	0000	GVC030	CRJ	300.00	53,425.70
6/3/2025	5/30/2025	REIMB	Bill - Lisa Otto: REIMB: Supplies for Banquest 5/29/25	0000	GVC030	APJ	44.95	53,470.65
6/27/2025	5/16/2025	REIMB	Bill - Lisa Otto: REIMB: Sunsplash F.T. - Palm Tree - 8-O	0000	GVC030	APJ	655.00	54,125.65
6/30/2025	6/11/2025	Cust ID: 051425GVCF	Bill - Fieldguides Inc: 4th-Orchard - Baobab - Final balance due - Malakoff	0000	GVC030	APJ	1,776.25	55,901.90
6/30/2025	5/22/2025	REIMB	Bill - Nicole McClintock: REIMB: Park Rental Fee - Class Party 5/8/25	0000	GVC030	APJ	120.00	56,021.90

6/30/2025	5/27/2025	REIMB	Bill - Jamie Grutzmacher: REIMB: 8th Gr. Supplies for End of Year activity - Orchard	0000	GVC030	APJ	17.29	56,039.19	
6/30/2025	5/27/2025	REIMB	Bill - Jamie Grutzmacher: REIMB: 8th Gr. Volunteer Gifts - Orchard	0000	GVC030	APJ	82.05	56,121.24	
6/30/2025	5/27/2025	REIMB	Bill - Jamie Grutzmacher: REIMB: 8th Gr. Supplies for End of Year activities - Orchard	0000	GVC030	APJ	55.44	56,176.68	
6/30/2025	5/30/2025	REIMB	Bill - Gina Weber: REIMB: Jars for Flowers - Palm Banquet	0000	GVC030	APJ	31.12	56,207.80	
6/30/2025	5/30/2025	REIMB	Bill - Jamie Grutzmacher: REIMB: 8th Gr. Banquet Food & Supplies - Orchard	0000	GVC030	APJ	936.39	57,144.19	
6/30/2025	6/9/2025	REIMB	Bill - Lisa Otto: REIMB: 7th Grade - Volunteer Gifts for Graduation	0000	GVC030	APJ	90.00	57,234.19	
6/30/2025	6/30/2025	USB 6/16 x1026	J Booth - Magnolia Santa Cruz Field Trip	0000	GVC030	GJ	917.44	58,151.63	
Totals for 583000 - Field Trip Expenses							58,451.63	300.00	58,151.63
Grand total							58,451.63	300.00	58,151.63

Company name: Golden Valley
Report name: General Ledger report
Reporting Book: ACCRUAL
Start Date: 7/1/2024
End Date: 6/30/2025
Location: GVC020--River Charter School

Local Revenue FY2425 \$20,012

Posted dt.	Doc dt.	Doc	Memo/Description	Restriction	Location	JNL	Debit	Credit	Balance
583000 - Field Trip Expenses (Balance forward As of 07/01/2024)									0.00
7/24/2024	5/30/2024	REIMB: Olive FT	Bill - Lisa Moraga: REIMB: Olive FT-camping reservations 2024-25	0000	GVC020	APJ	432.00		432.00
9/30/2024	9/6/2024	09/06/24 - REIMB	Bill - Hillary Pollock: Reimb. Food - Lakes Basin Field Trip - Olive	0000	GVC020	APJ	522.10		954.10
9/30/2024	9/13/2024	09/13/24 - REIMB	Bill - Hillary Pollock: Reimb. Food - Lakes Basin Field Trip - Olive	0000	GVC020	APJ	131.45		1,085.55
9/30/2024	9/26/2024	09/26/24 REIMB	Bill - Amanda Maples: Reimb. Mileage - Olive Tree F.T.	0000	GVC020	APJ	183.58		1,269.13
9/30/2024	9/23/2024	Confirmation #: 3658024289561	Bill - Limantour Lodge: Accommodation 05/07/25 - 05/09/25	0000	GVC020	APJ	6,384.00		7,653.13
9/30/2024	9/10/2024	In-House F.T. \"The North Pole Review\" 12/20/24	Bill - Fratello Marionettes: In-House F.T. \"The North Pole Review\" 12/20/24	0000	GVC020	APJ	135.00		7,788.13
9/30/2024	9/10/2024	In-House F.T. \"The North Pole Review\" 12/20/24	Bill - Fratello Marionettes: In-House F.T. \"The North Pole Review\" 12/20/24	0000	GVC020	APJ	135.00		7,923.13
9/30/2024	9/10/2024	In-House F.T. \"The North Pole Review\" 12/20/24	Bill - Fratello Marionettes: In-House F.T. \"The North Pole Review\" 12/20/24	0000	GVC020	APJ	135.00		8,058.13
9/30/2024	9/10/2024	In-House F.T. \"The North Pole Review\" 12/20/24	Bill - Fratello Marionettes: In-House F.T. \"The North Pole Review\" 12/20/24	0000	GVC020	APJ	270.00		8,328.13
9/30/2024	9/23/2024	RES ID 3658024289561	Bill - Point Reyes Lodging Corporation: Lodging 5/7 - 5/9/25	0000	GVC020	APJ	6,384.00		14,712.13
10/9/2024	10/7/2024	14077053	Bill - HI SF Fisherman's Wharf: S.F. Field Trip - Lodging - Sequoia	0000	GVC020	APJ	1,292.51		16,004.64
10/9/2024	10/3/2024	10/03/24 REIMB	Bill - Emiliano Medrano: Reimb. U-Haul for Olive Tree-Lakes Basin F.T.	0000	GVC020	APJ	118.68		16,123.32
10/9/2024	10/3/2024	10/03/24 REIMB	Bill - Emiliano Medrano: Reimb. Mileage - Olive Tree F.T.	0000	GVC020	APJ	203.01		16,326.33
10/30/2024	10/2/2024	Cust: 38670	Bill - B Street Theatre: S. Chase - Sycamore - F.T. (12/10/24) deposit	0000	GVC020	APJ	135.00		16,461.33
10/31/2024	10/31/2024	12/06/24 - Balance Due	Bill - City of Folsom, Parks & Recreation: 12/06/24 - Balance Due	0000	GVC020	APJ	280.00		16,741.33
10/31/2024	10/2/2024	Cust: 38670	Bill - B Street Theatre: S. Chase - Sycamore - F.T. (12/10/24) deposit	0000	GVC020	APJ	630.00		17,371.33
10/31/2024	10/1/2024	customer #38796	Bill - B Street Theatre: F.T. - Meadowbrook - Balance due for 11/20/2024 'Tis the Season'	0000	GVC020	APJ	200.00		17,571.33
10/31/2024	10/11/2024	RC6	Bill - Synergia Learning Center: 10/28/24 F.T. - Laurel-River - Ropes Course	0000	GVC020	APJ	2,940.00		20,511.33
10/31/2024	10/15/2024	REIMB: F.T.	Bill - Lisa Moraga: Reimb. F.T. - class dinner and mini golf class	0000	GVC020	APJ	336.90		20,848.23
10/31/2024	10/16/2024	REIMB: F.T.	Bill - Lisa Moraga: Reimb. F.T. - Entry/Camping Use Fee State Park	0000	GVC020	APJ	552.80		21,401.03
10/31/2024	10/31/2024	USB 10/15 x1574	D Dias - Chestnut Field Trip - Maidu Museum	0000	GVC020	GJ	484.00		21,885.03
11/4/2024	11/4/2024	Confirmation #: 3658024289561	Bill - Limantour Lodge: Accommodation 05/07/25 - 05/09/25	0000	GVC020	APJ		6,384.00	15,501.03
11/11/2024	11/11/2024	11/11/24 - REIMB	Bill - Sydney Strawn-Boggs: Reimb. Manzanita F.T. - Zittel Farms	0000	GVC020	APJ	275.00		15,776.03
11/30/2024	11/30/2024	USB 11/15 x0893	C. Evans - Chestnut 4-R Field Trip - Folsom Zoo	0000	GVC020	GJ	296.00		16,072.03
11/30/2024	11/30/2024	USB 11/15 x4585	S. Chase - Sycamore Field Trip - Zittel Farm	0000	GVC020	GJ	310.00		16,382.03

12/20/2024	12/11/2024	WMZN296	Bill - Esquire Imax Theatre: 4-R Chestnut F.T. 1/28/2025	0000	GVC020	APJ	390.00	16,772.03
12/27/2024	12/27/2024	USB 12/16 x0708	L. Johnson - Meadowbrook F.T. parking	0000	GVC020	GJ	10.00	16,782.03
12/31/2024	11/22/2024	4-R Chestnut - 3/26/25 \"Gold Rush History\"	Bill - Mother Lode River Trips, Ltd: 4-R Chestnut - 3/26/25 \"Gold Rush History\"	0000	GVC020	APJ	800.00	17,582.03
12/31/2024	10/29/2024	Cust: 39423	Bill - B Street Theatre: 4-R Chestnut - \"Hardy Boys\" 4/24/25	0000	GVC020	APJ	360.00	17,942.03
1/29/2025	1/13/2025	7856	Bill - American River Natural History Association: Chestnut F.T. \"Amazing Adaptations\"	0000	GVC020	APJ	260.00	18,202.03
1/29/2025	1/27/2025	4-R Chestnut - \"Gold Rush History\" Balance Du	Bill - Mother Lode River Trips, Ltd: 4-R Chestnut - \"Gold Rush History\" Balance Due	0000	GVC020	APJ	1,790.00	19,992.03
2/28/2025	2/27/2025	7205	Bill - Soil Born Farms: Manzanita- R, Field Trip	0000	GVC020	APJ	432.00	20,424.03
2/28/2025	2/25/2024	02/22/25 - Pentathlon	Bill - Live Oak Waldorf School: 5-R Poppy class - Pentathlon - Golden River School	0000	GVC020	APJ	2,240.00	22,664.03
2/28/2025	2/27/2025	02/27/25 - 14082338	Bill - HI SF Fisherman's Wharf: 7-R, Cottonwood class - San Francisco F.T. April 2025	0000	GVC020	APJ	3,546.90	26,210.93
2/28/2025	2/28/2025	USB 2/17 x6802	L Moraga - Cottonwood 7-R Field Trip	0000	GVC020	GJ	90.00	26,300.93
2/28/2025	2/28/2025	USB 2/17 x6802	L Moraga - Olive 8-R Field Trip	0000	GVC020	GJ	178.50	26,479.43
3/24/2025	3/10/2025	REIMB: F.T.	Bill - Lisa Moraga: Reimb. Field Trip - Sac Waldorf Track Meet	0000	GVC020	APJ	105.00	26,584.43
3/31/2025	3/31/2025	03/31/25 REIMB	Bill - Bryan Ahola: Reimb. Parent for cx'd 'Age of Sail' trip - Cottonwood-River	0000	GVC020	APJ	300.00	26,884.43
4/14/2025	4/8/2025	5523973	Bill - Blue Waters Kayaking: Youth Heart's Desire - 4hr Tour -8-Olive class Field Trip	0000	GVC020	APJ	4,492.80	31,377.23
4/14/2025	3/7/2025	Medieval Games	Bill - Yuba River Charter School: 04/07/25 - Medieval Games	0000	GVC020	APJ	2,340.00	33,717.23
4/17/2025	4/17/2025	USB 4/15 x0893	C Evans - The Print Center - Soccer uniforms - Sports Fund	0000	GVC020	GJ	2,415.71	36,132.94
4/30/2025	4/11/2025	04/11/25 - REIMB	Bill - Jennifer Cantzler: Refund - Cottonwood Field Trip 'Age of Sail'	0000	GVC020	APJ	300.00	36,432.94
5/31/2025	5/9/2025	05/09/25- REIMB	Bill - Keith Hellesvig: Reimb. Olive 8th Gr. Trip - River - Costco	0000	GVC020	APJ	457.67	36,890.61
5/31/2025	5/9/2025	05/09/25- REIMB - 2	Bill - Keith Hellesvig: Reimb. Olive 8th Gr. Trip - River - Costco	0000	GVC020	APJ	435.17	37,325.78
5/31/2025	5/9/2025	05/09/25- REIMB - 3	Bill - Keith Hellesvig: Reimb. Olive 8th Gr. Trip - River - Costco	0000	GVC020	APJ	211.22	37,537.00
5/31/2025	5/10/2025	05/10/25 - REIMB	Bill - Emiliano Medrano: Reimb. U-Haul trailer rental - 8th gr. F.T.	0000	GVC020	APJ	102.29	37,639.29
6/17/2025	6/17/2025	Trans # 004 0009	Other Receipt: Blue Waters Refund - Youth Hearts Desire Tour	0000	GVC020	CRJ	359.80	37,279.49
6/27/2025	5/22/2025	REIMB	Bill - Amanda Maples: REIMB: 8th-Olive Banquet	0000	GVC020	APJ	83.26	37,362.75
6/27/2025	5/30/2025	REIMB	Bill - Lisa Moraga: REIMB: Campground Reservation fee - Olive 8-R	0000	GVC020	APJ	424.80	37,787.55
6/30/2025	6/30/2025	GVC adjust negative dimension	GVC adjust negative dimension	0000	GVC020	GJ	359.80	37,427.75
6/30/2025	6/30/2025	GVC adjust negative dimension	GVC adjust negative dimension	0000	GVC020	GJ	359.80	37,787.55
6/30/2025	6/30/2025	USB 6/16 x0033	J Haynes - 8th- Olive Banquet	0000	GVC020	GJ	975.00	38,762.55
Totals for 583000 - Field Trip Expenses							45,866.15	38,762.55

Grand total

45,866.15 7,103.60 38,762.55

Company name: Golden Valley
Report name: General Ledger report
Reporting Book: ACCRUAL
Start Date: 7/1/2023
End Date: 6/30/2024
Location: GVC030--Orchard Charter School

Local Revenue FY2324 \$40,336

Posted dt.	Doc dt.	Doc	Memo/Description	Restriction	Location	JNL	Debit	Credit	Balance
583000 - Field Trip Expenses (Balance forward As of 07/01/2023)									0.00
8/31/2023	8/31/2023		Exploration Series Field Trips-998-33-5856-Soil Born Farms-	0000	GVC030	OBJ	2,400.00		2,400.00
9/21/2023	8/24/2023	8242024 DEPOSIT	Bill - Fieldguides Inc: Bluebell FT - MAY2023 - Malakoff Diggins Deposit	0000	GVC030	APJ	1,000.00		3,400.00
10/12/2023	9/6/2023	041024GVC	Bill - Fieldguides Inc: Field Trip Deposit - Coastal Science Program 04/10/24 - 04/12/24	0000	GVC030	APJ	1,000.00		4,400.00
11/30/2023	11/30/2023	USB 11/15 x0119	J Oliver-Iraci - Field Trip - Apple Hill	0000	GVC030	GJ	270.00		4,670.00
12/27/2023	12/12/2023	Educational Sail - 05/02/24	Bill - Call of the Sea: Educational Sail - 05/02/24	0000	GVC030	APJ	837.50		5,507.50
12/27/2023	11/14/2023	Nature Plus - 02/27/24	Bill - Effie Yeaw Nature Center - EYNC: Nature Plus - 02/27/24	0000	GVC030	APJ	295.00		5,802.50
12/31/2023	12/31/2023	USB 12/15 x8527	C Fryer - Palm 7-0 Field Trip	0000	GVC030	GJ	389.95		6,192.45
1/10/2024	1/8/2024	050224GVC	Bill - Fieldguides Inc: Malaoff Diggins - Bluebell - 2nd Deposit	0000	GVC030	APJ	4,375.00		10,567.45
1/24/2024	1/1/2024	Cust: 1454	Bill - B Street Theatre: Prince of Lightning Showing - 02/16/24	0000	GVC030	APJ	520.00		11,087.45
1/31/2024	1/31/2024	USB 1/15 x8527	C Fryer - Palm 7-0 Field Trip	0000	GVC030	GJ	420.83		11,508.28
2/5/2024	2/1/2024	PA0099399	Bill - Positive Adventures LLC: 8th Grade Overnight Trip 04/26/24 - 04/19/24 (24 Students)	0000	GVC030	APJ	7,680.00		19,188.28
2/8/2024	2/13/2024	05/10/24 - Medieval Games Deposit	Bill - Yuba River Charter School: 05/10/24 - Medieval Games Deposit	0000	GVC030	APJ	100.00		19,288.28
2/14/2024	2/4/2024	Aladdin February 7, 2024 (10:50 AM)	Bill - Fratello Marionettes: Aladdin February 7, 2024 (10:50 AM)	0000	GVC030	APJ	135.00		19,423.28
2/14/2024	2/4/2024	Aladdin February 7, 2024 (10:50 AM)	Bill - Fratello Marionettes: Aladdin February 7, 2024 (10:50 AM)	0000	GVC030	APJ	135.00		19,558.28
2/14/2024	2/4/2024	Aladdin February 7, 2024 (10:50 AM)	Bill - Fratello Marionettes: Aladdin February 7, 2024 (10:50 AM)	0000	GVC030	APJ	135.00		19,693.28
2/14/2024	2/4/2024	Aladdin February 7, 2024 (10:50 AM)	Bill - Fratello Marionettes: Aladdin February 7, 2024 (10:50 AM)	0000	GVC030	APJ	135.00		19,828.28
2/14/2024	2/4/2024	Aladdin February 7, 2024 (10:50 AM)	Bill - Fratello Marionettes: Aladdin February 7, 2024 (10:50 AM)	0000	GVC030	APJ	135.00		19,963.28
2/14/2024	1/8/2024	Coastal Science Prgm, April 10-12, 2024	Bill - Fieldguides Inc: 2nd deposit - Coastal Science - Magnolia 5-O	0000	GVC030	APJ	4,375.00		24,338.28
2/19/2024	2/5/2024	05/17/24 - Pentathlon	Bill - Live Oak Waldorf School: 37th Annual Pentathlon - 05/17/24	0000	GVC030	APJ	2,190.00		26,528.28
4/4/2024	4/2/2024	5631	Bill - Call of the Sea: Balance Due for 5/2/24 Sail	0000	GVC030	APJ	837.50		27,365.78
4/15/2024	2/1/2024	Balance Due - Ponderosa 8th Gr. Trip	Bill - Positive Adventures LLC: 8th Grade Overnight Trip 04/26/24 - 04/19/24 (24 Students)	0000	GVC030	APJ	8,258.20		35,623.98
4/30/2024	4/22/2024	04/22/24 - REIMB	Bill - Sydney Strawn-Boggs: REIMB: Field Trip - B Street Theatre	0000	GVC030	APJ	396.00		36,019.98
4/30/2024	5/2/2024	05/02/24 - REIMB	Bill - Garrett Werner: REIMB: Camping Trip Food, Uhaul Rental, Camping Fees (Pinnacles)	0000	GVC030	APJ	1,338.57		37,358.55
4/30/2024	4/30/2024	USB 4/15 x0119	J Oliver-Iraci - Museum FT - 2-O	0000	GVC030	GJ	249.60		37,608.15
4/30/2024	4/30/2024	USB 4/15 x5414	A Rainville Sequoia Field trip supplies	0000	GVC030	GJ	19.96		37,628.11
5/15/2024	5/15/2024	USB 5/15 x0119	J Oliver-Iraci - Madrona Tree gifts to parents	0000	GVC030	GJ	64.63		37,692.74

5/15/2024	5/15/2024	USB 5/15 x0119	J Oliver-Iraci - Ponderosa 8th Grade Trip car rental	0000	GVC030	GJ	584.23	38,276.97	
5/15/2024	5/15/2024	USB 5/15 x5414	A Rainville Sequoia Field trip supplies	0000	GVC030	GJ	249.88	38,526.85	
5/15/2024	5/15/2024	USB 5/15 x8519	C Nealy - Ponderosa 8th Grade Trip car rental	0000	GVC030	GJ	1,166.03	39,692.88	
5/20/2024	5/2/2024	05/02/24 - REIMB-1	Bill - Cristina Doyon: REIMB: Sequoia 6th Gr. Field Trip Groceries & Firewood	0000	GVC030	APJ	95.41	39,788.29	
5/20/2024	5/2/2024	05/02/24 - REIMB-2	Bill - Cristina Doyon: REIMB: Sequoia 6th Gr. Field Trip Groceries	0000	GVC030	APJ	203.17	39,991.46	
5/30/2024	5/15/2024	REIMB: Mileage	Bill - Cristina Doyon: REIMB: Mileage - 04/16/24 - 04/19/24	0000	GVC030	APJ	271.35	40,262.81	
5/30/2024	5/15/2024	REIMB: Mileage	Bill - Garrett Werner: REIMB: Mileage - 04/16/24 - 04/19/24	0000	GVC030	APJ	273.36	40,536.17	
6/26/2024	5/24/2024	05/24/24 - REIMB	Bill - Josh Flexman: REIMB: Maple - 8th-Field Trip mileage	0000	GVC030	APJ	111.89	40,648.06	
Totals for 583000 - Field Trip Expenses							40,648.06	0.00	40,648.06
Grand total							40,648.06	0.00	40,648.06

Company name: Golden Valley
Report name: General Ledger report
Reporting Book: ACCRUAL
Start Date: 7/1/2023
End Date: 6/30/2024
Location: GVC020--River Charter School

Local Revenue FY2324 \$41,703

Posted dt.	Doc dt.	Doc	Memo/Description	Restriction	Location	JNL	Debit	Credit	Balance
583000 - Field Trip Expenses (Balance forward As of 07/01/2023)									0.00
7/31/2023	7/31/2023		50% Deposit for 10/11/23 Sail-922-3-5451-Call of the Sea-	0000	GVC020	OBJ	837.50		837.50
7/31/2023	7/31/2023		Lodging for FT - Olive Tree - Age of Sail 50% deposit-922-7-14058369-HI SF Fisherman's Wharf-	0000	GVC020	OBJ	1,030.00		1,867.50
8/22/2023	8/22/2023		Other Receipt: Nature Bridge - Field Trip Refund Laural Tree River	0000	GVC020	CRJ		3,056.50	-1,189.00
9/19/2023	9/19/2023		FT - Olive Tree - Age of Sail 50%Balance PD in Full-1033-3-5511-Call of the Sea-	0000	GVC020	OBJ	837.50		-351.50
9/21/2023	9/14/2023	09/14/23 - REIMB	Bill - Amanda Parker: REIMB: Cottonwood Parent Meeting Supplies	0000	GVC020	APJ	143.48		-208.02
9/21/2023	9/18/2023	RES#: 14058369 BAL	Bill - HI SF Fisherman's Wharf: Lodging for FT - Olive Tree - Age of Sail 50% Balance Due	0000	GVC020	APJ	1,030.00		821.98
9/27/2023	9/18/2023	Cust: 1783	Bill - B Street Theatre: Poppy class FT "Tis the Season" Students: 37, Attendees: 1	0000	GVC020	APJ	481.00		1,302.98
10/26/2023	10/26/2023	10/10/23 -	Bill - Fratello Marionettes: 12/20/23 Performance	0000	GVC020	APJ	135.00		1,437.98
10/26/2023	10/26/2023	10/10/23 -	Bill - Fratello Marionettes: 12/20/23 Performance	0000	GVC020	APJ	135.00		1,572.98
10/26/2023	10/26/2023	10/10/23 -	Bill - Fratello Marionettes: 12/20/23 Performance	0000	GVC020	APJ	135.00		1,707.98
10/26/2023	10/26/2023	10/10/23 -	Bill - Fratello Marionettes: 12/20/23 Performance	0000	GVC020	APJ	270.00		1,977.98
10/31/2023	10/21/2023	REIMB: Ice Maker, Filtration System, etc.	Bill - Amanda Parker: REIMB: Ice Maker, Filtration System, etc.	0000	GVC020	APJ	36.18		2,014.16
10/31/2023	10/30/2023	REIMB: Rosicrucian Egyptian Museum	Bill - Alfred Lacoste: REIMB: Rosicrucian Egyptian Museum	0000	GVC020	APJ	350.00		2,364.16
10/31/2023	10/24/2023	REIMB: Sports Headbands	Bill - Amanda Parker: REIMB: Sports Headbands	0000	GVC020	APJ	66.78		2,430.94
10/31/2023	10/31/2023	USB 10/16 x0893	C Evans -Olive Class Rield Trip - River (Angel Island)	0000	GVC020	GJ	339.00		2,769.94
10/31/2023	10/31/2023	USB 10/16 x6802	L Moraga - Olive Tree FT -Angel Island SP	0000	GVC020	GJ	96.00		2,865.94
11/30/2023	11/17/2023	12556	Bill - K12 Health-2: Hearing/Vision Screenings - 11/8/23	0000	GVC020	APJ	3,120.00		5,985.94
11/30/2023	11/13/2023	REIMB: Zittel Farms Field Trip	Bill - Danuta Dias: REIMB: Zittel Farms Field Trip	0000	GVC020	APJ	270.00		6,255.94
11/30/2023	11/30/2023	USB 11/15 x4585	S Chase - Sycamore Field Trip	0000	GVC020	GJ	340.00		6,595.94
12/14/2023	11/15/2023	2137948	Bill - The Tech Interactive: Maple 8th Gr Trip - Santa Cruz	0000	GVC020	APJ	203.00		6,798.94
12/14/2023	12/14/2023	03/14/2024	Bill - American River Conservancy: ARC Field Trip	0000	GVC020	APJ	300.00		7,098.94
12/14/2023	12/14/2023	Maple 8th Gr Trip - Santa Cruz	Bill - Santa Cruz Hostel: Maple 8th Gr Trip - Santa Cruz	0000	GVC020	APJ	3,982.50		11,081.44
12/27/2023	9/26/2023	Amazing Adaptations	Bill - Effie Yeaw Nature Center - EYNC: Amazing Adaptations - 03/04/23	0000	GVC020	APJ	200.00		11,281.44
12/27/2023	11/29/2023	Field Trip - 12/20/23	Bill - Gold Country Adventures Inc: Field Trip - 12/20/23	0000	GVC020	APJ	290.00		11,571.44

1/12/2024	1/12/2024		Other Receipt: Refund O/P Gold Country Adv	0000	GVC020	CRJ	8.00	11,563.44
1/24/2024	9/23/2023	Cust: 1007942000	Bill - Woodcraft: Field Trip - 02/08/24	0000	GVC020	APJ	450.00	12,013.44
1/24/2024	1/16/2024	REIMB: Amazon	Bill - Amanda Parker: REIMB: Amazon - 01/13/23	0000	GVC020	APJ	35.55	12,048.99
1/24/2024	1/9/2024	REIMB: Field Trip	Bill - Rebecca Love: REIMB: Field Trip - 11/02/23	0000	GVC020	APJ	42.99	12,091.98
1/24/2024	1/9/2024	REIMB: Field Trip	Bill - Roxanne Arauzo: REIMB: Field Trip - 11/02/23	0000	GVC020	APJ	42.99	12,134.97
1/24/2024	1/9/2024	REIMB: Field Trip	Bill - Satya Welch: REIMB: Field Trip - 11/02/23	0000	GVC020	APJ	42.99	12,177.96
1/31/2024	1/24/2024	01/24/24 - REIMB	Bill - Krystal McClellan: REIMB: CA State Parks - Campsite & Reservation Fees for 5th Grade Field Trip	0000	GVC020	APJ	42.99	12,220.95
1/31/2024	10/20/2023	03/15/24 Field Trip	Bill - City of Folsom, Parks & Recreation: 03/15/24 Field Trip - 30 Children, 7 Adults	0000	GVC020	APJ	306.00	12,526.95
1/31/2024	1/26/2024	37th Annual Pentathlon	Bill - Live Oak Waldorf School: 37th Annual Pentathlon Registration - 32 Students	0000	GVC020	APJ	2,240.00	14,766.95
2/8/2024	2/13/2024	05/10/24 - Medieval Games Deposit	Bill - Yuba River Charter School: 05/10/24 - Medieval Games Deposit	0000	GVC020	APJ	100.00	14,866.95
2/14/2024	2/14/2024	Gold Rush History Full Day Apr 12, 2024	Bill - Mother Lode River Trips, Ltd: Gold Rush History Full Day Apr 12, 2024	0000	GVC020	APJ	2,474.00	17,340.95
2/29/2024	2/29/2024	USB 2/15 x0893	C Evans - Olive FT - Safari West	6300	GVC020	GJ	638.00	17,978.95
2/29/2024	2/29/2024	USB 2/15 x0893	C Evans - O'Vale Rec & Park - B Ball court rental (Cypress-321)	0000	GVC020	GJ	576.00	18,554.95
3/15/2024	3/4/2024	2137948R	Bill - The Tech Interactive: R-8 (Maple) Field Trip - Lab Fee	0000	GVC020	APJ	97.00	18,651.95
3/15/2024	3/5/2024	SCH - 307	Bill - Santa Cruz Hostel: 8-R Maple class 8th grade trip	0000	GVC020	APJ	3,982.50	22,634.45
3/21/2024	1/29/2024	Camping 4/17/24 - 4/19/24	Bill - American River Resort: Resort Camping & Meals 4/17/24 - 4/19/24	0000	GVC020	APJ	3,546.16	26,180.61
3/22/2024	3/22/2024	from PC 000	Reclass Am River Resort PC -Resort Camping & Meals 4/17/24 - 4/19/24	0000	GVC020	GJ	3,546.16	29,726.77
3/22/2024	3/22/2024	tp PC 326	Reclass Am River Resort to Correct PC per IAS	0000	GVC020	GJ	3,546.16	26,180.61
3/31/2024	3/31/2024	from PC 408	Reclass Santa Cruz Hostel from PC 408 to 624	0000	GVC020	GJ	3,982.50	30,163.11
3/31/2024	3/31/2024	to PC 624	Reclass Santa Cruz Hostel from PC 408 to 624	0000	GVC020	GJ	3,982.50	26,180.61
3/31/2024	3/31/2024	USB 3/15 x0893	C Evans -Refund - O'Vale Rec & Park - B Ball court rental (Cypress-321)	0000	GVC020	GJ	300.00	25,880.61
3/31/2024	3/31/2024	USB 3/15 x3497	A Parker - Cottonwood Field Trip & F.T. supplies	6300	GVC020	GJ	638.14	26,518.75
3/31/2024	3/31/2024	USB 3/15 x6694	J Walthard - Poppy FT - Sutter's Fort	6300	GVC020	GJ	175.00	26,693.75
4/15/2024	8/23/2023	Chestnut FT 4/24/24	Bill - Bishop's Pumpkin Farm Inc.: Chestnut FT 4/24/24	0000	GVC020	APJ	570.00	27,263.75
4/15/2024	4/4/2024	Cust: 2959	Bill - B Street Theatre: Chestnut Field Trip - "Robin Hood" play	0000	GVC020	APJ	348.00	27,611.75
4/15/2024	3/22/2024	Laurel FT 5/2/2024	Bill - Roaring Camp, Inc.: Laurel FT 5/2/2024	0000	GVC020	APJ	897.90	28,509.65
4/22/2024	4/11/2024	Medieval Games	Bill - Yuba River Charter School: 5/10/24 - Sequoia Class, Medieval Games	0000	GVC020	APJ	1,760.00	30,269.65
4/30/2024	4/22/2024	04/22/24 - REIMB	Bill - Amanda Parker: REIMB: Amazon - Fieldtrip Supplies	0000	GVC020	APJ	75.46	30,345.11
4/30/2024	4/22/2024	04/22/24 - REIMB 2	Bill - Amanda Parker: REIMB: Cottonwood Field Trip Supplies	0000	GVC020	APJ	134.71	30,479.82
4/30/2024	4/22/2024	04/22/24 - REIMB 3	Bill - Amanda Parker: REIMB: Cottonwood Field Trip Supplies	0000	GVC020	APJ	46.68	30,526.50

4/30/2024	5/6/2024	05/06/24 - REIMB	Bill - Theresa K. Petty: REIMB: Field Trip 8th Gr. Expenses	0000	GVC020	APJ	57.92		30,584.42
4/30/2024	4/22/2024	Cust ID: 041024GVC	Bill - Fieldguides Inc: 3D/2N Final Payment	0000	GVC020	APJ	2,530.00		33,114.42
4/30/2024	4/22/2024	Medieval Games	Bill - Yuba River Charter School: 04/22/24/24 - Medieval Games	0000	GVC020	APJ	2,188.00		35,302.42
4/30/2024	4/30/2024	REIMB: Field Trip	Bill - Allyson Jakubicka: REIMB: 8th Gr. Field Trip Santa Cruz Boardwalk	0000	GVC020	APJ	1,764.23		37,066.65
4/30/2024	4/4/2024	SS24148	Bill - Meridian Jacobs: Field Trip - Custom Tour 29 Students/8 Chaperones	0000	GVC020	APJ	290.00		37,356.65
5/10/2024	5/6/2024	05/06/24 - REIMB	Bill - Jessie Wadkins: REIMB: Field Trip Meals - 5/3/24	0000	GVC020	APJ	346.29		37,702.94
5/15/2024	5/15/2024	USB 5/15 x0103	A Lacoste - Laurel Field Trip	0000	GVC020	GJ	59.81		37,762.75
5/15/2024	5/15/2024	USB 5/15 x0893	C Evans - Olive Tree F.T. (Safari West) refund	0000	GVC020	GJ		19.00	37,743.75
5/15/2024	5/15/2024	USB 5/15 x3212	J Wadkins - 8th - Maple Field Trip meal for whole class	0000	GVC020	GJ	449.16		38,192.91
5/15/2024	5/15/2024	USB 5/15 x3497	A Parker - 6-Cottonwood Field Trip supplies	0000	GVC020	GJ	14.83		38,207.74
5/20/2024	5/7/2024	05/07/24 - REIMB	Bill - Sarah Miller: REIMB: Laurel Field Trip Supplies - Target & Costco	0000	GVC020	APJ	376.63		38,584.37
5/20/2024	5/7/2024	05/07/24 - REIMB-1	Bill - Briar Corder: REIMB: Maple 8th Gr. Trip Parking	0000	GVC020	APJ	7.95		38,592.32
5/20/2024	5/7/2024	05/07/24 - REIMB-2	Bill - Briar Corder: REIMB: Maple 8th Gr. Field Trip - Gas	0000	GVC020	APJ	68.41		38,660.73
5/20/2024	5/8/2024	05/08/24 - REIMB	Bill - Jamie Rives: REIMB: Maple 8th Gr. Field Trip-Parking, Entrance Fee	0000	GVC020	APJ	27.00		38,687.73
5/30/2024	5/14/2024	REIMB: Field Trip Expense	Bill - Allison Muzzalupo: REIMB: Field Trip Expense - 04/28/24	0000	GVC020	APJ	422.26		39,109.99
5/30/2024	5/14/2024	REIMB: Field Trip Expense	Bill - Joanne Ahola: REIMB: Field Trip Expense - 04/30/24 - 05/02/24	0000	GVC020	APJ	76.23		39,186.22
5/30/2024	5/14/2024	REIMB: Field Trip Expense	Bill - Joanne Ahola: REIMB: Field Trip Expense - 05/03/24	0000	GVC020	APJ	79.72		39,265.94
5/30/2024	5/14/2024	REIMB: Field Trip Expense	Bill - Joanne Ahola: REIMB: Field Trip Expense - 04/30/24 - 05/01/24	0000	GVC020	APJ	51.00		39,316.94
5/30/2024	5/6/2024	REIMB: Mileage	Bill - Anna Rainville: REIMB: Mileage - 04/16/24 - 04/19/24	0000	GVC020	APJ	271.35		39,588.29
5/30/2024	5/8/2024	REIMB: Parking	Bill - Jamie Rives: REIMB: Parking - 04/30/24	0000	GVC020	APJ	11.60		39,599.89
6/7/2024	6/7/2024		YRCS Medieval Games Overpayment Refund	0000	GVC020	CRJ		100.00	39,499.89
6/26/2024	5/24/2024	05/24/24 - REIMB	Bill - Josh Flexman: REIMB: Maple - 8th-Field Trip mileage	0000	GVC020	APJ	111.89		39,611.78
6/26/2024	6/13/2024	06/13/24 - REIMB	Bill - Joanne Ahola: REIMB: Maple Tree Banquet	0000	GVC020	APJ	1,898.36		41,510.14
6/28/2024	6/28/2024	USB 6/17 x3212	Reclass J Wadkins - 8-R Field Trip	6300	GVC020	GJ	92.34		41,602.48
6/30/2024	6/30/2024		To reclass K12 Health invoice from Field trip expense to educational consultant per Carol's 7/30/24 email	0000	GVC020	GJ		3,120.00	38,482.48
6/30/2024	5/24/2024	05/24/24 - REIMB	Bill - Jamie Rives: REIMB: Banquet Decorations	0000	GVC020	APJ	156.25		38,638.73
6/30/2024	5/31/2024	05/31/24 - REIMB	Bill - Cassidy Wills: REIMB: Medieval Games	0000	GVC020	APJ	90.00		38,728.73
6/30/2024	6/3/2024	06/03/24 - REIMB	Bill - Maria Rogers: REIMB: Glow Lights for Banquet Party	0000	GVC020	APJ	39.37		38,768.10
6/30/2024	6/3/2024	06/03/24 - REIMB B	Bill - Maria Rogers: REIMB: Food & Cutlery for Banquet Party	0000	GVC020	APJ	107.89		38,875.99
6/30/2024	6/3/2024	06/03/24 - REIMB C	Bill - Maria Rogers: REIMB: Balloons for Banquet	0000	GVC020	APJ	45.52		38,921.51
6/30/2024	6/3/2024	06/03/24 - REIMB D	Bill - Maria Rogers: REIMB: Fruit for Banquet	0000	GVC020	APJ	23.05		38,944.56

6/30/2024	6/3/2024	06/03/24 - REIMB E	Bill - Maria Rogers: REIMB: Items/Food for Banquet	0000	GVC020	APJ	183.64	39,128.20	
6/30/2024	6/3/2024	06/03/24 REIMB A	Bill - Maria Rogers: REIMB: Light Up Glasses for Banquet Party	0000	GVC020	APJ	53.86	39,182.06	
Totals for 583000 - Field Trip Expenses							53,314.22	14,132.16	39,182.06

Golden Valley - Orchard

July 2022 - June 2023

Account Code	Description	Actual
8011	LCFF Revenue	\$1,919,189
8012	Education Protection Act Revenue	\$50,144
8019	Prior Year Income/Adjustments	\$129,530
8096	Charter Schools Funding In Lieu of Property Tax	\$718,417
LCFF		\$2,817,280
8220	Federal Child Nutrition Revenue	\$37,481
8291	Title I Federal Revenue	\$24,137
8292	Title II Federal Revenue	\$5,167
8294	Title IV	\$10,000
8299	Prior Year Federal Income	\$10,544
Federal Revenue		\$87,329
8520	State Child Nutrition Revenue	\$66,839
8550	Mandate Block Grant	\$4,181
8560	State Lottery Revenue - Non Prop 20	\$77,979
8590	All Other State Revenues - STRS ON BEHALF	\$259,503
8599	Prior Year State Income	(\$425)
Other State Revenue		\$408,077
8682	Foundation Grants/Revenues	\$3,500
8685	School Site Fundraising	\$50
8699	All Other Local Revenue	\$40,193
8792	SPED State/Other Transfers of Apportionments from County	\$138,705
Local Revenue		\$182,449
Total Revenue		\$3,495,135
1100	Teacher's Salaries	\$900,960
1120	Substitute Expense	\$3,771
1300	Certificated Supervisor & Administrator Salaries	\$111,232
1900	Other Certificated Salaries	\$189,961
1905	Ed Support Hourly	\$53,553
Certificated Salaries		\$1,259,477
2100	Instructional Aide Salaries	\$124,714
2105	IA and Subj Spec Hourly	\$21,892
2200	Classified Support Salaries	\$53,115
2205	Eagles Nest Hourly	\$17,251
2400	Clerical, Technical and Office Staff	\$79,310
2900	Other Classified Salaries	\$80,536
2907	Classified Stipends	\$1,000
Classified Salaries		\$377,818
3101	Employer STRS	\$202,663
3201	Employer PERS Certificated	\$29,627
3202	Employer PERS	\$84,911
3301	OASDI/Medicare Certificated	\$28,403
3302	OASDI/Medicare Classified	\$28,423
3401	Health & Welfare Benefits Certificated	\$92,444
3402	Health & Welfare Benefits Classified	\$11,659
3501	State Unemployment Insurance Certificated	\$4,100
3502	State Unemployment Insurance Classified	\$4,288
3601	Worker Compensation Insurance	\$13,333
3602	Worker Compensation Insurance	\$917
3901	Other Employee Benefits	\$46,204
Employee Benefits		\$546,974
Personnel Expenses		\$2,184,269
4100	Approved Textbooks & Core Curricula Materials	\$24,536
4300	Materials & Supplies	\$23,293
4315	Classroom Materials & Supplies	\$77,876
4400	Noncapitalized Equipment	\$11,745
4410	Software and Software Licensing	\$18,627
4430	Noncapitalized Student Equipment	\$12,850

4700	Food and Food Supplies	\$128,780
Books and Supplies		\$297,707
5200	Travel & Conferences	\$5,384
5210	Training & Development Expense	\$18,109
5300	Dues and Memberships	\$5,712
5400	Insurance	\$32,500
5501	Utilities	\$57,201
5600	Space Rental	\$247,972
5602	Other Space Rental	\$356
5605	Equipment Rental/Lease Expense	\$8,505
5800	Professional/Consulting Services & Operating Expenditures	\$10,867
5803	Banking & Payroll Service Fees	\$750
5805	Legal Services	\$672
5806	Audit Services	\$6,600
5810	Educational Consultants	\$254,319
5815	Advertising / Recruiting	\$600
5820	Fundraising Expense	\$280
5830	Field Trip Expenses	\$48,676
5842	Services- Student Athletics	\$1,841
5873	Financial Services	\$55,973
5874	Personnel Services	\$1,055
5875	District Oversight Fees	\$20,087
5890	Interest Expense / Misc. Fees	\$1,371
5899	CMO Management Fee	\$215,002
5900	Communications	\$6,803
5901	Marketing	\$10,277
Services & Other Operating Expenses		\$1,010,911
6900	Depreciation Expense	\$1,248
Capital Outlay		\$1,248
Other Outgo		-
Operational Expenses		\$1,309,866
Total Expenses		\$3,494,135
Net Increase/Decrease in Net Assets		\$1,000

Account Code	Description	Actual
8011	LCFF Revenue	\$2,016,661
8012	Education Protection Act Revenue	\$233,614
8019	Prior Year Income/Adjustments	\$10,092
8096	Charter Schools Funding In Lieu of Property Tax	\$823,634
LCFF		\$3,084,001
8220	Federal Child Nutrition Revenue	\$55,437
8290	Federal Title I	\$9,649
8291	Title I Federal Revenue	\$28,610
8292	Title II Federal Revenue	\$5,584
8294	Title IV	\$10,000
8299	Prior Year Federal Income	\$14,428
Federal Revenue		\$123,708
8520	State Child Nutrition Revenue	\$85,961
8550	Mandate Block Grant	\$4,834
8560	State Lottery Revenue - Non Prop 20	\$79,448
8590	All Other State Revenues -STRS ON BEHALF	\$789,638
8599	Prior Year State Income	(\$1,152)
Other State Revenue		\$958,730
8660	Interest Income	\$122
8685	School Site Fundraising	\$331
8699	All Other Local Revenue	\$44,726
8792	SPED State/Other Transfers of Apportionments from County	\$159,652
Local Revenue		\$204,830
Total Revenue		\$4,371,268
1100	Teacher's Salaries	\$1,185,683
1120	Substitute Expense	\$2,571
1300	Certificated Supervisor & Administrator Salaries	\$96,511
1900	Other Certificated Salaries	\$59,647
1905	Ed Support Hourly	\$30,210
Certificated Salaries		\$1,374,622
2100	Instructional Aide Salaries	\$265,788
2105	IA and Subj Spec Hourly	\$3,460
2200	Classified Support Salaries	\$95,767
2400	Clerical, Technical and Office Staff	\$70,514
2900	Other Classified Salaries	\$70,345
2907	Classified Stipends	\$1,000
Classified Salaries		\$506,875
3101	Employer STRS	\$423,120
3201	Employer PERS Certificated	\$22,393
3202	Employer PERS	\$98,902
3301	OASDI/Medicare Certificated	\$30,188
3302	OASDI/Medicare Classified	\$38,407
3401	Health & Welfare Benefits Certificated	\$101,324
3402	Health & Welfare Benefits Classified	\$20,323
3501	State Unemployment Insurance Certificated	\$4,405
3502	State Unemployment Insurance Classified	\$4,607
3601	Worker Compensation Insurance	\$12,979
3602	Worker Compensation Insurance	\$2,036
3901	Other Employee Benefits	\$36,392
Employee Benefits		\$795,076
Personnel Expenses		\$2,676,573
4100	Approved Textbooks & Core Curricula Materials	\$32,575
4300	Materials & Supplies	\$17,508
4315	Classroom Materials & Supplies	\$90,625
4400	Noncapitalized Equipment	\$11,904

4410	Software and Software Licensing	\$22,118
4430	Noncapitalized Student Equipment	\$8,531
4700	Food and Food Supplies	\$138,110
Books and Supplies		\$321,372
5200	Travel & Conferences	\$6,679
5210	Training & Development Expense	\$23,562
5300	Dues and Memberships	\$9,093
5400	Insurance	\$33,247
5501	Utilities	\$59,281
5600	Space Rental	\$274,088
5602	Other Space Rental	\$400
5605	Equipment Rental/Lease Expense	\$6,532
5800	Professional/Consulting Services & Operating Expenditures	\$10,417
5803	Banking & Payroll Service Fees	\$1,841
5805	Legal Services	\$1,889
5806	Audit Services	\$3,600
5809	Tuition Reimbursement	\$510
5810	Educational Consultants	\$116,188
5815	Advertising / Recruiting	\$600
5820	Fundraising Expense	\$715
5830	Field Trip Expenses	\$40,232
5842	Services- Student Athletics	\$1,841
5873	Financial Services	\$55,973
5874	Personnel Services	\$948
5875	District Oversight Fees	\$23,027
5890	Interest Expense / Misc. Fees	\$1,551
5899	CMO Management Fee	\$679,920
5900	Communications	\$6,949
5901	Marketing	\$10,375
Services & Other Operating Expenses		\$1,369,459
6900	Depreciation Expense	\$2,865
Capital Outlay		\$2,865
Other Outgo		-
Operational Expenses		\$1,693,695
Total Expenses		\$4,370,268
Net Increase/Decrease in Net Assets		\$1,000

Account Code	Description	Actual
8011	LCFF Revenue	\$1,436,497
8012	Education Protection Act Revenue	\$45,596
8019	Prior Year Income/Adjustments	\$51,507
8096	Charter Schools Funding In Lieu of Property Tax	\$592,572
LCFF		\$2,126,172
8290	Federal Title I	\$23,607
8292	Title II Federal Revenue	\$4,820
Federal Revenue		\$28,427
8550	Mandate Block Grant	\$4,367
8560	State Lottery Revenue - Non Prop 20	\$71,653
8590	All Other State Revenues - STRS ON BEHALF	\$329,083
8599	Prior Year State Income	\$30,516
Other State Revenue		\$435,619
8685	School Site Fundraising	\$1,192
8699	All Other Local Revenue	\$29,029
8792	SPED State/Other Transfers of Apportionments from County	\$120,729
Local Revenue		\$150,950
Total Revenue		\$2,741,168
1100	Teacher's Salaries	\$727,138
1107	Teachers' Stipends	\$750
1120	Substitute Expense	\$4,714
1300	Certificated Supervisor & Administrator Salaries	\$97,777
1900	Other Certificated Salaries	\$144,516
1905	Ed Support Hourly	\$578
Certificated Salaries		\$975,473
2100	Instructional Aide Salaries	\$164,776
2105	IA and Subj Spec Hourly	\$7,013
2109	IA and Subj Spec Hourly Overtime	\$190
2200	Classified Support Salaries	\$594
2400	Clerical, Technical and Office Staff	\$75,727
2405	Site and Central Office Hourly	\$9,377
2409	Site and Central Office Overtime	\$1,966
2905	Classified Bonuses/Stipends	\$1,404
2907	Classified Stipends	\$4,040
Classified Salaries		\$265,085
3101	Employer STRS	\$355,393
3201	Employer PERS Certificated	\$5,764
3202	Employer PERS	\$69,800
3301	OASDI/Medicare Certificated	\$17,192
3302	OASDI/Medicare Classified	\$20,337
3401	Health & Welfare Benefits Certificated	\$83,981
3402	Health & Welfare Benefits Classified	\$9,412
3501	State Unemployment Insurance Certificated	\$16,942
3502	State Unemployment Insurance Classified	\$972
3601	Worker Compensation Insurance	\$5,205
3602	Worker Compensation Insurance	\$1,510
3901	Other Employee Benefits	\$198
3902	Other Employee Benefits Classified	\$22
Employee Benefits		\$586,728
Personnel Expenses		\$1,827,286
4200	Books & Other Reference Materials	\$55
4300	Materials & Supplies	\$17,363
4315	Classroom Materials & Supplies	\$43,677
4400	Noncapitalized Equipment	\$5,887
4410	Software and Software Licensing	\$5,054

4430	Noncapitalized Student Equipment	\$6,926
Books and Supplies		\$78,963
5200	Travel & Conferences	\$3,047
5210	Training & Development Expense	\$45,477
5300	Dues and Memberships	\$6,187
5501	Utilities	\$46,531
5600	Space Rental	\$249,155
5605	Equipment Rental/Lease Expense	\$5,983
5610	Equipment Repair	\$141
5800	Professional/Consulting Services & Operating Expenditures	\$1,701
5809	Tuition Reimbursement	\$535
5810	Educational Consultants	\$178,709
5811	Student Transportation	\$475
5815	Advertising / Recruiting	\$140
5830	Field Trip Expenses	\$26,797
5842	Services- Student Athletics	\$295
5875	District Oversight Fees	\$15,082
5899	CMO Management Fee	\$566,017
5900	Communications	\$4,169
5901	Marketing	\$950
Services & Other Operating Expenses		\$1,151,390
6900	Depreciation Expense	\$1,248
Capital Outlay		\$1,248
Other Outgo		-
Operational Expenses		\$1,231,601
Total Expenses		\$3,058,887
Net Increase/Decrease in Net Assets		(\$317,719)

Account Code	Description	Actual
8011	LCFF Revenue	\$842,774
8012	Education Protection Act Revenue	\$893,874
8019	Prior Year Income/Adjustments	(\$87,892)
8096	Charter Schools Funding In Lieu of Property Tax	\$685,157
LCFF		\$2,333,913
8290	Federal Title I	\$23,403
8292	Title II Federal Revenue	\$6,159
Federal Revenue		\$29,562
8550	Mandate Block Grant	\$5,044
8560	State Lottery Revenue - Non Prop 20	\$82,739
8590	All Other State Revenues -STRS ON BEHALF	\$296,844
8599	Prior Year State Income	\$34,881
Other State Revenue		\$419,508
8660	Interest Income	\$37
8682	Foundation Grants/Revenues	\$383
8699	All Other Local Revenue	\$4,667
8792	SPED State/Other Transfers of Apportionments from County	\$140,029
Local Revenue		\$145,116
Total Revenue		\$2,928,099
1100	Teacher's Salaries	\$941,667
1107	Teachers' Stipends	\$750
1120	Substitute Expense	\$2,646
1300	Certificated Supervisor & Administrator Salaries	\$101,959
1900	Other Certificated Salaries	\$113,051
1905	Ed Support Hourly	\$669
Certificated Salaries		\$1,160,742
2100	Instructional Aide Salaries	\$306,788
2105	IA and Subj Spec Hourly	\$11,199
2109	IA and Subj Spec Hourly Overtime	\$18
2200	Classified Support Salaries	\$18,744
2400	Clerical, Technical and Office Staff	\$84,299
2409	Site and Central Office Overtime	\$57
2905	Classified Bonuses/Stipends	\$3,037
2907	Classified Stipends	\$7,369
Classified Salaries		\$431,510
3101	Employer STRS	\$362,957
3201	Employer PERS Certificated	\$12,575
3202	Employer PERS	\$90,387
3301	OASDI/Medicare Certificated	\$22,011
3302	OASDI/Medicare Classified	\$29,613
3401	Health & Welfare Benefits Certificated	\$85,019
3402	Health & Welfare Benefits Classified	\$2,996
3501	State Unemployment Insurance Certificated	\$20,007
3502	State Unemployment Insurance Classified	\$1,815
3601	Worker Compensation Insurance	\$6,954
3602	Worker Compensation Insurance	\$1,456
3901	Other Employee Benefits	\$258
3902	Other Employee Benefits Classified	\$32
Employee Benefits		\$636,079
Personnel Expenses		\$2,228,331
4300	Materials & Supplies	\$12,437
4315	Classroom Materials & Supplies	\$52,163
4400	Noncapitalized Equipment	\$9,880
4410	Software and Software Licensing	\$5,888
4430	Noncapitalized Student Equipment	\$564

Books and Supplies		\$80,932
5200	Travel & Conferences	\$3,578
5210	Training & Development Expense	\$49,556
5300	Dues and Memberships	\$6,758
5501	Utilities	\$56,943
5600	Space Rental	\$257,920
5605	Equipment Rental/Lease Expense	\$4,734
5800	Professional/Consulting Services & Operating Expenditures	\$7,145
5809	Tuition Reimbursement	\$1,296
5810	Educational Consultants	\$170,097
5815	Advertising / Recruiting	\$299
5830	Field Trip Expenses	\$18,448
5842	Services- Student Athletics	\$295
5875	District Oversight Fees	\$17,438
5876	School Lunch Program	\$496
5899	CMO Management Fee	\$596,457
5900	Communications	\$4,521
5901	Marketing	\$950
Services & Other Operating Expenses		\$1,196,931
6900	Depreciation Expense	\$2,865
Capital Outlay		\$2,865
Other Outgo		-
Operational Expenses		\$1,280,728
Total Expenses		\$3,509,059
Net Increase/Decrease in Net Assets		(\$580,960)

Golden Valley CMO

Budget Summary

SACS Code Description				2025-26		2026-27		2027-28	
Revenue									
	State LCFF Revenue					-		-	
	Federal Revenue					-		-	
	Other State Revenue			-		-		-	
	Local Revenue			360,000		360,000		360,000	
Total Revenue				\$	360,000	\$	360,000	\$	360,000
Expenses									
1000	Certificated Salaries			-	0.0%	-	0.0%	-	0.0%
2000	Classified Salaries			541,906	62.1%	558,163	64.0%	574,908	65.9%
3000	Benefits			231,037	26.5%	237,968	27.3%	245,107	28.1%
	Total Personnel Expense			772,943	88.6%	796,131	91.3%	820,015	94.0%
4000	Books and Supplies			550	0.1%	561	0.1%	572	0.1%
5000	Services and Other Operating Expenses			98,900	11.3%	100,878	11.6%	102,896	11.8%
6000	Capital Outlay -								
7000	Other Outgoing								
Total Expenses				\$	872,393	\$	897,571	\$	923,483
Surplus / (Deficit)				\$	(512,393)	\$	(537,571)	\$	(563,483)
				\$	(512,393)	\$	(537,571)	\$	(563,483)

Orchard Enrollment	311	252,543	319	262,611	319	275,270
River Enrollment	320	259,851	334	274,960	334	288,214
Total	631		653		653	
Per ADA	\$	812.03	\$	823.23	\$	862.91

Golden Valley CMO**Revenue****Average Daily Attendance**

-

Local

8685	School Site Fundraising	-
8682	Foundation Grants / Revenues	200,000
8699	All Other Local Revenue	160,000
8785	CMO Management Fee Income	

Local Revenue**\$ 360,000****Total Revenue****\$ 360,000**

Golden Valley CMO
Expenses Summary

3.00% 3.00%

SACS Code Description		2025-26	2026-27	2027-28
Certificated Salaries				
1100	Teachers' Salaries	-	-	-
1105	Teachers' Stipend	-	-	-
1120	Substitute Expense	-	-	-
1200	Certificated Pupil Support Salaries	-	-	-
1205	Certificated Pupil Support Bonuses	-	-	-
1300	Certificated Supervisor and Administrator Salaries	-	-	-
1305	Certificated Supervisor and Administrator Bonuses	-	-	-
1900	Other Certificated Salaries	-	-	-
1000	Subtotal			
Classified Salaries				
2100	Instructional Aide Salaries	-	-	-
2200	Classified Support Salaries	-	-	-
2300	Classified Supervisor and Administrator Salaries	112,137	115,501	118,966
2400	Clerical, Technical, and Office Staff Salaries	429,769	442,662	455,942
2900	Other Classified Salaries	-	-	-
2905	Other Stipends	-	-	-
2000	Subtotal	\$ 541,906	\$ 558,163	\$ 574,908
Employee Benefits				
3101	State Teachers' Retirement System, certificated positions			
3202	Public Employees' Retirement System, classified	149,024	153,495	158,100
3301	OASDI & Medicare Certificated	-	-	-
3302	OASDI & Medicare Classified	41,455	42,699	43,980
3403	Health & Welfare Benefits	26,000	26,780	27,583
3503	State Unemployment Insurance Certificated	-	-	-
3502	State Unemployment Insurance Classified	3,178	3,273	3,372
3601	Worker's Comp Certificated	-	-	-
3602	Worker's Comp Classified	11,380	11,721	12,073
3903	Other Benefits	-	-	-
3000	Subtotal	\$ 231,037	\$ 237,968	\$ 245,107
Total Personnel Expenses		\$ 772,943	\$ 796,131	\$ 820,015
Books and Supplies				
4300	Materials and Supplies	550	561	572
4315	Classroom Materials and Supplies	-	-	-
4342	School Sponsored Athletics	-	-	-
4400	Noncapitalized Equipment	-	-	-
4410	Software & Software Licensing	-	-	-
4430	General Student Equipment	-	-	-

Golden Valley CMO
Expenses Summary

3.00% 3.00%

SACS	Code Description	2025-26	2026-27	2027-28
4000	Subtotal	\$ 550	\$ 561	\$ 572

Services and Other Operating Expenses

5200	Travel and Conferences	100	102	104
5210	Training and Development Expense	-	-	-
5300	Dues and Memberships	-	-	-
5400	Insurance	-	-	-
5500	Operation and Housekeeping Services/Supplies	-	-	-
5501	Utilities	5,100	5,202	5,306
5600	Space Rental/Leases Expense	36,000	36,720	37,454
5601	Building Maintenance	-	-	-
5602	Other Space Rental	-	-	-
5605	Equipment Rental/Lease Expense	3,608	3,680	3,754
5807	Settlement	-	-	-
5800	Professional/Consulting Services and Operating Expenses	1,061	1,082	1,104
5803	Banking and Payroll Service Fees	41,616	42,448	43,297
5805	Legal Services	10,715	10,929	11,148
5806	Audit Services	-	-	-
5807	Legal Settlements	-	-	-
5810	Educational Consultants	-	-	-
5811	Student Transportation / Events	-	-	-
5812	Other Student Activities	-	-	-
5815	Advertising / Recruiting	-	-	-
5820	Fundraising Expense	-	-	-
5830	Field Trip Expenses	-	-	-
5836	Transportation Services	-	-	-
5842	Services Student Athletics	700	714	728
5850	Scholarships	-	-	-
5873	Financial Services	-	-	-
5874	Personnel Services - Livescan	-	-	-
5875	District Oversight Fee	-	-	-
5876	School Lunch Program	-	-	-
5877	IT Services	-	-	-
5890	Interest Expense / Misc. Fees	-	-	-
5899	CMO Management Fee	-	-	-
5900	Communications	-	-	-
5901	Marketing	-	-	-
7010	Special Education Encroachment	-	-	-
		-	-	-
5000	Subtotal	\$ 98,900	\$ 100,878	\$ 102,896

Golden Valley CMO
Expenses Summary

3.00%

3.00%

SACS Code Description		2025-26	2026-27	2027-28
Capital Outlay				
6900	Buildings & Improvements			
6000	Depreciation			
6000	Subtotal			
Other Outgoing				
7000	Land Improvements			
7438	Debt Service - Interest	-	-	-
8910	Transfer in From LLC	-	-	-
7000	Subtotal			
Total Non-Personnel Expenses		\$ 99,450	\$ 101,439	\$ 103,468
Total Expenses		\$ 872,393	\$ 897,571	\$ 923,483

Golden Valley Orchard FY25-26 Budget

	CATEGORY	PY Actuals (FY24-25)	FY25-26	FY25-26 1st Interim	FY25-26 2nd Interim
REVENUE	TOTAL ENROLLMENT		319	311	311
	AVERAGE DAILY ATTENDANCE		296.7	289.2	289.2
	State LCFF Revenue	3,186,824	3,547,580	3,506,463	3,506,463
	Federal Revenue	81,328	90,922	100,582	100,582
	Other State Revenue	903,272	608,745	680,390	680,390
	Local Revenue	60,568	60,000	60,000	60,000
	TOTAL REVENUE	4,231,992	4,307,247	4,347,435	4,347,435
EXPENSES	Certificated Salaries	1,234,051	1,373,778	1,373,778	1,373,778
	Classified Salaries	630,585	572,036	572,036	572,036
	Benefits	846,378	723,457	723,457	723,457
	TOTAL PERSONNEL EXPENSES	2,711,014	2,669,270	2,669,270	2,669,270
	Books and Supplies	304,101	250,120	250,120	250,120
	Services and Other Operating Expenses	1,523,720	1,255,124	1,256,944	1,256,944
	Capital Outlay	1,673	-	-	-
	Other Outgoing	-	-	-	-
	TOTAL OTHER EXPENSES	1,829,494	1,505,244	1,507,064	1,507,064
	TOTAL EXPENSES	4,540,508	4,174,514	4,176,334	4,176,334
SUMMARY	SURPLUS\ (DEFICIT)	(308,516)	132,732	171,101	171,101
	<i>% of Expenses</i>	-6.8%	3.2%	4.1%	4.1%
	BEGINNING FUND BALANCE	75,374	\$ (233,142)	\$ (233,142)	\$ (233,142)
	ENDING BALANCE	(233,142)	\$ (100,410)	\$ (62,041)	\$ (62,041)
	<i>% of Expenses</i>	-5.13%	-2.41%	-1.49%	-1.49%

FY26-27	FY27-28
319	319
296.7	296.7
\$ 3,691,620	\$ 3,821,964
\$ 103,599	\$ 106,707
\$ 534,337	\$ 550,367
\$ 60,000	\$ 60,000
\$ 4,389,556	\$ 4,539,038
\$ 1,401,253	\$ 1,428,729
\$ 583,477	\$ 594,917
\$ 739,413	\$ 755,535
\$ 2,724,143	\$ 2,779,181
\$ 257,624	\$ 262,776
\$ 1,298,226	\$ 1,333,140
\$ -	\$ -
\$ -	\$ -
\$ 1,555,850	\$ 1,595,916
\$ 4,279,993	\$ 4,375,097
109,563	163,941
2.6%	3.7%
\$ (62,041)	\$ 47,522
\$ 47,522	\$ 211,463
1.11%	4.83%

GRADE	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	CURRENT YEAR REVISION #2	FY26-27	FY27-28	CY+3	CY+4	CY+5
ENROLLMENT BY GRADE								
TK	28	30	30	28	28	28	28	28
K	32	30	30	32	32	32	32	32
1	31	27	27	31	31	31	31	31
2	41	42	42	41	41	41	41	41
3	45	45	45	45	45	45	45	45
4	29	27	27	29	29	29	29	29
5	31	31	31	31	31	31	31	31
6	31	30	30	31	31	31	31	31
7	29	29	29	29	29	29	29	29
8	22	20	20	22	22	22	22	22
9	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0
TOTAL	319	311	311	319	319	319	319	319

DAILY ATTENDANCE RATE								
TK	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
K	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
1	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
2	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
3	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
4	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
5	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
6	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
7	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
8	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
9	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
10	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
11	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
12	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
OVERALL AVG	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%

AVG DAILY ATTENDANCE BY GRADE								
TK	26.0	27.9	27.9	26.04	26.04	26.04	26.04	26.04
K	29.76	27.90	27.90	29.76	29.76	29.76	29.76	29.76
1	28.83	25.11	25.11	28.83	28.83	28.83	28.83	28.83
2	38.13	39.06	39.06	38.13	38.13	38.13	38.13	38.13
3	41.85	41.85	41.85	41.85	41.85	41.85	41.85	41.85
4	26.97	25.11	25.11	26.97	26.97	26.97	26.97	26.97
5	28.83	28.83	28.83	28.83	28.83	28.83	28.83	28.83
6	28.83	27.90	27.90	28.83	28.83	28.83	28.83	28.83
7	26.97	26.97	26.97	26.97	26.97	26.97	26.97	26.97
8	20.46	18.60	18.60	20.46	20.46	20.46	20.46	20.46
9	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-
TOTAL	296.67	289.23	289.23	296.67	296.67	296.67	296.67	296.67

AVG DAILY ATTENDANCE BY GRADE RANGE								
TK-3	164.61	161.82	161.82	164.61	164.61	164.61	164.61	164.61
4-6	84.63	81.84	81.84	84.63	84.63	84.63	84.63	84.63

7-8	47.43	45.57	45.57	47.43	47.43	47.43	47.43	47.43
9-12	-	-	-	-	-	-	-	-
TOTAL	296.67	289.23	289.23	296.67	296.67	296.67	296.67	296.67

UNDUPLICATED %	34.74%	34.74%	34.74%	34.74%	34.74%	34.74%	34.74%	34.74%	<Use FCMAT Calculator
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PY P2 ADA	-	
PY P2 TK-8		<Use FCMAT Calculator
PY P2 9-12	-	<Use FCMAT Calculator

SPED COUNT		-	-	-	-	-	-	-
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PY ENROLLMENT		<Use FCMAT Calculator
PY UNDUPLICATED		<Use FCMAT Calculator

ACCT	RESOURCE	ACCOUNT NAME	FY2425 Actuals	FY2526	FY 25-26 1st Interim	FY 25-26 2nd Interim	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
LCFF			v.26.2 9.19.25								3%
8011		LCFF Revenues	2,289,324	2,578,359.00	2,558,367	2,558,367	2,719,136	2,849,480	2,976,250	3,101,898	3,194,955
8012	1400	Education Protection Account Revenue	54,468	59,334.00	57,846	57,846	59,334	59,334	59,334	59,334	61,114
8019		Prior Year Income/Adjustments	12,561		-	-	-	-	-	-	-
8096		Charter Schools Funding In-Lieu of Property Tax	830,471	909,887	890,250	890,250	913,150	913,150	913,150	913,150	940,545
80XX		---			-	-	-	-	-	-	-
80XX		---			-	-	-	-	-	-	-
TOTAL LCFF REVENUE			3,186,824	3,547,580	3,506,463	3,506,463	3,691,620	3,821,964	3,948,734	4,074,382	4,196,613

FEDERAL							3%	3%	3%	3%	3%
8220	5310	Federal Child Nutrition Programs	51,285	39,000.00	39,000	39,000	40,170	41,375	42,616	43,895	45,212
8290		All Other Federal Revenue	-	-	11,176	11,176	11,511	11,857	12,212	12,579	12,956
8291	3010	Title I Federal Revenue	-	35,694.00	34,655	34,655	35,695	36,765	37,868	39,005	40,175
8292	4035	Title II	6,349	6,228.00	5,751	5,751	5,924	6,101	6,284	6,473	6,667
8294	4127	Title IV	10,000	10,000.00	10,000	10,000	10,300	10,609	10,927	11,255	11,593
8295		Title V Federal Revenue			-	-	-	-	-	-	-
9299		Prior Year Federal	13,694		-	-	-	-	-	-	-
					-	-	-	-	-	-	-
80XX		---			-	-	-	-	-	-	-
TOTAL FEDERAL REVENUE			81,328	90,922	100,582	100,582	103,599	106,707	109,909	113,206	116,602

OTHER FEDERAL REVENUE ACCT BREAKDOWN

8290	3010	Prior Year Title I			11,176	11,176	11,511	11,857	12,212	12,579	12,956
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
8290					-	-	-	-	-	-	-
TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN			-	-	11,176	11,176	11,511	11,857	12,212	12,579	12,956

OTHER STATE							3%	3%	3%	3%	3%
8520	5310	State Child Nutrition Program	103,930	91,000	91,000	91,000	93,730	96,542	99,438	102,421	105,494
8550		Mandated Block Grant	5,442	6,366	6,366	6,366	6,557	6,754	6,956	7,165	7,380
8560	1100(191),6	State Lottery Revenue	80,658	79,907	79,907	79,907	82,304	84,773	87,316	89,936	92,634
8590		All Other State Revenues	541,711	269,677	341,322	341,322	185,097	190,650	196,369	202,260	208,328
8591	6030	SB 740 Revenue			-	-	-	-	-	-	-
8599		Prior Year State Income	9,097		-	-	-	-	-	-	-
8791	6500	SPED State/Other Transfers of Apportionments f	162,434	161,795	161,795	161,795	166,649	171,648	176,798	182,102	187,565
80XX		---			-	-	-	-	-	-	-
TOTAL OTHER STATE REVENUE			903,272	608,745	680,390	680,390	534,337	550,367	566,878	583,884	601,401

OTHER STATE REVENUE ACCT BREAKDOWN

8590	6770	Prop 28	-	37,340.00	84,255	84,255	46,520	47,915	49,353	50,833	52,358
8590	2600	ELOP	148,452.00	117,243.00	104,068	104,068	107,190	110,406	113,718	117,129	120,643
8590	6546	State MH	-	22,533.00	23,113	23,113	23,806	24,521	25,256	26,014	26,794
8590		Student Support & Professional Dev BG		92,561.04	85,265	85,265	-	-	-	-	-
8590		Arts & Music BG	59,421.00		-	-	-	-	-	-	-
8590		Learning Recovery BG	116,568.00		37,261	37,261	-	-	-	-	-
8590		Learning Recovery BG Repayment			7,360	7,360	7,581	7,808	8,042	8,284	8,532
8590					-	-	-	-	-	-	-
8590					-	-	-	-	-	-	-
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN			324,441	269,677	341,322	341,322	185,097	190,650	196,369	202,260	208,328

LOCAL						3%	0%	0%	0%	0%
8699		All Other Local Revenue	44,728	60,000	60,000	60,000	60,000	60,000	60,000	60,000
8682		Foundation Grants/Donations	6,217	-	-	-	-	-	-	-
8685		School Site fundraising	9,623	-	-	-	-	-	-	-
TOTAL LOCAL REVENUE			60,568	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL REVENUE			4,231,992	4,307,247	4,347,435	4,347,435	4,389,556	4,539,038	4,685,520	4,974,616

1000 - CERTIFICATED EMPLOYEES						3%	3%	3%	3%	3%
1100		Teachers' Salaries	1,005,395	993,726	993,726	993,726	1,013,600	1,033,475	1,064,479	1,096,413
1105		Teachers' Bonuses	-	-	-	-	-	-	-	-
1106		Teachers Stipends	-	-	-	-	-	-	-	-
1120		Substitute Expense	5,288	11,000	11,000	11,000	11,220	11,440	11,783	12,137
1121		Teachers' Salaries short term subs	-	-	-	-	-	-	-	-
1122		Short Term Subs	-	-	-	-	-	-	-	-
1123		Teachers' Salaries long term subs	-	-	-	-	-	-	-	-
1200		Certificated Pupil Support Salaries	-	-	-	-	-	-	-	-
1300		Certificated Supervisor and Administrator Salaries	113,312	114,009	114,009	114,009	116,289	118,569	122,126	125,790
1305		Certificated Supervisor and Administrator Bonuses	-	-	-	-	-	-	-	-
1900		Other Certificated Salaries	110,056	255,043	255,043	255,043	260,144	265,245	273,202	281,398
1910		Other Certificated Overtime	-	-	-	-	-	-	-	-
10XX		---	-	-	-	-	-	-	-	-
10XX		---	-	-	-	-	-	-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPENSES			1,234,051	1,373,778	1,373,778	1,373,778	1,401,253	1,428,729	1,471,590	1,515,738

2000 - CLASSIFIED EMPLOYEES						3%	3%	3%	3%	3%
2100		Instructional Aide Salaries	252,662	299,318	299,318	299,318	305,304	311,291	320,629	308,298
2103		Classified Long Term Sub	-	-	-	-	-	-	-	-
2105		Instructional Aide Bonus	-	-	-	-	-	-	-	-
2110		Instructional Aide Overtime	-	-	-	-	-	-	-	-
2200		Classified Support Salaries (Maintenance, Food)	189,150	127,938	127,938	127,938	130,497	133,056	137,047	131,776
2205		Classified Support Salaries Bonus	-	-	-	-	-	-	-	-
2210		Classified Support Overtime	-	-	-	-	-	-	-	-
2300		Classified Supervisor and Administrator Salaries	40,898	47,741	47,741	47,741	48,696	49,651	51,140	49,173
2305		Classified Supervisor and Admin Bonus	-	-	-	-	-	-	-	-
2400		Clerical, Technical, and Office Staff Salaries	95,224	54,796	54,796	54,796	55,892	56,988	58,697	56,440
2405		Clerical Technical and Office Staff Bonus	-	-	-	-	-	-	-	-
2410		Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-
2900		Other Classified Salaries (Noon and Yard Sup, etc)	52,651	42,243	42,243	42,243	43,088	43,933	45,251	43,510
2901		Other Classified Salaries Substitute	-	-	-	-	-	-	-	-
2905		Other Stipends	-	-	-	-	-	-	-	-
2910		Other Classified Overtime	-	-	-	-	-	-	-	-
20XX		---	-	-	-	-	-	-	-	-
20XX		---	-	-	-	-	-	-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPENSES			630,585	572,036	572,036	572,036	583,477	594,917	612,765	589,197

3000 - EMPLOYEE BENEFITS						3%	3%	3%	3%	3%
3101		State Teachers' Retirement System, certificated	430,558	262,392	262,392	262,392	267,639	272,887	281,074	289,506
3202		Public Employees' Retirement System, classified	173,140	153,363	153,363	153,363	156,430	159,497	164,282	169,211
3301		OASDI/Medicare Certificated, Unrestricted	30,429	19,920	19,920	19,920	20,318	20,717	21,338	21,978
3302		OASDI/Medicare Classified	42,627	43,761	43,761	43,761	44,636	45,511	46,877	48,283
3401		Health & Welfare Benefits, Certificated	142,198	133,000	133,000	133,000	136,990	141,100	145,333	149,693
3402		Health & Welfare Benefits Classified	38,716	52,000	52,000	52,000	53,560	55,167	56,822	58,526
3501		State Unemployment Insurance Certificated	3,659	9,534	9,534	9,534	9,534	9,534	9,820	10,115
3502		State Unemployment Insurance Classified	5,548	8,626	8,626	8,626	8,626	8,626	8,885	9,151
3601		Worker Compensation Insurance	17,645	28,849	28,849	28,849	29,426	30,003	30,903	31,831

3602	Worker Compensation Insurance	5,131	12,013	12,013	12,013	12,253	12,493	12,868	13,254	13,652
3901	Other Employee Benefits	(43,273)	-	-	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		846,378	723,457	723,457	723,457	739,413	755,535	778,201	801,547	825,594
TOTAL PAYROLL RELATED EXPENSES		2,711,014	2,669,270	2,669,270	2,669,270	2,724,143	2,779,181	2,862,557	2,906,483	2,993,677

4000 - BOOKS AND SUPPLIES						3%	2%	2%	2%	2%
4100	Approved Textbooks and Core Curriculum	296		-	-	-	-	-	-	-
4200	Books and Other Reference Materials	1,398	300	300	300	309	315	321	328	334
4300	Materials and Supplies	35,041	23,970	23,970	23,970	24,689	25,183	25,687	26,200	26,724
4315	Classroom Materials and Supplies	76,490	38,250	38,250	38,250	39,398	40,185	40,989	41,809	42,645
4381	Materials for Plant Maintenance	207	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	7,581	6,000	6,000	6,000	6,180	6,304	6,430	6,558	6,689
4410	Software and Software Licensing	23,277	21,900	21,900	21,900	22,557	23,008	23,468	23,938	24,416
4430	Noncapitalized Student Equipment	7,619	7,500	7,500	7,500	7,725	7,880	8,037	8,198	8,362
4700	Food and Food Supplies	152,192	152,200	152,200	152,200	156,766	159,901	163,099	166,361	169,689
40XX	---			-	-	-	-	-	-	-
TOTAL BOOKS AND SUPPLIES		304,101	250,120	250,120	250,120	257,624	262,776	268,032	273,392	278,860

5000 - SERVICES AND OTHER OPERATING EXPENSES						2%	2%	2%	2%	2%
5200	Travel and Conferences	14,135	12,000	12,000	12,000	12,240	12,485	12,734	12,989	13,249
5210	Training and Development Expense	29,406	4,000	4,000	4,000	4,080	4,162	4,245	4,330	4,416
5300	Dues and Memberships	8,471	8,475	8,475	8,475	8,645	8,817	8,994	9,174	9,357
5400	Insurance	51,179	61,850	61,850	61,850	63,087	64,349	65,636	66,948	68,287
5501	Utilities	52,897	48,825	48,825	48,825	49,802	50,798	51,813	52,850	53,907
5600	Space Rental/Leases Expense	325,644	361,852	361,852	361,852	398,852	406,829	414,966	423,265	431,730
5602	Other Space Rental	200	200	200	200	200	204	208	212	216
5605	Equipment Rental/Lease Expense	9,533	8,400	8,400	8,400	8,568	8,739	8,914	9,092	9,274
5800	Professional/Consulting Services and Operating Expenses	5,615	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520
5803	Banking and Payroll Service Fees	628	250	250	250	255	260	265	271	276
5805	Legal Services	4,033	12,000	12,000	12,000	12,240	12,485	12,734	12,989	13,249
5806	Audit Services	17,503	14,530	14,530	14,530	14,821	15,117	15,419	15,728	16,042
5807	Legal Settlements	33,029	18,173	18,173	18,173	-	-	-	-	-
5809	Employee Tuition Reimbursement		-	-	-	-	-	-	-	-
5810	Educational Consultants	368,369	200,000	200,000	200,000	204,000	208,080	212,242	216,486	220,816
5811	Student Transportation		-	-	-	-	-	-	-	-
5812	Other Student Activities	3,477	-	-	-	-	-	-	-	-
5814	Non Employee Substitutes	55,245	40,000	40,000	40,000	40,800	41,616	42,448	43,297	44,163
5815	Advertising/Recruiting	-	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104
5820	Fundraising Expense	244	205	205	205	209	213	218	222	226
5830	Field Trip Expenses	58,152	47,940	47,940	47,940	48,899	49,877	50,874	51,892	52,930
5842	Services Student Athletics	985	435	435	435	444	453	462	471	480
5873	Financial Services	112,208	107,681	107,681	107,681	109,739	113,476	117,138	120,787	123,203
5874	Personnel Services	1,585	1,020	1,020	1,020	1,040	1,061	1,082	1,104	1,126
5875	District Oversight Fee	35,359	35,476	35,065	35,065	35,766	36,481	37,211	37,955	38,714
5877	IT Services		-	-	-	-	-	-	-	-
5885	Summer School Expenses		-	-	-	-	-	-	-	-
5890	Interest Expense/Fees	177	-	-	-	-	-	-	-	-
5891	Charter School Capital Fees		-	-	-	-	-	-	-	-
5892	ASB Activities Expense		-	-	-	-	-	-	-	-
5894	ASB Activities Expense		-	-	-	-	-	-	-	-
5899	CMO Management Fee Expense	321,444	250,312	252,543	252,543	262,611	275,270	280,775	286,391	292,119
5900	Communications (Tele., Internet, Copies, Postage)	11,351	9,000	9,000	9,000	9,180	9,364	9,551	9,742	9,937
5901	Marketing	2,851	6,500	6,500	6,500	6,630	6,763	6,898	7,036	7,177
50XX	---			-	-	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		1,523,720	1,255,124	1,256,944	1,256,944	1,298,226	1,333,140	1,361,195	1,389,725	1,417,520

6000 - CAPITAL OUTLAY						3%	3%	3%	3%	3%
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6900		Depreciation Expense	1,673		-	-	-	-	-	-
6901		Amortization Expense			-	-	-	-	-	-
60XX		---			-	-	-	-	-	-
60XX		---			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES			1,673	-	-	-	-	-	-	-

7000 - OTHER OUTGOING						3%	3%	3%	3%	3%	
7000		Miscellaneous Expense			-	-	-	-	-	-	
7141		Special Education Encroachment District		-	-	-	-	-	-	-	
7200		Other Transfer			-	-	-	-	-	-	
7201		Write Off of Prior year assets			-	-	-	-	-	-	
7299		All other Transfers			-	-	-	-	-	-	
7310		Transfer of Indirect Costs			-	-	-	-	-	-	
7438		Debt Service - Interest			-	-	-	-	-	-	
7439		Debt Service Amortization			-	-	-	-	-	-	
7619		Other Interfund Transfers out			-	-	-	-	-	-	
70XX		---			-	-	-	-	-	-	
70XX		---			-	-	-	-	-	-	
TOTAL OTHER OUTGOING EXPENSES			-	-	-	-	-	-	-	-	
TOTAL NON-PAYROLL EXPENSES			1,829,494	1,505,244	1,507,064	1,507,064	1,555,850	1,595,916	1,629,227	1,663,118	1,696,380
TOTAL EXPENSES			4,540,508	4,174,514	4,176,334	4,176,334	4,279,993	4,375,097	4,491,784	4,569,600	4,690,057
NET INCOME			(308,516)	132,732	171,101	171,101	109,563	163,941	193,737	261,872	284,559

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- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

TOTAL LOCAL REVENUE DISTRIBUTION															
\$ 375.00	\$ -	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ 5,962.50	\$ -	\$ 60,000.00
\$ 770.28	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ (70.03)	\$ -	\$ 0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,145	\$ (70)	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ 5,892	\$ -	
1,145.28	196,846.45	389,386.63	440,041.13	356,405.81	370,867.31	457,131.81	356,405.81	424,282.31	448,229.31	347,503.31	462,690.81	96,498.86			

TOTAL CERTIFICATED EMPLOYEE EXPENSE DISTRIBUTION															
\$ 1,273.50	\$ 50,635.31	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 101,270.61	\$ 30,381.18	\$ -	\$ 993,725.50	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 11,000.00	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,500.79	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ 9,500.75	\$ -	\$ 114,009.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ 23,185.73	\$ -	\$ 255,043.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ 10,774	\$ 84,322	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 134,957	\$ 64,068	\$ -		

TOTAL CLASSIFIED EMPLOYEE EXPENSE DISTRIBUTION															
\$ 482.82	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ 27,166.83	\$ -	\$ 299,318.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,945.81	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ 11,362.93	\$ -	\$ 127,938.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ 4,340.09	\$ -	\$ 47,741.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 527.39	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ 4,933.51	\$ -	\$ 54,796.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 572.80	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ 3,788.20	\$ -	\$ 42,243.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,529	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ 51,592	\$ -		

TOTAL EMPLOYEE BENEFITS DISTRIBUTION															
\$ 1,892.86	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ 23,681.69	\$ -	\$ 262,391.50	\$ -
\$ 789.78	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ 13,870.28	\$ -	\$ 153,362.85	\$ -
\$ 156.22	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ 1,796.69	\$ -	\$ 19,919.77	\$ -
\$ 289.46	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ 3,951.94	\$ -	\$ 43,760.75	\$ -
\$ 40,972.74	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ 8,366.11	\$ -	\$ 133,000.00	\$ -
\$ (86.89)	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ 4,735.17	\$ -	\$ 52,000.00	\$ -
\$ 36.59	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ 863.40	\$ -	\$ 9,534.00	\$ -
\$ -	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ 784.18	\$ -	\$ 8,626.00	\$ -

TOTAL CAPITAL OUTLAY EXPENSES														
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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TOTAL OTHER OUTGOING EXPENSES DISTRIBUTION														
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL EXPENSES														
203,585.33	326,213.13	372,998.56	369,848.85	370,392.41	372,892.41	375,848.44	372,098.65	371,555.09	371,555.09	370,292.81	299,053.50	-		
NET INCOME														
(202,440.05)	(129,366.68)	16,388.06	70,192.27	(13,986.60)	(2,025.10)	81,283.37	(15,692.84)	52,727.21	76,674.21	(22,789.50)	163,637.31	96,498.86		

\$ - \$ - \$ -

\$ 60,000.00	\$ 375.00	\$ 59,625.00	0.63%
\$ -	\$ 770.28	\$ (770.28)	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 60,000	\$ 1,145	\$ 58,855	
4,347,434.79	1,145.28	4,346,289.51	

\$ 993,725.50	\$ 1,273.50	\$ 992,452.00	0.13%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 11,000.00	\$ -	\$ 11,000.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 114,009.00	\$ 9,500.79	\$ 104,508.21	8.33%
\$ -	\$ -	\$ -	0.00%
\$ 255,043.00	\$ -	\$ 255,043.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 1,373,778	\$ 10,774	\$ 1,363,003	

\$ 299,318.00	\$ 482.82	\$ 298,835.18	0.16%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 127,938.00	\$ 2,945.81	\$ 124,992.19	2.30%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 47,741.00	\$ -	\$ 47,741.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 54,796.00	\$ 527.39	\$ 54,268.61	0.96%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 42,243.00	\$ 572.80	\$ 41,670.20	1.36%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 572,036	\$ 4,529	\$ 567,507	

\$ 262,391.50	\$ 1,892.86	\$ 260,498.64	0.72%
\$ 153,362.85	\$ 789.78	\$ 152,573.07	0.51%
\$ 19,919.77	\$ 156.22	\$ 19,763.55	0.78%
\$ 43,760.75	\$ 289.46	\$ 43,471.29	0.66%
\$ 133,000.00	\$ 40,972.74	\$ 92,027.26	30.81%
\$ 52,000.00	\$ (86.89)	\$ 52,086.89	-0.17%
\$ 9,534.00	\$ 36.59	\$ 9,497.41	0.38%
\$ 8,626.00	\$ -	\$ 8,626.00	0.00%

\$ 28,849.33	\$ 6,025.00	\$ 22,824.33	20.88%
\$ 12,012.76	\$ -	\$ 12,012.76	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 723,457	\$ 50,076	\$ 673,381	
2,669,270.47	65,378.87	2,603,891.60	

\$ -	\$ -	\$ -	0.00%
\$ 300.00	\$ -	\$ 300.00	0.00%
\$ 23,970.00	\$ 645.85	\$ 23,324.15	2.69%
\$ 38,250.00	\$ 18,001.86	\$ 20,248.14	47.06%
\$ -	\$ -	\$ -	0.00%
\$ 6,000.00	\$ -	\$ 6,000.00	0.00%
\$ 21,900.00	\$ 13,746.69	\$ 8,153.31	62.77%
\$ 7,500.00	\$ -	\$ 7,500.00	0.00%
\$ 152,200.00	\$ -	\$ 152,200.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 250,120	\$ 32,394	\$ 217,726	

\$ 12,000.00	\$ 5,681.31	\$ 6,318.69	47.34%
\$ 4,000.00	\$ -	\$ 4,000.00	0.00%
\$ 8,475.00	\$ 4,672.00	\$ 3,803.00	55.13%
\$ 61,850.00	\$ 15,462.50	\$ 46,387.50	25.00%
\$ 48,825.00	\$ 68.50	\$ 48,756.50	0.14%
\$ 361,852.00	\$ 27,137.00	\$ 334,715.00	7.50%
\$ 200.00	\$ -	\$ 200.00	0.00%
\$ 8,400.00	\$ -	\$ 8,400.00	0.00%
\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
\$ 250.00	\$ 23.42	\$ 226.58	9.37%
\$ 12,000.00	\$ -	\$ 12,000.00	0.00%
\$ 14,530.00	\$ -	\$ 14,530.00	0.00%
\$ 18,173.00	\$ -	\$ 18,173.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 200,000.00	\$ 1,397.50	\$ 198,602.50	0.70%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 40,000.00	\$ -	\$ 40,000.00	0.00%
\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
\$ 205.00	\$ 20.00	\$ 185.00	9.76%
\$ 47,940.00	\$ 897.42	\$ 47,042.58	1.87%
\$ 435.00	\$ -	\$ 435.00	0.00%
\$ 107,681.17	\$ 9,328.83	\$ 98,352.34	8.66%
\$ 1,020.00	\$ 626.50	\$ 393.50	61.42%
\$ 35,064.63	\$ -	\$ 35,064.63	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 252,543.00	\$ 39,566.92	\$ 212,976.08	15.67%
\$ 9,000.00	\$ 922.66	\$ 8,077.34	10.25%
\$ 6,500.00	\$ 7.50	\$ 6,492.50	0.12%
\$ -	\$ -	\$ -	0.00%
\$ 1,256,944	\$ 105,812	\$ 1,151,132	

\$	-	\$	-	\$	-	0.00%
\$	-	\$	-	\$	-	0.00%
\$	-	\$	-	\$	-	0.00%
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\$	-	\$	-	\$	-	0.00%
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4,176,334.27	203,585.33	3,972,748.94
171,100.52	(202,440.05)	373,540.57

[illegible]

Golden Valley River FY25-26 Budget

	CATEGORY	FY24-25 Actuals	FY25-26	FY25-26 1st Interim	FY25-26 2nd Interim
REVENUE	TOTAL ENROLLMENT		334	320	320
	AVERAGE DAILY ATTENDANCE		314.0	300.8	300.8
	State LCFF Revenue	3,524,258	3,751,322	3,646,966	3,646,966
	Federal Revenue	72,166	87,149	102,255	102,255
	Other State Revenue	842,183	629,979	711,210	711,210
EXPENSES	Local Revenue	37,050	30,214	30,214	30,214
	TOTAL REVENUE	4,475,658	4,498,664	4,490,645	4,490,645
	Certificated Salaries	1,236,451	1,159,772	1,159,772	1,159,772
	Classified Salaries	626,330	728,519	728,519	728,519
	Benefits	831,273	735,224	735,224	735,224
	TOTAL PERSONNEL EXPENSES	2,694,054	2,623,515	2,623,515	2,623,515
	Books and Supplies	261,240	243,520	243,520	243,520
	Services and Other Operating Expenses	1,484,644	1,255,936	1,252,461	1,252,461
	Capital Outlay	1,482	-	-	-
	Other Outgoing	-	-	-	-
	TOTAL OTHER EXPENSES	1,747,366	1,499,456	1,495,981	1,495,981
SUMMARY	TOTAL EXPENSES	4,441,416	4,122,970	4,119,495	4,119,495
	SURPLUS\ (DEFICIT)	34,242	375,693	371,150	371,150
	<i>% of Expenses</i>	<i>0.8%</i>	<i>9.1%</i>	<i>9.0%</i>	<i>9.0%</i>
	BEGINNING FUND BALANCE	753,552	\$ 685,047	\$ 685,047	\$ 685,047
	ENDING BALANCE	787,794	\$ 1,060,740	\$ 1,056,196	\$ 1,056,196
	<i>% of Expenses</i>	<i>18%</i>	<i>26%</i>	<i>26%</i>	<i>26%</i>

FY26-27	FY27-28
320	320
300.8	300.8
\$ 3,747,211	\$ 3,879,157
\$ 85,589	\$ 86,737
\$ 523,994	\$ 523,994
\$ 30,214	\$ 30,214
\$ 4,387,007	\$ 4,520,102
\$ 1,182,968	\$ 1,206,163
\$ 743,089	\$ 757,659
\$ 751,990	\$ 768,942
\$ 2,678,047	\$ 2,732,764
\$ 246,572	\$ 255,005
\$ 1,300,674	\$ 1,332,659
\$ -	\$ -
\$ -	\$ -
\$ 1,547,247	\$ 1,587,664
\$ 4,225,293	\$ 4,320,428
161,714	199,674
3.8%	4.6%
\$ 1,056,196	\$ 1,217,910
\$ 1,217,910	\$ 1,417,584
29%	33%

GRADE	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	CURRENT YEAR REVISION #2	FY26-27	FY27-28
ENROLLMENT BY GRADE					
TK	30	36	36	36	36
K	34	41	41	41	41
1	56	47	47	47	47
2	34	32	32	32	32
3	34	30	30	30	30
4	33	29	29	29	29
5	32	30	30	30	30
6	32	30	30	30	30
7	29	24	24	24	24
8	20	21	21	21	21
9	0	0	0	0	0
10	0	0	0	0	0
11	0	0	0	0	0
12	0	0	0	0	0
TOTAL	334	320	320	320	320

DAILY ATTENDANCE RATE					
TK	94.00%	94.00%	94.00%	94.00%	94.00%
K	94.00%	94.00%	94.00%	94.00%	94.00%
1	94.00%	94.00%	94.00%	94.00%	94.00%
2	94.00%	94.00%	94.00%	94.00%	94.00%
3	94.00%	94.00%	94.00%	94.00%	94.00%
4	94.00%	94.00%	94.00%	94.00%	94.00%
5	94.00%	94.00%	94.00%	94.00%	94.00%
6	94.00%	94.00%	94.00%	94.00%	94.00%
7	94.00%	94.00%	94.00%	94.00%	94.00%
8	94.00%	94.00%	94.00%	94.00%	94.00%
9	94.00%	94.00%	94.00%	94.00%	94.00%
10	94.00%	94.00%	94.00%	94.00%	94.00%
11	94.00%	94.00%	94.00%	94.00%	94.00%
12	94.00%	94.00%	94.00%	94.00%	94.00%
OVERALL AVG	94.00%	94.00%	94.00%	94.00%	94.00%

AVG DAILY ATTENDANCE BY GRADE					
TK	28.2	33.8	33.8	33.84	33.84
K	31.96	38.54	38.54	38.54	38.54
1	52.64	44.18	44.18	44.18	44.18

2	31.96	30.08	30.08	30.08	30.08
3	31.96	28.20	28.20	28.20	28.20
4	31.02	27.26	27.26	27.26	27.26
5	30.08	28.20	28.20	28.20	28.20
6	30.08	28.20	28.20	28.20	28.20
7	27.26	22.56	22.56	22.56	22.56
8	18.80	19.74	19.74	19.74	19.74
9	-	-	-	-	-
10	-	-	-	-	-
11	-	-	-	-	-
12	-	-	-	-	-
TOTAL	313.96	300.80	300.80	300.80	300.80

AVG DAILY ATTENDANCE BY GRADE RANGE					
TK-3	176.72	174.84	174.84	174.84	174.84
4-6	91.18	83.66	83.66	83.66	83.66
7-8	46.06	42.30	42.30	42.30	42.30
9-12	-	-	-	-	-
TOTAL	313.96	300.80	300.80	300.80	300.80

UNDUPLICATED %		0.00%	0.00%	0.00%	0.00%	<Use FCMAT Calculator
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PY P2 ADA	-	
PY P2 TK-8		<Use FCMAT Calculator
PY P2 9-12	-	<Use FCMAT Calculator

SPED COUNT		-	-	-	-
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PY ENROLLMENT		<Use FCMAT Calculator
PY UNDUPLICATED		<Use FCMAT Calculator

ACCT	RESOURCE	ACCOUNT NAME	FY24-25 Actuals	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	CURRENT YEAR REVISION #2	FY26-27	FY27-28
LCFF				v.26.1c 5.27.25	v26.2 9.29.25		3.02%	3.42%
8011		LCFF Revenues	1,436,787	2,156,794.00	2,660,944	2,660,944	2,761,189	2,893,135
8012	1400	Education Protection Account Revenue	972,276	631,490.00	60,160	60,160	60,160	60,160
8019		Prior Year Income/Adjustments	260,451	-	-	-	-	-
8096		Charter Schools Funding In-Lieu of Property Taxes	854,744	963,038	925,862	925,862	925,862	925,862
80XX		---			-	-	-	-
80XX		---			-	-	-	-
TOTAL LCFF REVENUE			3,524,258	3,751,322	3,646,966	3,646,966	3,747,211	3,879,157

FEDERAL							3.02%	3.42%
8181	3310	Special Education - Entitlement		-	-	-	-	-
8182	3327	Special Education - Mental Health		-	-	-	-	-
8220	5310	Federal Child Nutrition Programs	38,420	42,000.00	42,000	42,000	42,000	42,000
8285	3310	Federal SPED		-	-	-	-	-
8290		All Other Federal Revenue	-	-	-	-	-	-
8291	3010	Title I Federal Revenue	-	29,741.00	27,673	27,673	28,509	29,484
8292	4035	Title II	5,514	5,408.00	4,931	4,931	5,080	5,254
8293	4203	Title III Federal Revenue		-	-	-	-	-
8294	4127	Title IV	10,000	10,000.00	10,000	10,000	10,000	10,000
8295		Title V Federal Revenue		-	-	-	-	-
8299		Prior Year Federal	18,232		17,651	17,651	-	-
80XX		---			-	-	-	-
TOTAL FEDERAL REVENUE			72,166	87,149	102,255	102,255	85,589	86,737

OTHER FEDERAL REVENUE ACCT BREAKDOWN

8290				-	-	-	-	-
8290				-	-	-	-	-
8290				-	-	-	-	-
8290				-	-	-	-	-
8290				-	-	-	-	-
8290				-	-	-	-	-
8290				-	-	-	-	-
8290				-	-	-	-	-
TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN			-	-	-	-	-	-

OTHER STATE							0.00%	0.00%
8520	5310	State Child Nutrition Program	86,433	98,000	98,000	98,000	98,000	98,000
8550		Mandated Block Grant	5,745	6,181	6,181	6,181	6,181	6,181
8560	1100(191),6300(82)	State Lottery Revenue	83,027	82,118	82,118	82,118	82,118	82,118
8590		All Other State Revenues	497,601	272,873	354,104	354,104	166,888	166,888
8591	6030	SB 740 Revenue		-	-	-	-	-
8599		Prior Year State Income	25,548	-	-	-	-	-
8791	6500	SPED State/Other Transfers of Apportionments from Distr	143,829	170,806	170,806	170,806	170,806	170,806
8792	6500	SPED State/Other Transfers of Apportionments from County		-	-	-	-	-
8596	6010	ASES		-	-	-	-	-
80XX		---		-	-	-	-	-
80XX		---		-	-	-	-	-
TOTAL OTHER STATE REVENUE			842,183	629,979	711,210	711,210	523,994	523,994

OTHER STATE REVENUE ACCT BREAKDOWN

8590	6770	Prop 28	-	39,893.00	117,280	117,280	43,099	43,099
8590	2600	ELOP	136,473.00	107,783.00	100,000	100,000	100,000	100,000
8590	6546	State Mental Health	23,353.00	23,788.00	30,410	30,410	23,789	23,789
8590		FY2425 One time Funds - Student Support BG		101,409.00	87,757	87,757	-	-

8590		Learning Recovery BG	84,280.00		7,456	7,456	-	-
8590		Arts & Music Block Grant	51,451.00		-	-	-	-
8590		Learning Recovery BG Repayment			9,084	9,084	-	-
8590		Literacy Screening			2,117	2,117	-	-
8590					-	-	-	-
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN			295,557	272,873	354,104	354,104	166,888	166,888

LOCAL			0.00%					
8660		Interest Income	132	131.00	131	131	131	131
8682		Foundation Grants/Donations	8,131	2,320	2,320	2,320	2,320	2,320
8685		School Site fundraising	8,775	2,763	2,763	2,763	2,763	2,763
8699		All Other Local Revenue	20,012	25,000	25,000	25,000	25,000	25,000
TOTAL LOCAL REVENUE			37,050	30,214	30,214	30,214	30,214	30,214
TOTAL REVENUE			4,475,657	4,498,664	4,490,645	4,490,645	4,387,007	4,520,102

1000 - CERTIFICATED EMPLOYEES			3%					
1100		Teachers' Salaries	999,962	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1105		Teachers' Bonuses		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1106		Teachers Stipends		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1120		Substitute Expense	19,260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1121		Teachers' Salaries short term subs		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1122		Short Term Subs		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1123		Teachers' Salaries long term subs		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1200		Certificated Pupil Support Salaries		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1300		Certificated Supervisor and Administrator Salaries	100,209	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1305		Certificated Supervisor and Administrator Bonuses		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1900		Other Certificated Salaries	117,020	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
1910		Other Certificated Overtime		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
10XX		---		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
10XX		---		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
TOTAL CERTIFICATED EMPLOYEE EXPES			1,236,451	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

2000 - CLASSIFIED EMPLOYEES			3%					
2100		Instructional Aide Salaries	302,831	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2103		Classified Long Term Sub		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2105		Instructional Aide Bonus		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2110		Instructional Aide Overtime		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2200		Classified Support Salaries (Maintenance, Food)	180,105	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2205		Classified Support Salaries Bonus		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2210		Classified Support Overtime		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2300		Classified Supervisor and Administrator Salaries	39,568	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2305		Classified Supervisor and Admin Bonus		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2400		Clerical, Technical, and Office Staff Salaries	77,445	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2405		Clerical Technical and Office Staff Bonus		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2410		Clerical, Technical, and Office Staff Overtime		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2900		Other Classified Salaries (Noon and Yard Sup, etc.)	26,381	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2901		Other Classified Salaries Substitute		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2905		Other Stipends		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
2910		Other Classified Overtime		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
20XX		---		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
20XX		---		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
TOTAL CLASSIFIED EMPLOYEE EXPES			626,330	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

3000 - EMPLOYEE BENEFITS			3%					
3101		State Teachers' Retirement System, certificated positions	387,461	221,516	221,516	221,516	225,947	230,377
3102		Employer STRS Classified		-	-	-	-	-

3201	Employer PERS Certificated		-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	177,306	195,316	195,316	195,316	199,222	203,128
3301	OASDI/Medicare Certificated, Unrestricted	29,314	16,817	16,817	16,817	17,153	17,489
3302	OASDI/Medicare Classified	46,188	55,732	55,732	55,732	56,846	57,961
3401	Health & Welfare Benefits, Certificated	141,705	125,318	125,318	125,318	129,077	132,949
3402	Health & Welfare Benefits Classified	56,391	65,663	65,663	65,663	67,632	69,661
3501	State Unemployment Insurance Certificated	5,192	8,172	8,172	8,172	8,417	8,670
3502	State Unemployment Insurance Classified	6,201	7,037	7,037	7,037	7,248	7,466
3601	Worker Compensation Insurance	17,349	24,355	24,355	24,355	24,842	25,329
3602	Worker Compensation Insurance	5,427	15,299	15,299	15,299	15,605	15,911
3701	OPEB benefits		-	-	-	-	-
3702	OPEB benefits		-	-	-	-	-
3901	Other Employee Benefits	(41,261)	-	-	-	-	-
3902	Other Employee Benefits Classified		-	-	-	-	-
3903	Other Employee Benefits		-	-	-	-	-
30XX	---		-	-	-	-	-
30XX	---		-	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		831,273	735,224	735,224	735,224	751,990	768,942
TOTAL PAYROLL RELATED EXPENSES		2,694,054	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

4000 - BOOKS AND SUPPLIES						3.02%	3.42%
4200	Books and Other Reference Materials	332	-	-	-	-	-
4215	CSI Materials		-	-	-	-	-
4300	Materials and Supplies	26,711	21,420	21,420	21,420	22,067	22,822
4315	Classroom Materials and Supplies	68,624	45,000	45,000	45,000	46,359	47,944
4342	Materials for School Sponsored Athletics		-	-	-	-	-
4381	Materials for Plant Maintenance	270	-	-	-	-	-
4400	Noncapitalized Equipment	5,416	10,000	10,000	10,000	6,000	6,205
4407	Student Educational Software		-	-	-	-	-
4410	Software and Software Licensing	23,099	21,900	21,900	21,900	22,561	23,333
4430	Noncapitalized Student Equipment	170	7,500	7,500	7,500	7,727	7,991
4440	Student Event Materials		-	-	-	-	-
4700	Food and Food Supplies	136,618	137,700	137,700	137,700	141,859	146,710
40XX	---		-	-	-	-	-
40XX	---		-	-	-	-	-
TOTAL BOOKS AND SUPPLIES		261,240	243,520	243,520	243,520	246,572	255,005

5000 - SERVICES AND OTHER OPERATING EXPENSES						3.02%	3.42%
5100	Subagreements for Services		-	-	-	-	-
5200	Travel and Conferences	15,889	12,000	12,000	12,000	12,362	12,785
5206	Parking Expense		-	-	-	-	-
5210	Training and Development Expense	21,411	4,000	4,000	4,000	4,121	4,262
5300	Dues and Memberships	8,813	8,825	8,825	8,825	9,092	9,402
5400	Insurance	60,464	61,850	61,850	61,850	63,718	65,897
5450	Property Taxes		-	-	-	-	-
5500	Operation and Housekeeping Services		-	-	-	-	-
5501	Utilities	85,774	72,000	72,000	72,000	74,174	76,711
5505	Student Transportation/Field Trips		-	-	-	-	-
5600	Space Rental/Leases Expense	329,604	345,222	345,222	345,222	365,222	377,713
5601	Building Maintenance		-	-	-	-	-
5602	Other Space Rental	845	845	845	845	871	900
5603	Engagement Space Rental		-	-	-	-	-
5605	Equipment Rental/Lease Expense	8,224	7,300	7,300	7,300	7,520	7,778
5610	Equipment Repair		-	-	-	-	-
5621	Facilities Costs		-	-	-	-	-
5710	Transfer of Direct Costs		-	-	-	-	-
5800	Professional/Consulting Services and Operating Expenditu	3,950	5,000	5,000	5,000	5,151	5,327

5803	Banking and Payroll Service Fees	428	250	250	250	258	266
5805	Legal Services	4,163	12,000	12,000	12,000	12,362	12,785
5806	Audit Services	17,503	14,528	14,528	14,528	14,967	15,479
5807	Legal Settlements	6,000	15,399	15,399	15,399	15,399	-
5809	Employee Tuition Reimbursement	-	-	-	-	-	-
5810	Educational Consultants	333,214	200,000	200,000	200,000	206,040	213,087
5811	Student Transportation	-	-	-	-	-	-
5812	Other Student Activities	2,996	-	-	-	-	-
5814	Non Employee Substitutes	34,768	30,000	30,000	30,000	30,906	31,963
5815	Advertising/Recruiting	-	1,000	1,000	1,000	1,030	1,065
5820	Fundraising Expense	244	205	205	205	211	218
5825	School Pathways	-	-	-	-	-	-
5830	Field Trip Expenses	38,762	36,400	36,400	36,400	37,499	38,782
5836	Transportation Services	-	-	-	-	-	-
5842	Services Student Athletics	996	450	450	450	464	479
5850	Scholarships Awarded	-	-	-	-	-	-
5873	Financial Services	112,208	112,467	112,266	112,266	109,675	113,003
5874	Personnel Services	2,460	1,600	1,600	1,600	1,648	1,705
5875	District Oversight Fee	33,012	37,513	36,470	36,470	37,571	38,856
5877	IT Services	-	-	-	-	-	-
5885	Summer School Expenses	273	-	-	-	-	-
5890	Interest Expense/Fees	-	-	-	-	-	-
5891	Charter School Capital Fees	-	-	-	-	-	-
5892	ASB Activities Expense	-	-	-	-	-	-
5894	ASB Activities Expense	-	-	-	-	-	-
5899	CMO Management Fee Expense	334,564	262,082	259,851	259,851	274,960	288,214
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	10,180	8,500	8,500	8,500	8,757	9,056
5901	Marketing	17,899	6,500	6,500	6,500	6,696	6,925
5998	Unallocated Credit Card Expense	-	-	-	-	-	-
5999	Expense Suspense	-	-	-	-	-	-
50XX	---	-	-	-	-	-	-
50XX	---	-	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		1,484,644	1,255,936	1,252,461	1,252,461	1,300,674	1,332,659

6000 - CAPITAL OUTLAY						0%	0%
6900	Depreciation Expense	1,482	-	-	-	-	-
6901	Amortization Expense	-	-	-	-	-	-
60XX	---	-	-	-	-	-	-
60XX	---	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		1,482	-	-	-	-	-

7000 - OTHER OUTGOING						0%	0%
7000	Miscellaneous Expense	-	-	-	-	-	-
7141	Special Education Encroachment District	-	-	-	-	-	-
7200	Other Transfer	-	-	-	-	-	-
7201	Write Off of Prior year assets	-	-	-	-	-	-
7299	All other Transfers	-	-	-	-	-	-
7310	Transfer of Indirect Costs	-	-	-	-	-	-
7438	Debt Service - Interest	-	-	-	-	-	-
7439	Debt Service Amortization	-	-	-	-	-	-
7619	Other Interfund Transfers out	-	-	-	-	-	-
70XX	---	-	-	-	-	-	-
70XX	---	-	-	-	-	-	-
TOTAL OTHER OUTGOING EXPENSES		-	-	-	-	-	-
TOTAL NON-PAYROLL EXPENSES		1,747,366	1,499,456	1,495,981	1,495,981	1,547,247	1,587,664
TOTAL EXPENSES		4,441,420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

NET INCOME	34,237	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 838.75	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ 17,679.73	\$ -	\$ 195,315.81	\$ -
\$ 138.02	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ 1,516.24	\$ -	\$ 16,816.70	\$ -
\$ 233.03	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ 5,045.33	\$ -	\$ 55,731.67	\$ -
\$ 42,470.71	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ 7,531.53	\$ -	\$ 125,317.50	\$ -
\$ -	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ 5,969.32	\$ -	\$ 65,662.50	\$ -
\$ 17.92	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ 741.28	\$ -	\$ 8,172.00	\$ -
\$ -	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ 639.73	\$ -	\$ 7,037.00	\$ -
\$ 6,025.00	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ 1,666.38	\$ -	\$ 24,355.22	\$ -
\$ -	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ 1,390.81	\$ -	\$ 15,298.89	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 51,431	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ 62,163	\$ -		
63,790.25	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	62,162.94	-		

TOTAL BOOKS AND SUPPLIES DISTRIBUTION

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 729.35	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ 1,880.97	\$ -	\$ 21,420.00	\$ -
\$ 20,135.58	\$ 5,525.43	\$ 3,867.80	\$ -	\$ -	\$ -	\$ 5,525.43	\$ 2,762.71	\$ 2,762.71	\$ 2,762.71	\$ 2,762.71	\$ 1,657.63	\$ -	\$ -	\$ 45,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ 909.09	\$ -	\$ 10,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 13,746.72	\$ 905.92	\$ 905.92	\$ 905.92	\$ 1,449.47	\$ 1,449.47	\$ 905.92	\$ 905.92	\$ 362.37	\$ 362.37	\$ -	\$ -	\$ -	\$ -	\$ 21,900.00	\$ -
\$ 773.28	\$ 2,242.24	\$ -	\$ -	\$ -	\$ 2,242.24	\$ 1,345.34	\$ -	\$ -	\$ -	\$ -	\$ 896.90	\$ -	\$ -	\$ 7,500.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ 12,518.18	\$ -	\$ 137,700.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 35,385	\$ 23,982	\$ 20,082	\$ 16,214	\$ 16,758	\$ 19,000	\$ 23,085	\$ 18,977	\$ 18,433	\$ 18,433	\$ 16,966	\$ 16,205	\$ -			

TOTAL SERVICES AND OTHER OPERATING EXPENSES

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 316.29	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ -	\$ 12,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 606.96	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ 308.46	\$ -	\$ 4,000.00	\$ -
\$ 4,752.00	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ 370.27	\$ -	\$ 8,825.00	\$ -
\$ 15,462.50	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ 4,217.05	\$ -	\$ 61,850.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 32.30	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ 6,542.52	\$ -	\$ 72,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 29,297.00	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ 28,720.45	\$ -	\$ 345,222.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ 76.82	\$ -	\$ 845.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ 663.64	\$ -	\$ 7,300.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 125.00	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ 443.18	\$ -	\$ 5,000.00	\$ -

NET INCOME												
(202,322.11)	16,032.06	217,084.30	268,054.62	186,345.91	199,143.67	279,195.69	184,126.75	255,262.02	274,588.68	176,879.13	291,856.86	100,834.02

CURRENT BUDGET	ACTUAL YTD	REMAINING BUDGET	ACTUAL YTD % of BUDGET
----------------	------------	------------------	------------------------

\$ 2,660,944.00	\$ -	\$ 2,660,944.00	0.00%
\$ 60,160.00	\$ -	\$ 60,160.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 925,862.00	\$ -	\$ 925,862.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 3,646,966	\$ -	\$ 3,646,966	

\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 42,000.00	\$ -	\$ 42,000.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 27,673.00	\$ -	\$ 27,673.00	0.00%
\$ 4,931.00	\$ -	\$ 4,931.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 10,000.00	\$ -	\$ 10,000.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 17,651.16	\$ -	\$ 17,651.16	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 102,255	\$ -	\$ 102,255	

\$ -	\$ -	\$ -	

\$ 98,000.00	\$ -	\$ 98,000.00	0.00%
\$ 6,181.44	\$ -	\$ 6,181.44	0.00%
\$ 82,118.40	\$ -	\$ 82,118.40	0.00%
\$ 354,104.00	\$ -	\$ 354,104.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 170,806.00	\$ -	\$ 170,806.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 711,210	\$ -	\$ 711,210	

\$	-	\$	-

\$	131.00	\$	-	\$	131.00		0.00%
\$	2,320.00	\$	1,525.91	\$	794.09		65.77%
\$	2,763.00	\$	-	\$	2,763.00		0.00%
\$	25,000.00	\$	0.02	\$	24,999.98		0.00%
\$	30,214	\$	1,526	\$	28,688		
	4,490,645.00		1,525.93		4,489,119.07		

#VALUE!	\$	216.00	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	8,441.26	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	573.04	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	9,230	#VALUE!		

#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	2,945.81	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	182.73	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	-	#VALUE!		0.00%
#VALUE!	\$	3,129	#VALUE!		

\$	221,516.50	\$	1,707.98	\$	219,808.52		0.77%
\$	-	\$	-	\$	-		0.00%

\$ -	\$ -	\$ -	0.00%
\$ 195,315.81	\$ 838.75	\$ 194,477.06	0.43%
\$ 16,816.70	\$ 138.02	\$ 16,678.68	0.82%
\$ 55,731.67	\$ 233.03	\$ 55,498.64	0.42%
\$ 125,317.50	\$ 42,470.71	\$ 82,846.79	33.89%
\$ 65,662.50	\$ -	\$ 65,662.50	0.00%
\$ 8,172.00	\$ 17.92	\$ 8,154.08	0.22%
\$ 7,037.00	\$ -	\$ 7,037.00	0.00%
\$ 24,355.22	\$ 6,025.00	\$ 18,330.22	24.74%
\$ 15,298.89	\$ -	\$ 15,298.89	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 735,224	\$ 51,431	\$ 683,792	
#VALUE!	63,790.25	#VALUE!	

\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 21,420.00	\$ 729.35	\$ 20,690.65	3.40%
\$ 45,000.00	\$ 20,135.58	\$ 24,864.42	44.75%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 10,000.00	\$ -	\$ 10,000.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 21,900.00	\$ 13,746.72	\$ 8,153.28	62.77%
\$ 7,500.00	\$ 773.28	\$ 6,726.72	10.31%
\$ -	\$ -	\$ -	0.00%
\$ 137,700.00	\$ -	\$ 137,700.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 243,520	\$ 35,385	\$ 208,135	

\$ -	\$ -	\$ -	0.00%
\$ 12,000.00	\$ 316.29	\$ 11,683.71	2.64%
\$ -	\$ -	\$ -	0.00%
\$ 4,000.00	\$ 606.96	\$ 3,393.04	15.17%
\$ 8,825.00	\$ 4,752.00	\$ 4,073.00	53.85%
\$ 61,850.00	\$ 15,462.50	\$ 46,387.50	25.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 72,000.00	\$ 32.30	\$ 71,967.70	0.04%
\$ -	\$ -	\$ -	0.00%
\$ 345,222.00	\$ 29,297.00	\$ 315,925.00	8.49%
\$ -	\$ -	\$ -	0.00%
\$ 845.00	\$ -	\$ 845.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 7,300.00	\$ -	\$ 7,300.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 5,000.00	\$ 125.00	\$ 4,875.00	2.50%

\$ 250.00	\$ 50.89	\$ 199.11	20.36%
\$ 12,000.00	\$ -	\$ 12,000.00	0.00%
\$ 14,528.00	\$ -	\$ 14,528.00	0.00%
\$ 15,399.00	\$ -	\$ 15,399.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 200,000.00	\$ 383.80	\$ 199,616.20	0.19%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 30,000.00	\$ -	\$ 30,000.00	0.00%
\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
\$ 205.00	\$ 20.00	\$ 185.00	9.76%
\$ -	\$ -	\$ -	0.00%
\$ 36,400.00	\$ 1,590.09	\$ 34,809.91	4.37%
\$ -	\$ -	\$ -	0.00%
\$ 450.00	\$ -	\$ 450.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 112,266.13	\$ 9,328.84	\$ 102,937.29	8.31%
\$ 1,600.00	\$ 691.50	\$ 908.50	43.22%
\$ 36,469.66	\$ -	\$ 36,469.66	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 259,851.00	\$ 41,181.89	\$ 218,669.11	15.85%
\$ 8,500.00	\$ 826.30	\$ 7,673.70	9.72%
\$ 6,500.00	\$ 7.50	\$ 6,492.50	0.12%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 1,252,461	\$ 104,673	\$ 1,147,788	

\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	

\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	

#VALUE!	203,848.04	#VALUE!
---------	------------	---------

#VALUE!	(202,322.11)	#VALUE!
---------	--------------	---------

Cash, Beginning Period	784,657.89	685,889.12	701,921.18	919,005.48	1,187,060.10	1,373,406.01	1,572,549.68	1,851,745.37	2,035,872.11	2,291,134.13	2,565,722.81	2,742,601.94	3,034,458.81
Increase (Decrease) in Cash													
Cash flows from operating activities													
Increase/(Decrease) in Net Assets	(202,322.11)	16,032.06	217,084.30	268,054.62	186,345.91	199,143.67	279,195.69	184,126.75	255,262.02	274,588.68	176,879.13	291,856.86	100,834.02
Accounts Receivable	34,117.74												
Accounts Payable	(58,342.25)												
Other Short Term Liabilities	-												
Loans Payable Current	-												
Accrued Liabilities	(3,503.60)												
Other Assets	6,133.69												
IntraCompany	125,147.76												
Cash flows from operating activities	(98,768.77)	16,032.06	217,084.30	268,054.62	186,345.91	199,143.67	279,195.69	184,126.75	255,262.02	274,588.68	176,879.13	291,856.86	100,834.02
Cash flows from investing activities	-												
Cash flows from financing activities	-												
Total Increase (Decrease) in Cash	(98,768.77)	16,032.06	217,084.30	268,054.62	186,345.91	199,143.67	279,195.69	184,126.75	255,262.02	274,588.68	176,879.13	291,856.86	100,834.02
Cash, End of Period	685,889.12	701,921.18	919,005.48	1,187,060.10	1,373,406.01	1,572,549.68	1,851,745.37	2,035,872.11	2,291,134.13	2,565,722.81	2,742,601.94	3,034,458.81	3,135,292.83
Starting Fund Balance	753,552.19												
Ending Fund Balance	551,230.08	567,262.14	784,346.44	1,052,401.06	1,238,746.97	1,437,890.64	1,717,086.33	1,901,213.07	2,156,475.09	2,431,063.77	2,607,942.90	2,899,799.77	3,000,633.79
Total Accounts Receivable	4,975	-	-	-	-	-	-	-	-	-	-	-	-
Total Fixed Assets/Depreciation		4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975
il Prepaid Expenses/Other Assets	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86	3,256.86
Total Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accrued Liabilities	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10	82,828.10
Total Other Short Term Liability	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18	52,414.18
Total Loans Payable Current	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Interfund Due to	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76	125,147.76
Total Assets	694,120.57	710,152.63	927,236.93	1,195,291.55	1,381,637.46	1,580,781.13	1,859,976.82	2,044,103.56	2,299,365.58	2,573,954.26	2,750,833.39	3,042,690.26	3,143,524.28
Total Liabilities	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04	260,390.04
Ending Fund Balance	433,730.53	449,762.59	666,846.89	934,901.51	1,121,247.42	1,320,391.09	1,599,586.78	1,783,713.52	2,038,975.54	2,313,564.22	2,490,443.35	2,782,300.22	2,883,134.24
Variance	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55	117,499.55
Total Liabilities and Net Assets	694,120.57	710,152.63	927,236.93	1,195,291.55	1,381,637.46	1,580,781.13	1,859,976.82	2,044,103.56	2,299,365.58	2,573,954.26	2,750,833.39	3,042,690.26	3,143,524.28



FISCAL OVERSITE POLICY

(Presented to the Board of Trustees on June 8, 2022)

100 INTERNAL CONTROL POLICIES

101 INTRODUCTION

Internal control policies provide Golden Valley Charter Schools with the foundation to properly safeguard its assets, implement management's internal policies, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information. Additionally, as a publicly supported entity, Golden Valley Charter Schools has additional responsibilities to ensure the public's confidence and the integrity of the school's activities.

102 COMPLIANCE WITH LAWS

Golden Valley Charter Schools will follow all the relevant laws and regulations that govern the Charter School. Additionally, any Federal Government laws and regulations that relate to grant funding will be adopted as the grant funding is received. The following are specific policies of Golden Valley Charter Schools:

I. Political Contributions

No funds or assets of **Golden Valley Charter Schools** will be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of **Golden Valley Charter Schools** for political contributions in any form, whether in cash or other property, services, or the use of facilities, is strictly prohibited.

Golden Valley Charter Schools also, will not be involved with any committee or other organization that raises funds for political purposes.

Following are examples of prohibited activities:

- A. Contributions by an employee that are reimbursed through expense accounts or in other ways.
- B. Purchase by the organization of tickets for political fundraising events.

- C. Contributions in kind, such as lending employees to political parties or using the school assets in political campaigns.

II. Record Keeping

To provide an accurate and auditable record of all financial transactions, the school's books, records, and accounts are maintained in conformity with generally accepted accounting principles as applicable to Charter Schools.

Further, the School specifically requires that:

- A. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of Golden Valley Charter Schools.
- B. Receipts and disbursements must be fully and accurately described in the books and records.
- C. No false entries may be made on the books or records, nor any false or misleading reports issued.
- D. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

200 ORGANIZATIONAL CONFLICTS OF INTEREST OR SELF-DEALING (RELATED PARTIES)

Golden Valley Charter Schools will not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to Golden Valley Charter Schools or members of its management unless the private benefit is considered merely incidental. This private benefit preclusion will extend to:

- I. Sale or exchange, or leasing, of property between the agency and an affiliated or unaffiliated organization or a private or related individual.
- II. Lending of money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.
- III. Furnishing of goods, services, or facilities between the agency and an affiliated or unaffiliated organization or a private or related individual.

- IV. Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the school to an affiliated or unaffiliated organization or a private or related individual.
- V. Transfer to use by, or for the benefit of a private or related individual of the income or assets of the school.

201 Organizational Conflict of Interest or Self-Dealing (Related Parties) - continued

Thus, Golden Valley Charter Schools ~~will~~ be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s).

Related party transactions shall include transactions between a school and members of the board, management, contracted management organization, employees, related individuals, and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father-in-law, mother-in-law, sister-in-law and brother-in-law of a board member or school employee.

202 Board of Trustees Authorities

The Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the School's name, with the charter authorizer's pre-approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of Executive Director (iv) Executive Director salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter (vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property (ix) opening up or closing checking or savings accounts, and (x) selection of the Charter School's certified public accountants and (xi) other activities associated with the operations of the Charter School.

The Board of Trustees will meet monthly (with no meetings in July) to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, and subcommittee reports.

203 Signature Authorities

To properly segregate duties within the Charter School, the **Executive Director** AND the Treasurer OR the Secretary are the only individuals with signatory authority and are responsible for authorizing all cash transactions. Individual checks greater than **\$25,000.00** will require **2** signatures prior to check issuance.

204 Government Access to Records

The Business Manager or contracted business back-office services provider will provide access to the organization's records to the **San Juan Unified School District's** Charter School Fiscal Unit and provide supporting records, as requested, in a timely manner.

205 Security of Financial Data

The system's accounting data must be backed up daily by the business back-office services provider to ensure the recoverability of financial information in case of hardware failure. The backup will be stored in a fire safe area and properly secured.

All other financial data, unused checks and unclaimed checks will be secured by **Golden Valley Charter Schools 's School Business Manager** from unauthorized access.

206 Security of School Documents

Originals of the following corporate documents are maintained, and their presence is verified on a periodic basis:

- I. Charter and all related amendments
- II. Minutes of the Board of Trustees and subcommittees
- III. Banking agreements
- IV. Leases
- V. Insurance policies
- VI. Vendor invoices
- VII. Grant and contract agreements
- VIII. Fixed asset inventory list

207 Use of School Assets

No employee may use any of the school property, equipment, material or supplies for personal use without the prior approval of **Golden Valley Charter Schools 's School Business Manager** or **Executive Director**.

208 Use of School Credit Cards

- I. Charter School credit cards should only be issued with the formal approval of the Board of Trustees and with proper justification. The cost/benefit to the Charter School should be fully reviewed to ensure that no other method is appropriate. If credit cards are issued, they should be assigned to certain Charter School employees and should be used only for school-related expenditures. All charges must be supported by invoices or travel reports to be eligible for payment by the Charter School.
- II. Credit cards have been issued to the following **Golden Valley Charter Schools** administrators as approved by the Executive Board and with the corresponding purchasing threshold/ limit: The limits of some key personal may be increased/decreased by the **Executive Director** or Board of Directors during certain times of the year based on potential upcoming projects.

<i>Title</i>	<i>Individual</i>	<i>Spending Threshold</i>
<i>HIGHEST LEVEL -</i>		
<i>WELLS FARGO</i>	Caleb Buckley	\$25,000.00
<i>CALCARD</i>	Teacher	\$500.00
<i>CALCARD</i>	Leadership	\$2,000.00
<i>Various Positions</i>	Various Positions	\$1,000.00
<i>See Above</i>	See Above	\$500.00
<i>See Above</i>	See Above	\$500.00
<i>See Above</i>	See Above	\$500.00

- III. Monthly credit card statements are reconciled to invoices and travel reports and are approved by the **Business Manager**, unless not deemed independent than the approval would be by the Board of Trustees.

300 FINANCIAL MANAGEMENT POLICIES

301 Basis of Accounting

The Charter School will maintain their accounting records and related financial reports on the “modified cash” basis of accounting for monthly reporting and “Full Accrual” basis at year end..

302 Accounting Policies

The accounting policies and financial reporting adopted are consistent with FASB – Financial Accounting Board.

303 Basis of Presentation

The accounts of **Golden Valley Charter Schools** are organized on a basis of the School Account Code Structure or SACS. The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues, and expenditures. **Golden Valley Charter Schools** uses a Checking Account at **Wells Fargo** as its Main Fund. This main fund is used to account for all financial resources associated with the operation of the school. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

304 Revenues

Under the accrual basis of accounting, revenues are recognized when earned.

305 Expenditures

Under the accrual basis of accounting, expenses are recognized when services are incurred, or goods are received.

306 Incurred Costs

For the purpose of invoicing funding sources for allowable costs under cost reimbursement contracts, the term "costs incurred" is defined as follows: Costs related to items or services incurred directly for the contract and received at the time of the request for reimbursement and is not specifically disallowed by the funding source.

307 Cash Management

- I. The school maintains cash accounts at the following banks:

- a. **Golden Valley Charter Schools** has **2** Operating Account(s) at – **Wells Fargo, Wells Fargo**
- b. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the **Executive Director** for collection. Appropriate collection procedures are initiated, if necessary.

308 Grants Receivable Aging Criteria

Accounts receivable outstanding is aged on a thirty, sixty, ninety, and over ninety-day basis.

309 Grant/Contract Invoicing

- I. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.
- II. The invoicing format is that specified by the funding source.

310 Budgets

- I. The Charter School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projection are reviewed and approved by the Board of Trustees, at the annual meeting and modified, as necessary.
- II. Financial statements displaying budget vs. actual results are prepared by the back-office services provider and reviewed by the **Executive Director** -and presented to the Board of Trustees at each monthly board meeting.

311 Insurance and Bonding

- I. The school maintains minimum levels of coverage, as deemed appropriate by the Board of Trustees, for the follow policies:
 - a. General liability
 - b. Business & personal property (including auto/bus)
 - c. Computer equipment
 - d. Workers' compensation
 - e. Personal injury liability

- II. The school requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

312 Record Retention and Disposal

- I. Records are maintained for the following indicated minimum periods:
 - a. Books, records, documents and other supporting evidence including paid, cancelled or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employees' timesheets and other public documents are retained for seven years after the original entry date.
 - b. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.
- II. All financial records are maintained in chronological order, organized by fiscal year.
- III. In connection with the disposal of any records, a memorandum of record disposal is prepared by the **Business Manager** listing the record or the class of records to be disposed of. The Board of Trustees must certify this memorandum of records disposal before secure destruction of items.

313 Financial Reporting

The back-office services provider maintains supporting records in sufficient detail to prepare the school's financial reports, including:

- I. Annually:
 - a. Financial statements for audit
 - b. Annual budget
- II. Monthly:
 - a. Trial balance
 - b. Internally generated budget vs. actual financial statements
 - c. Updating the cash flow projection
- III. Periodically:

- a. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
- b. Other reports upon request

314 Audit

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the Charter School's financial statements in accordance with FASB.

While the same audit firm may be used each year, every 3 years the Board of Trustees may select a new firm to complete the annual audit. To quality control the services and ensure that our annual audit is thorough and based on most recent guidelines, the results can then be compared, and the decision made to select the "best" firm to continue working with.

The audit reports will be submitted to the granting agency, (starting 2002) CA Department of Education, (starting 2003) County Superintendent of Schools, and State Controller's Office by December 15 of each year. (Education Code 47605(m)).

315 Audit/Finance Committee

The Board of Trustees appoints an audit/finance subcommittee. This subcommittee will nominate the independent auditor and review the scope and results of the audit. The audit/finance subcommittee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the subcommittee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The audit/finance subcommittee will also review all financial information of the Charter School and provide recommendations to the Board of Trustees.

400 POLICIES RELATED TO ASSETS, LIABILITIES AND FUND EQUITY

401 ASSETS

402 Bank Accounts

Bank accounts for the indicated purpose and limitation(s) have been authorized by the Board of Trustees of the School at the indicated Federal Deposit Insurance Corporation (FDIC)-insured banks: **Wells Fargo**.

404 LIABILITIES AND FUND EQUITY

405 Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, receiving report or other approved documentation are recorded as accounts payable.

406 Accounts Payable Payment Policy

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

407 Accrued Liabilities

Salaries, wages earned, and payroll taxes, together with professional fees, rent, and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

408 Liability for Compensated Absences

- I. Compensated absences arise from employees' absences from employment due to vacation leave. When the Charter School expects to pay an employee for such compensated absences, a liability for the estimated probable future payments is accrued if all of the following conditions are met:
 - a. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
 - b. The employee's right to receive the compensation for the future absences is vested or accumulates.
 - c. It is probable that the compensation will be paid.
 - d. The amount of compensation is reasonably estimable.

- II. Compensated absences not required to be paid upon employee termination is only recorded when paid.

409 Debt

- I. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded in the Enterprise Fund.
- II. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

500 REVENUES

501 Revenue Recognition

The school records revenue on the accrual basis of accounting, consistent with generally accepted accounting principles.

600 FACILITIES

601 Disposal of Property and Equipment

- I. No item of property or equipment shall be removed from the premises without prior approval from the **Business Manager**.
- II. The school has adopted standard disposition procedures for Charter School staff to follow, which include an Asset Disposal Form (available in email format), which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.
- III. When property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the Enterprise Fund.

700 PROCUREMENT POLICIES

701 The School adheres to the following objectives:

- I. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
- II. Make all purchases in the best interests of the school and its funding sources.
- III. Obtain quality supplies/services needed for delivery at the time and place required.
- IV. Buy from responsible sources of supply.
- V. Obtain maximum value for all expenditures.
- VI. Deal fairly and impartially with all vendors.
- VII. Maintain dependable sources of supply.
- VIII. Be always above suspicion of unethical behavior; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in the Charter School supplier relationships.

702 Purchase Orders

The Charter School will execute a digital Purchase Order for all purchases, and it shall be approved by the **Executive Director** -for purchases less than **\$25,000.00** and by the Board of Trustees if greater than **\$25,000.00**

703 Lease Agreements

All lease agreements will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the **Executive Director**-. The agreement will identify all the terms and conditions of the lease.

800 TRAVEL POLICIES

801 Employee Mileage Reimbursement

- I. All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service. Reimbursement is allowed for the use of their own vehicle for business related travel over **5** miles.
- II. All employees requesting mileage reimbursement are required to furnish a Travel Report containing the destination of each trip, its purpose and the miles driven, parking fees and tolls paid. In addition, all reimbursements requests must be supported by invoices and receipts, where applicable.

- III. All paperwork is to be turned in to the **Business Manager** within **1** month(s) of the end of trip to receive reimbursement.

900 CONSULTANTS AND CONTRACTORS

901 Consultant Utilization

The utilization of all consultants and contract personnel are sufficiently evidenced by:

- I. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- II. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- III. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and the Charter School's rights to educational curricula and intellectual property developed.

902 Independent Contractors

The use of consultants is closely monitored so as not to vary from the rules of the Internal Revenue Code. Consultants will:

- I. Not be controlled as to what services will be performed and how these services will be performed. Consultants will not have set hours of work.
- II. Adhere to a precise contract scope of services, recomputed, or at least adjusted annually. This consultant agreement will specify the obligation of the consultant to pay his or her own self-employment taxes, if applicable.
- III. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.
- IV. Not be assigned a permanent workstation.
- V. Make their services available or work for several firms or persons at the same time.
- VI. Will use his or her own stationery or time sheet in billing for services.

PART II

1000 - GENERAL ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for Golden Valley Charter Schools is established.

GENERAL LEDGER ACTIVITY

Control Objective

To ensure that all General Ledger entries are current, accurate and complete.

Major Controls

I. Timeliness of Entries

All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

II. Support Documentation

All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.

III. Audit Trail

A complete audit trail is maintained using reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

- i. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the **Business Manager** before entering in the accounting system.
- ii. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
- iii. Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, are prepared as circumstances warrant and monthly.
- iv. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms and are prepared and reviewed by qualified accounting personnel.
- v. In the case of a stale check, defined as a check that has not been deposited by the payee within 90 days of issuance, the school will contact the payee that a stop payment has been

placed on the previous check and a new check issued. This will prevent outstanding balances for longer than 90 days.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

I. Trial Balance

Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.

II. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations are prepared monthly.

Procedures

- i. At the end of each month, a trial balance of all General Ledger accounts is prepared by the back-office business services provider to the **Executive Director**.
- ii. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the back-office business services provider.
- iii. At fiscal year end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

1100 - CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements, and petty cash funds and prepaid items.

CASH RECEIPTS

Control Objective

To record cash receipts completely and accurately and to prevent the diversion of cash assets.

Major Controls

I. Cash Flow Projection

Golden Valley Charter Schools annually prepares and updates monthly a cash flow projection for operations and capital cash needs to monitor and ensure adequate cash flow.

II. Cash Receipts Policies

Golden Valley Charter Schools has internal control systems in place to monitor cash receipts and ensure that deposits are made in a timely manner. **Golden Valley Charter Schools** also uses electronic fund transfers to accelerate deposits.

III. Internal Accounting Controls

- a. Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.
- b. Listed receipts and credits compared to accounts receivable and bank deposits.
- c. General Ledger control accounts reconciled with Accounts Receivable Subsidiary Ledger

Procedures

General

- i. Mail is opened by **Business Manager** who sorts the checks and forwards them to the **Executive Director** or the appropriate recipient.
- ii. All checks are restrictively endorsed immediately by the **Executive Director**.
- iii. The Office Manager makes copies, prepares deposit slips, and faxes a copy to the back-office business services provider for journal entries.
- iv. A copy of each check to be deposited is made and attached to copy of the deposit slip and filed to provide support for all deposits.
- v. The back-office business services provider reviews and signs off on journal entries.
- vi. The back-office business services provider inputs journal entries.
- vii. **The Executive Director**, or his/her designee at each school makes deposits on a daily or bi-weekly basis. If deposits are made other than daily, the deposit is maintained in a secure area with limited access.
- viii. Reconciliation of cash receipts to deposit slips and bank statements are performed by the **Executive Director** -and the back-office business services provider monthly.

CASH DISBURSEMENTS

Control Objective

To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

I. Cash Disbursement Policies

Check preparation and signatures are delayed until the due date, consistent with available discounts if available.

II. Internal Accounting Controls

- A. Special check protective paper and accounting software that automatically assigns the next available check number
- B. Match disbursement records against accounts payable/open invoice files
- C. Bank statements reconciled to cash accounts and any outstanding checks verified by the back-office business services provider, if applicable
- D. Supporting documentation canceled to prevent resubmission for payment
- E. Detailed comparison of actual vs. budget disbursements on a periodic basis
- F. Separation of duties to the extent possible for an organization the size of the school

Procedures

- i. When the transaction is complete and payment is due, a check is prepared by the back-office business services provider who attaches all supporting documentation: (e.g. vendor invoice, purchase order, purchase requisition, etc.) and submits the package to the **Business Manager** for approval.
- ii. All invoices submitted for signature will include approvals for payment, expense account charged, check number and date of payment.
- iii. The **Business Manager** -approves checks, after examining the supporting documentation.
- iv. After having been approved and/or signed, the checks are mailed directly to the payee by the back-office service provider.

- v. All supporting documents are canceled (i.e., stamped PAID) by the signatory and filed by back-office business services provider.
- vi. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
- vii. Bank statements are reconciled soon after receipt by either the back-offices business services provider or reviewed by the **Business Manager**.

1200 - PAYROLL PROCEDURES

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, preparation of payroll, payroll payment, and payroll withholdings.

PERSONNEL REQUIREMENTS

Control Objective

To ensure that **Golden Valley Charter Schools** hires only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

Major Controls - Payroll Policies

Procedures

New Employees

- I.** Requests for new employees are initiated by the **Executive Director** -and compared with the approved annual personnel budget.
- II.** New employees complete an Application for Employment.
- III.** New employees complete all necessary paperwork for payroll.
- IV.** Employee is fingerprinted. Fingerprint clearance must be received by the school before any employee may start work.

Vacation and Sick Pay

- I.** Employees accrue vacation time based on personnel policy of the **Golden Valley Charter Schools**.
- II.** Employee is required to provide at least two weeks advanced notice to supervisors for a vacation request.

- III. Regular part-time employees will earn vacation time on a pro-rated bases based on personnel policy of the **Golden Valley Charter Schools**.
- IV. Employees' earned vacation balances are adjusted monthly to reflect vacation time earned and taken and reviewed by the **Business Manager**.
- V. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the **Business Manager** and **Executive Director**.
- VI. Before vacation time is paid, a Vacation Authorization Request is to be prepared by the employee, which is reviewed and approved by the **Executive Director**.
- VII. Vacation and sick leave are tracked in Paycom.
- VIII. A General Journal entry is prepared at year-end to record the accrued vacation liability.
- IX. Unused vacation time is based on personnel policy of the **Golden Valley Charter Schools**.

PERSONNEL DATA

TIMEKEEPING

Control Objective

To ensure that payment for salaries and wages is made in accordance with documented time records.

Major Controls

I. Timekeeping Policies

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

II. Time Keeping

Labor hours are accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented.

III. Internal Accounting Controls

Time keeping is approved by the staff and their supervisor.

Procedures

Time Keeping

- I. Hourly and salary employees use Paycom to record their time.

Approval and Collection of Time Sheets

- I. Each employee's time is approved at the end of the period for accuracy.
- II. The supervisor approves each employee at the end of the period for accuracy. Golden Valley Charter Schools will finalize the time keeping and notify the back office service provider that payroll is ready to start processing.

PREPARATION OF PAYROLL

Control Objective

To ensure that payment of salaries and wages is accurately calculated.

Major Controls

- I. Internal Accounting Controls
 - A. Time records are periodically reconciled with payroll records by Golden Valley Charter Schools.

Procedures

- i. The total time recorded in time keeping and the number of employees is calculated by the back-office business services provider.
- ii. The back-office business services provider verifies gross pay and payroll deductions.
- iii. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office business services provider.
- iv. The Payroll Register is reviewed and approved by Golden Valley Charter Schools.

PAYROLL PAYMENT

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash, or other means is made only to employees entitled to receive payment.

PAYROLL WITHHOLDINGS

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

- I. Reconciliation of Payment and Payroll Withholdings
Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.
- II. Internal Accounting Controls
The back-office business services provider validates and verifies payroll withholdings.

Procedures

- i.* The back-office business services provider determines and verifies payroll withholdings for each employee. These are summarized by pay period and recorded in the General Ledger.
- ii.* Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the back-office business services provider.
- iii.* The back-office business services provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
- iv.* Original withholding and benefit election forms, maintained in the employee file, are prepared by employee. The back-office business services provider will assist in the setup of provided withholdings.

1300 DEPRECIATION

Procedures

- i.* The school capitalizes all fixed assets when acquired and records the historical cost of these items. In accordance with generally accepted accounting principles, depreciation expense must be recorded. The Charter School will use the straight-line method of depreciation over the assets useful life as determined as follow:

COMPUTERS	3 years
OFFICE EQUIPMENT	5 years
VECHICLES	5 years
LEASEHOLD IMPROVEMENTS	Life of lease or 5 years whichever is greater
BUILDING IMPROVEMENTS	20 years
BUILDING	30 years

1400 EXPENSE REIMBURSEMENT

Control Objective

To ensure the school pays for only authorized business expenses.

Major Controls

- I. Travel Policies
The school has adopted policies on travel reimbursement.
- II. Employee Expense Reimbursement Documentation
Employees are required to obtain and furnish documentation for individual expenses.
- III. Internal Accounting Controls
 - A. Justification for travel approved by **Executive Director**
 - B. Documentation for incurred employee expenses
 - C. Documentation for company credit card purchase.

Expense Advance or Reimbursement

Expense Reimbursement:

- I. Soon after traveling, but not exceeding **5** days, an employee who seeks reimbursement for authorized expenses completes a Travel Report detailing the expenses incurred, attaching originals of supporting documentation.
- II. All credit card purchases are supported by invoices to be reimbursed.
- III. The employee's Travel Report and credit card purchases invoices are reviewed and approved by the **Business Manager**.

1500 - MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting and tax compliance.

ANNUAL BUDGET

Control Objective

To effectively support the preparation of the annual budget and its periodic review.

Major Controls

I. Budget Process

The **Executive Director** works with the back-office business services provider and prepares the annual operating and capital budgets and cash flow projection, with input from the school's community. The budgets and projection are submitted to the Board of Trustees for approval.

II. Internal Accounting Controls

Accuracy and completeness of the budget and projections

Procedures

- i. In preparation of the annual operating and capital budget and cash flow projection, the back-office business services provider prepares a preliminary budgets and projection for review by the **Executive Director** in consultation with the school staff.
- ii. To support budgets and projection estimates, the back-office business services provider prepares current year-to-date financial data with projections of year-end totals.
- iii. The back-office business services provider and the **Executive Director** review the budgets and projection submitted for completeness and reasonableness.
- iv. The Board of Trustees approves and adopts the final budgets and projection.
- v. The adopted budgets totals are entered in the General Ledger by the back-office business services provider for the new fiscal year, in order to prepare budget to actual reports.

FINANCIAL REPORTING

Control Objective

To ensure the accuracy, completeness, and timeliness of financial reporting to support decision-making.

Major Controls

- I. Schedule
Monthly managerial reports are prepared based on a schedule.
- II. Review and Approval
Financial reports are reviewed for accuracy and completeness.
- III. Audit
The annual financial statements of the **Golden Valley Charter Schools** are audited by a certified public accounting firm.

Procedures

- i. The back-office business services provider prepares monthly budget vs. actual financial reports and cash flow projection for the Board of Trustees meetings.
- ii. **Golden Valley Charter Schools** submits to an audit of its financial statements by a qualified certified public accounting firm, in accordance with Governmental Auditing Standards
- iii. The school shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).

PAYROLL TAX COMPLIANCE

Control Objective

To accurately prepare and file required tax documents on a timely basis.

Procedures

- i. The school maintains a schedule of required filing due dates for:
 - A. IRS Form W-2 - Wage and Tax Statement.
 - B. IRS Form W-3 - Transmittal of Income and Tax Statements.

- C. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
 - D. IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
 - E. Quarterly and annual state(s) unemployment tax return(s).
- ii. All payroll tax documents, and the supporting schedules are reviewed and approved by the back-office business services provider for accuracy and completeness.