

Regular Meeting Agenda
December 3, 2025

The December 3, 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, December 3, 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 – 2025.12.03
Time: Dec 3, 2025 05:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/85053677990?pwd=sdahpsw1hz2D0lmZulpH0zwYtAd9zt.1>

Meeting ID: 850 5367 7990

Passcode: 197625

One tap mobile

+16694449171,,85053677990#,,,,*197625# US

Join instructions

https://us02web.zoom.us/join/85053677990/invitations?signature=xqyVGDXy_sGw-VNv2VCf4hqrS1cVW_zrLcgsKgspTCI

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 November 5, 2025, meeting minutes?
4. **Check Register Review** – 5:02 p.m.
Discussion: The committee shall review the October 2025 check registers.

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5. **2025-2026 First Interim Budget, GVOS** – 5:20 p.m.
Discussion: The committee shall discuss the 2025-2026 First Interim Budget for Golden Valley Orchard School.
6. **2025-2026 First Interim Budget, GVRS** – 5:40 p.m.
Discussion: The committee shall discuss the 2025-2026 First Interim Budget for Golden Valley River School.
7. **GVCS Fiscal Oversight Policy (Third Read)** – 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.

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1. **Interim Executive Director Jennifer Hoover called the meeting to order at 5:05 p.m.**

2. **Roll Call –**

Board Committee Members: James Stark, Ekaterina Khmelniker

Board Committee Members Absent: Stephen Quadro

Guests: Jennifer Hoover, Becky Page(remote), Brittany Galles, Ryan Sutton

3. **Minutes Approval –**

Approval of the October 1, 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 October 1, 2025, meeting.

Brittany Galles explained the need for a quorum for approving meeting minutes and constituting a meeting. Finance Committee members were asked to give advanced notice if they are unable to attend a GVCS Finance Committee meeting, as if there are more than two committee members absent, the meeting will need to be cancelled and rescheduled.

TABELED. NO ACTION.

4. **Check Register Review –**

The committee reviewed the August and September 2025 check registers.

The committee had questions surrounding the fiscal year oversight fee. Susan Lefkowitz clarified this is paid at the end of the year for the previous fiscal year. The committee asked Susan to double-check with Audrey from CSMC that the fee for the 2024-2025 year was paid for both school sites.

James Stark commented that the field trip allocation is correct.

Ekaterina Khmelniker would like the River phone charges double checked that showed on the Orchard check register.

Susan explained the percentage of the amount GVCS received in ERC is what GVCS is charged for the ERC processing fee.

5. **2025-2026 Budget, GVOS –**

The committee discussed the status of the 2025-2026 budget for Golden Valley Orchard School.

Susan Lefkowitz presented the status of the 2025-2026 budget for Golden Valley Orchard School highlighting a change in GVOS current projected surplus of \$418,345 versus the original estimate of \$132,732. Susan showed the change in enrollment from 319 to 311. Susan explained in order to reach the 5% goal, we would need a target surplus of \$447,738. ERC is allocated for. Susan presented LCFF revenue. Changes in Title I revenue was about \$1,000 less than the original budget, Title II was about \$447,000 less. Susan gave a breakdown of all state revenues and showed an overall increase in other state revenues by \$71,645. Prop 28 increased allocation this year and is currently \$84,255. ELOP current allocation is \$104,068. State mental health is \$23,113. Susan explained to calculate the

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variance, we compare the first interim to July 1 to show the difference. Susan walked through one-time funds, learning recovery grant, and compared last year's other state revenue versus this years.

James Stark would like to see actuals versus forecast of 2024-2025 to understand where we did not use the funds. Susan explained one-time funds and will break out the section of roughly \$541,000 in other state revenue for transparency on what GVCS received last year and what is not available this year.

James Stark would like to see Susan add a line item to show delta between field trip funds and forecast to be shared over future years. James likes the idea of Carol Evans attending Finance Committee Meetings possibly quarterly to go over field trip funds. Susan will look into last year's expenditures and clarify what portion of roughly \$60,000 was used towards field trips. The Finance Committee would like school site funding broken out, Susan and Jennifer Hoover will connect regarding this.

Susan went through expenditures highlighting the updated employee list in regard to payroll overall, increases compared to last year, increased dues and memberships and the utility bill. James Stark recommended shifting some more CMO fees to GVRS to help offset the surplus, possibly having it only allocated in the CMO budget, resulting in not an even split between the schools and/or more to GVRS.

Susan explained that GVOS is roughly \$29,000 short to meet the 5% surplus. She pointed out reducing slightly more in education consultants will help GVOS reach the 5% needed. Susan and Ekaterina both acknowledged the tremendous amount of savings in education consultants from being able to hire in house, especially in SPED. The committee discussed addressing balancing the CMO fee after the charter renewal.

6. **2025-2026 Budget, GVRS –**

The committee discussed the status of the 2025-2026 budget for Golden Valley River School.

Susan Lefkowitz presented the status of the 2025-2026 budget for Golden Valley River School highlighting GVRS enrollment changing from 334 to 320 and a projected surplus now of \$620,731. Susan walked through the variance and the EPA difference between both schools. Total in LCFF went down \$104,356 and small changes to both Title I and Title II with a \$2,000 difference. Susan also advised the committee that GVCS can deposit the final ERC check into GVOS and not the CMO. Susan explained an increase in total federal revenue, and an increase in state revenue – Prop 28, ELOP, and state mental health. Ekaterina would like Susan to break out the roughly \$842,000 in other state revenue like she will be doing for GVOS. She will also check on the budget for other local revenue as well as breaking out how much was for field trips.

Susan walked through GVRS certificated salary increases, classified salary increases, benefits increases, and items such as books, classroom materials and software and licensing increases are almost identical to GVOS.

The committee explained the impact of the bottom line is revision in education consultants, review splitting additional funds (ERC), and field trips and local revenue need to be adjusted. Susan will send corrected conversions to have for the Board of Trustees Meeting. There will be a discussion if GVCS needs to rebalance the ERC funds in order to get to the 5% surplus with a target for the December

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Board Meeting to have all changes reflected. At the December Finance Committee Meeting, the committee will review the budgets in Alt Forms to bring to the December Board Meeting. James Stark will meet with Susan this Friday to discuss some different options on moving some of the ERC funds so the committee can gain direction on how to move forward with a ratification.

Susan reviewed the EPA (Education Protection Account) calculation for both schools.

7. GVCS Fiscal Oversight Policy (Second Read) –

The committee discussed the GVCS Fiscal Oversight Policy.

Jennifer Hoover walked through more updates made to the GVCS Fiscal Oversight Policy since the first read including updates surrounding record retention, and to include some of the electronic records to be in line with state and federal law. Jennifer highlighted areas such as amounts that the board would have to approve, purchase orders, invoices and expense reimbursements. Jennifer and the committee discussed including contracts to be approved over a certain threshold as well as the current \$10,000 amount for needing board approval and what it should be changed to. James suggested possibly adding a layer where it is either the board chair or board vice chair who is the approver for a dollar range between where the executive director can approve it and where the board actually needs to approve it, so there is still oversight but a lot easier to manage. The committee decided to keep the \$10,000 threshold amount for now for items including purchase orders, contracts and upfront financial commitment of spending and taking out the invoice. Jennifer highly recommends bringing the Fiscal Oversight Policy to the Finance Committee annually for any needed updates. The committee again went over items from the first read including passwords, password access and changes, who has access to the electronic aspect of banking, making withdrawals and deposits, internal controls, segregation of duties, reporting fraud, online transfers, paper check writing and the company credit card along with possibly a clause regarding reimbursement. The committee discussed adding in the CalCard form to the policy, perhaps creating an appendix for forms.

8. The committee recited the Motto of the Social Ethic –

9. Interim Executive Director Jennifer Hoover adjourned the meeting at 7:01 p.m.

Jennifer Hoover, Interim Executive Director

Date

Golden Valley
 Check register
 11/18/2025

GVC010--Golden Valley Home Office

Date	Transaction	Transaction no.	Payee	GL account or account label	Method	Amount	Amount applied	Memo	Restriction
Account no: 5713372760									
10/30/2025	9/15/2025	09/15/25 - 4942	V011564--U.S. Bank Corporate Payment Systems	950600--Credit Card Payable	Printed Check	16,503.70	16,503.70	CC Charges - 09/15/25 STMT	0000--0000-Unrestricted
10/30/2025	10/30/2025	October 2025 PERS EST	V004820--Sacramento County Office of Education	950400--Accrued PERS	Printed Check	82,593.58	82,593.58	October 2025 PERS EST	0000--0000-Unrestricted
10/30/2025	10/30/2025	October 2025 STRS EST	V004820--Sacramento County Office of Education	950300--Accrued STRS	Printed Check	69,747.64	69,747.64	October 2025 STRS EST	0000--0000-Unrestricted
Total for 10/30/2025							168,844.92		
10/16/2025	9/15/2025	Oct 2025 - CMO Rent	V007874--C & J Leone, Inc.	560000--Space Rental/Leases Ex	Printed Check	2,751.00	2,751.00	October 2025 - CMO Rent	0000--0000-Unrestricted
Total for 10/16/2025							2,751.00		
10/2/2025	9/30/2025	September 2025 STRS FINAL	V004820--Sacramento County Office of Education	950300--Accrued STRS	Printed Check	67,180.44	67,180.44	September 2025 STRS FINAL	0000--0000-Unrestricted
10/2/2025	9/30/2025	September 2025 PERS FINAL	V004820--Sacramento County Office of Education	950400--Accrued PERS	Printed Check	47,710.32	47,710.32	September 2025 PERS FINAL	0000--0000-Unrestricted
Total for 10/02/2025							114,890.76		
						286,486.68	286,486.68		

Golden Valley
Check register
11/18/2025

GVC030--Orchard Charter School

Date	Transaction date	Transaction no.	Payee	GL account or account label	Method	Amount	Amount applied	Memo	Restriction
Account no: 5713372760									
10/28/2025	10/6/2025	000024173180	V003108--AT&T-Box 9011	590000--Communications (Tele.,	Printed Check	2.23	2.23	Monthly Charges - 9/6/25-10/5/25 Orchard phones	0000--0000-Unrestricted
10/28/2025	10/3/2025	46130	V007551--B Street Theatre	583000--Field Trip Expenses	Printed Check	476.00	476.00	F.T. - Yew - Z. Phillips 3-O (Tis the Season - 12/17/2025	0000--0000-Unrestricted
10/28/2025	10/6/2025	10/06/25 REIMB	V027806--Ca Sa	587400--Personnel Services	Printed Check	14.50	14.50	REIMB: Live Scan fee 10/6/25	0000--0000-Unrestricted
10/28/2025	8/26/2025	999100918539	V012641--Cengage Learning Inc.	410000--Approved Textbooks and	Printed Check	1,267.77	1,267.77	Big Ideas Math (7th-8th Gr.) 2025-26	3010--3010-Title I, Part A Basic Grants
10/28/2025	10/1/2025	50340	V000032--CharterSAFE	360100--Worker Compensation In	Printed Check	7,195.50	2,008.50	NOV25 - Worker's Comp	0000--0000-Unrestricted
			V000032--CharterSAFE	540000--Insurance	Printed Check	7,195.50	5,187.00	NOV 25 - Pkg Premium Insurance	0000--0000-Unrestricted
10/28/2025	10/6/2025	851067	V003246--Department of Justice	587400--Personnel Services	Printed Check	40.50	40.50	SEP25 Fingerprint Apps	0000--0000-Unrestricted
10/28/2025	10/17/2025	10/17/25 REIMB A	V014305--Ma Ba	520000--Travel and Conferences	Printed Check	36.40	20.02	REIMB: 10/3/25-10/16/25 Meal prep. To/From Casa	5310--5310-Child Nutrition School Program
	10/17/2025	10/17/2025 REIMB B	V014305--Ma Ba	520000--Travel and Conferences	Printed Check	36.40	16.38	REIMB: 9/19/25-10/2/25 Meal prep. To/From Casa	5310--5310-Child Nutrition School Program
10/28/2025	10/7/2025	10/07/25 - REIMB	V026411--Ma Br	431500--Classroom Materials an	Printed Check	93.95	93.95	REIMB: Music class supplies 9/15/25	6762--6762-Arts and Music Discretionary Block
10/28/2025	10/17/2025	10/17/25 - REIMB	V024824--Mi Pe	580700--Legal Settlements	Printed Check	960.00	960.00	REIMB: For M. Greenwood receipts- 8/19/25-9/22/2025	0000--0000-Unrestricted
10/28/2025	10/1/2025	4222 BAL DUE	V026415--Read Academy of Sacramento	580700--Legal Settlements	Printed Check	202.00	202.00	Add'l payment of INV 4222, District Pay	0000--0000-Unrestricted
10/28/2025	10/3/2025	260992	V004820--Sacramento County Office of Education	580300--Banking and Payroll Se	Printed Check	750.00	750.00	2025-26 Annual PERS/STRS Fee	0000--0000-Unrestricted
10/28/2025	10/3/2025	129280	V010854--Scenario Learning LLC - PO BOX 736512	587400--Personnel Services	Printed Check	947.95	275.20	Classified Staff Evaluation Solution	0000--0000-Unrestricted
			V010854--Scenario Learning LLC - PO BOX 736512	587400--Personnel Services	Printed Check	947.95	672.75	Certificated Staff Evaluation Solution	0000--0000-Unrestricted
10/28/2025	10/13/2025	8819	V014960--SP Marketplace Holdings Inc	441000--Software and Software	Printed Check	490.50	490.50	Annual Renewal 'SharePoint' Applications license fee	0000--0000-Unrestricted
10/28/2025	10/11/2025	INV01066330	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	450.00	450.00	Substitute SVC 10/4/25-10/10/25- ELOP-Orchard	2600--2600-Expanded Learning Opportun. Prog
10/28/2025	10/10/2025	1049452	V011341--The Education Team	581200--Other Student Activiti	Printed Check	1,686.75	1,686.75	Substitute SVC 10/1/25-10/3/25- GenEd-Orchard	0000--0000-Unrestricted
10/28/2025	10/15/2025	34182	V000018--Wilkinson Hadley King & Co. LLP	580600--Audit Services	Printed Check	2,975.00	2,975.00	Progress Bill for 2024-25 Audit	0000--0000-Unrestricted
Total for 10/28/2025							17,589.05		
10/21/2025	10/1/2025	11891652	V007698--Aspire Behavior Consulting LLC	581000--Educational Consultant	Printed Check	1,933.75	658.75	AUG25 - Orchard BCBA SVC	6500--6500-SPED State/County/District

	10/6/2025	11940647	V007698--Aspire Behavior Consulting LLC	581000--Educational Consultant	Printed Check	1,933.75	1,275.00	SEP25 BCBA SVC - Orchard	6500--6500-SPED State/County/District
10/21/2025	10/1/2025	2267618	V007835--Brown Sheep Co., Inc	431500--Classroom Materials an	Printed Check	14.69	14.69	Back Order supplies - Orchard - Handwork	6762--6762-Arts and Music Discretionary Block
10/21/2025	10/1/2025	4939956	V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed Check	23,964.43	21,056.93	NOV25 - Medical Benefits - Orchard	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300--Unallocated Health Ins	Printed Check	23,964.43	2,907.50	NOV25 - Medical Benefits - CMO	0000--0000-Unrestricted
10/21/2025	10/1/2025	44095-3	V000003--Charter School Management Corporation	587300--Financial Services	Printed Check	9,328.83	9,328.83	NOV25 - Business Back Office Monthly Support	0000--0000-Unrestricted
10/21/2025	9/26/2025	25565	V000031--Charter Schools Development Center	530000--Dues and Memberships	Printed Check	1,248.00	1,248.00	11/5/25-11/4/26 - Annual Membership - Orchard	0000--0000-Unrestricted
10/21/2025	9/14/2025	9142025	V016907--City of Folsom, Parks & Recreation	583000--Field Trip Expenses	Printed Check	308.00	308.00	11/13/25 Field Trip to Folsom Zoo - Jacaranda 2-O	0000--0000-Unrestricted
10/21/2025	9/22/2025	09/22/25 - REIMB	V018908--Ja Oi	431500--Classroom Materials an	Printed Check	54.20	54.20	REIMB: 4-O Class Supplies (Babetta's)	6300--6300-Restricted Lottery
10/21/2025	9/24/2025	09/24/25 - REIMB	V027657--Ka Ma	587400--Personnel Services	Printed Check	15.00	15.00	Live Scan Reimbursement	0000--0000-Unrestricted
10/21/2025	9/16/2025	138171109001	V000068--McGraw Hill LLC	431500--Classroom Materials an	Printed Check	3,117.33	3,117.33	Reveal Math - double-tracked class, Grade 3	3010--3010-Title I, Part A Basic Grants
10/21/2025	9/15/2025	001955567699	V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed Check	1,894.64	152.22	Adj. Jul-Sep. 25 - CO	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed Check	1,894.64	372.89	OCT25 - Dental & Vision Benefits - CMO	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300--Unallocated Health Ins	Printed Check	1,894.64	1,369.53	OCT25 - Dental & Vision Benefits - Orchard	0000--0000-Unrestricted
10/21/2025	9/26/2025	442120795001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	192.02	192.02	Office Supplies - Orchard	0000--0000-Unrestricted
10/21/2025	9/30/2025	GVO-Nutrition Sep25	V010801--San Juan Unified School District-Nutrition Serv	470000--Food and Food Supplies	Printed Check	17,445.00	17,445.00	SEP25 - Food program - Orchard	5310--5310-Child Nutrition School Program
10/21/2025	10/6/2025	SIN070674	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	7,140.00	870.00	SEP25 - PSY SVC - Orchard	6500--6500-SPED State/County/District
	10/6/2025	SIN070676	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	7,140.00	4,472.00	SEP25 - SLPA SVC - Orchard	6500--6500-SPED State/County/District
	10/6/2025	SIN070679	V010886--School Steps Inc	581000--Educational Consultant	Printed Check	7,140.00	1,798.00	SEP25 - OT SVC - Orchard	6500--6500-SPED State/County/District
10/21/2025	10/3/2025	000303	V022251--Sunrise Rollerland	582000--Fundraising Expense	Printed Check	200.00	200.00	Fundraisers - Sequoia 8-O - 10/25/25, 12/3/25, 1/7/26	0000--0000-Unrestricted
10/21/2025	9/27/2025	INV01052447	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	810.00	270.00	9/20-9/26/25 - Substitute SVC - Aftercare - Orchard	2600--2600-Expanded Learning Opportun. Prog
	10/4/2025	INV01057166	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	810.00	540.00	9/27-10/3/25 - Substitute SVC - Aftercare - Orchard	2600--2600-Expanded Learning Opportun. Prog

10/21/2025	9/26/2025	1045558	V011341--The Education Team	581200--Other Student Activiti	Printed Check	2,630.25	1,059.00	9/15-9/19/25 - Substitute SVC - GenED/Office - Orchard	0000--0000-Unrestricted
	10/3/2025	1047533	V011341--The Education Team	581200--Other Student Activiti	Printed Check	2,630.25	1,571.25	9/22-9/26/25 - Substitute SVC - GenED/Office - Orchard	0000--0000-Unrestricted
10/21/2025	9/27/2025	6124620633	V000101--Verizon Wireless	590000--Communications (Tele.,	Printed Check	175.42	77.70	8/28-9/27/25 - Cell phone SVC - Orchard	0000--0000-Unrestricted
			V000101--Verizon Wireless	590000--Communications (Tele.,	Printed Check	175.42	97.72	8/28-9/27/25 - Cell phone SVC - C.O.	0000--0000-Unrestricted
10/21/2025	10/12/2025	296	V026606--Vital CPR Training	581000--Educational Consultant	Printed Check	520.00	520.00	CPR/AED/First Aid Training - employees	4035--4035-Title II Improving Teacher Quality
Total for 10/21/2025						70,991.56			
10/16/2025	9/15/2025	Oct 2025 - Orchard Rent	V010802--San Juan Unified School District-2	560000--Space Rental/Leases Ex	Printed Check	28,457.00	28,457.00	October 2025 -Orchard Rent	0000--0000-Unrestricted
Total for 10/16/2025						28,457.00			
10/2/2025	8/25/2025	136622	V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	1,402.54	588.66	AUG25 - Voluntary Benefits - Orchard	0000--0000-Unrestricted
			V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	1,402.54	112.61	AUG25 - Voluntary Benefits - CO	0000--0000-Unrestricted
	9/25/2025	461897	V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	1,402.54	588.66	SEP25 - Voluntary Benefits - Orchard	0000--0000-Unrestricted
			V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	1,402.54	112.61	SEP25 - Voluntary Benefits - CO	0000--0000-Unrestricted
10/2/2025	9/22/2025	09/22025	V015220--Al St	581000--Educational Consultant	Printed Check	240.00	240.00	SEP25 - Eurythmy SVC - Orchard	0000--0000-Unrestricted
10/2/2025	9/18/2025	1592	V007377--Alliance for Public Waldorf Education	530000--Dues and Memberships	Printed Check	2,930.00	2,930.00	2025-26 Membership Dues - Orchard	0000--0000-Unrestricted
10/2/2025	8/19/2025	44139 08.19.25	V007551--B Street Theatre	583000--Field Trip Expenses	Printed Check	347.00	116.00	Deposit 7-O Magnolia - 10/17/2025 "Never Fear, Shakespeare	0000--0000-Unrestricted
	7/7/2025	44139 07.07.25	V007551--B Street Theatre	583000--Field Trip Expenses	Printed Check	347.00	126.00	Deposit 4-O Madrona - 12/12/2025 "Tis the Season"	0000--0000-Unrestricted
	9/4/2025	39328 09.04.25	V007551--B Street Theatre	583000--Field Trip Expenses	Printed Check	347.00	105.00	Deposit 6-O Bluebell - 10/10/2025 "Never Fear, Shakespeare"	0000--0000-Unrestricted
10/2/2025	9/19/2025	2267488	V007835--Brown Sheep Co., Inc	431500--Classroom Materials an	Printed Check	679.02	679.02	Orchard Handwork supplies	6762--6762-Arts and Music Discretionary Block
10/2/2025	9/9/2025	09/09/25 - REIMB	V027409--Ch Sn	587400--Personnel Services	Printed Check	15.00	15.00	REIMB: Live Scan Fee 9/9/25	0000--0000-Unrestricted
10/2/2025	9/12/2025	10835869566	V004083--Dell Marketing L.P.- 910916	431500--Classroom Materials an	Printed Check	9,940.51	9,940.51	ChromeBooks - Orchard	3010--3010-Title I, Part A Basic Grants
10/2/2025	9/19/2025	09/19/25 - REIMB	V014305--Ma Ba	470000--Food and Food Supplies	Printed Check	16.38	16.38	REIMB: Mileage for Food SVC - Orchard 9/8/25 - 9/18/25	5310--5310-Child Nutrition School Program
10/2/2025	9/24/2025	09/24/25 REIMB	V020425--Ma Ro	584200--Services Student Athle	Printed Check	200.00	200.00	Reimb. 2 - Cross Country meets - AfterSchool Sports	0000--0000-Unrestricted
10/2/2025	9/15/2025	13149	V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000--Educational Consultant	Printed Check	4,005.00	3,105.00	Student Hearing and Vision Screening - Orchard	0000--0000-Unrestricted
			V009974--MJ Akerland, RN, A Professional Nursina Corporation	587400--Personnel Services	Printed Check	4,005.00	600.00	TB Risk Assessments - parents and faculty - Orchard Orientation	0000--0000-Unrestricted

			V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000-- Educational Consultant	Printed Check	4,005.00	150.00	IEP Health Assessment - River	6500--6500-SPED State/County/District
			V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000-- Educational Consultant	Printed Check	4,005.00	150.00	IEP Health Assessment - Orchard	6500--6500-SPED State/County/District
10/2/2025	9/17/2025	438742237001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	67.72	67.72	CO office supplies - Copy Paper	0000--0000-Unrestricted
10/2/2025	9/17/2025	20230576	V004687--Parsec Education, Inc.	441000--Software and Software	Printed Check	15,725.00	15,725.00	1st of 3-Yr Assessment & Analytics software	3010--3010-Title I, Part A Basic Grants
10/2/2025	9/24/2025	5872	V010867--School Food and Wellness Group	441000--Software and Software	Printed Check	7,500.00	7,500.00	2025-26 Annual Compliance Meal Program	5310--5310-Child Nutrition School Program
10/2/2025	9/13/2025	INV01032894	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	360.00	270.00	Substitute Services -9/6/25 - 9/12/25 GenEd - River	2600--2600-Expanded Learning Opportun. Prog
	9/20/2025	INV01040536	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	360.00	90.00	Substitute Services 9/13/25 - 9/19/25 Aftercare - ELOP - Orchard	2600--2600-Expanded Learning Opportun. Prog
10/2/2025	9/12/2025	1041838	V011341--The Education Team	581200--Other Student Activiti	Printed Check	1,243.50	162.50	Substitute SVC 9/2/2025 - Aftercare - ELOP - Orchard	2600--2600-Expanded Learning Opportun. Prog
	9/19/2025	1043691	V011341--The Education Team	581200--Other Student Activiti	Printed Check	1,243.50	1,081.00	Substitute Services 9/8/25 - 9/12/25 GenED and Office asst.	0000--0000-Unrestricted
Total for 10/02/2025							44,671.67		
						161,709.28	161,709.28		

Golden Valley
 Check register
 11/18/2025

GVC020--River Charter School

Date	Transaction	Transaction no.	Payee	GL account or account label	Method	Amount	Amount applied	Memo	Restriction
Account no: 5713372760									
10/28/2025	10/14/2025	10/14/25 - REIMB	V014117--Am Pa	431500--Classroom Materials an	Printed Check	81.65	71.54	REIMB.: 8-R - Cottonwood class supplies	6300--6300-Restricted Lottery
			V014117--Am Pa	430000--Materials and Supplies	Printed Check	81.65	10.11	REIMB: Spirit Day supplies - Student Council	0000--0000-Unrestricted
10/28/2025	10/14/2025	10/14/25 REIMB	V014706--An Bo	431500--Classroom Materials an	Printed Check	29.90	29.90	Reimb. CBK class supplies	6300--6300-Restricted Lottery
10/28/2025	10/6/2025	000024173179	V003108--AT&T-Box 9011	590000--Communications (Tele.,	Printed Check	222.13	222.13	Monthly Charges -9/6/25-10/5/25 River phones	0000--0000-Unrestricted
10/28/2025	10/6/2025	10/06/25 REIMB	V027806--Ca Sa	587400--Personnel Services	Printed Check	14.50	14.50	REIMB: Live Scan fee 10/6/25	0000--0000-Unrestricted
10/28/2025	8/26/2025	999100918539	V012641--Cengage Learning Inc.	410000--Approved Textbooks and	Printed Check	1,267.77	1,267.77	Big Ideas Math (7th-8th Gr.) 2025-26	3010--3010-Title I, Part A Basic Grants
10/28/2025	10/1/2025	50340	V000032--CharterSAFE	360100--Worker Compensation In	Printed Check	7,195.50	2,008.50	NOV25 - Worker's Comp	0000--0000-Unrestricted
			V000032--CharterSAFE	540000--Insurance	Printed Check	7,195.50	5,187.00	NOV 25 - Pkg Premium Insurance	0000--0000-Unrestricted
10/28/2025	10/6/2025	851067	V003246--Department of Justice	587400--Personnel Services	Printed Check	40.50	40.50	SEP25 Fingerprint Apps	0000--0000-Unrestricted
10/28/2025	10/13/2025	10/13/25 - REIMB	V021416--Do No	520000--Travel and Conferences	Printed Check	20.30	20.30	REIMB: Mileage 9/30/25-10/3/25 Meal Prep. To/from Casa	5310--5310-Child Nutrition School Program
10/28/2025	10/6/2025	10/06/25 - REIMB	V021417--Ju Sa	521000--Training and Developme	Printed Check	79.00	79.00	REIMB: Required CPR Training 9/26/25	4035--4035-Title II Improving Teacher Quality
10/28/2025	10/7/2025	10/07/25 - REIMB	V026411--Ma Br	431500--Classroom Materials an	Printed Check	93.96	93.96	REIMB: Music class supplies 9/15/25	6762--6762-Arts and Music Discretionary Block
10/28/2025	10/6/2025	439774140001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	278.49	67.32	River office supplies	0000--0000-Unrestricted
	10/14/2025	442739877001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	278.49	211.17	River office supplies	0000--0000-Unrestricted
10/28/2025	10/15/2025	10/15/25 REIMB A	V019318--Ry Su	520000--Travel and Conferences	Printed Check	76.72	16.73	REIMB: Lyft transport to CSDC Conf. from Hotel	0000--0000-Unrestricted
	10/15/2025	10/15/25 REIMB B	V019318--Ry Su	520000--Travel and Conferences	Printed Check	76.72	59.99	REIMB: Lyft transport to CSDC Conf./Airport parking	0000--0000-Unrestricted
10/28/2025	10/3/2025	260992	V004820--Sacramento County Office of Education	580300--Banking and Payroll Se	Printed Check	750.00	750.00	2025-26 Annual PERS/STRS Fee	0000--0000-Unrestricted
10/28/2025	10/3/2025	129280	V010854--Scenario Learning LLC - PO BOX 736512	587400--Personnel Services	Printed Check	947.95	672.75	Certificated Staff Evaluation Solution	0000--0000-Unrestricted
			V010854--Scenario Learning LLC - PO BOX 736512	587400--Personnel Services	Printed Check	947.95	275.20	Classified Staff Evaluation Solution	0000--0000-Unrestricted

10/28/2025	10/20/2025	10/20/2025 REIMB	V026676--Se CI	520000--Travel and Conferences	Printed Check	155.85	155.85	REIMB: Early Childhood Ed. Conference fee	4035--4035-Title II Improving Teacher Quality
10/28/2025	10/13/2025	8819	V014960--SP Marketplace Holdings Inc	441000--Software and Software	Printed Check	490.50	490.50	Annual Renewal 'SharePoint' Applications license fee	0000--0000-Unrestricted
10/28/2025	10/11/2025	INV01066330	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	765.00	765.00	Substitute SVC 10/4/25-10/10/25 - GenEd-River	0000--0000-Unrestricted
10/28/2025	10/10/2025	1049453	V011341--The Education Team	581200--Other Student Activiti	Printed Check	300.00	300.00	Substitute SVC 9/30/2025- GenEd - River	0000--0000-Unrestricted
10/28/2025	10/15/2025	34182	V000018--Wilkinson Hadley King & Co. LLP	580600--Audit Services	Printed Check	2,975.00	2,975.00	Progress Bill for 2024-25 Audit	0000--0000-Unrestricted
Total for 10/28/2025							15,784.72		
10/21/2025	10/8/2025	10082025	V015220--Al St	581000-- Educational Consultant	Printed Check	240.00	240.00	River - Kinder Eurythmy	0000--0000-Unrestricted
10/21/2025	10/2/2025	11915086	V007698--Aspire Behavior Consulting LLC	581000-- Educational Consultant	Printed Check	3,995.00	1,593.75	AUG25 - River BCBA SVC	6500--6500-SPED State/County/District
	10/6/2025	11940648	V007698--Aspire Behavior Consulting LLC	581000-- Educational Consultant	Printed Check	3,995.00	2,401.25	SEP25 BCBA SVC - River	6500--6500-SPED State/County/District
10/21/2025	10/1/2025	4939956	V003512--CaliforniaChoice Benefit Administrators	340300-- Unallocated Health Ins	Printed Check	23,043.23	19,201.14	NOV25 - Medical Benefits - River	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300-- Unallocated Health Ins	Printed Check	23,043.23	1,539.05	Adj. Aug-Oct. 25 - River	0000--0000-Unrestricted
			V003512--CaliforniaChoice Benefit Administrators	340300-- Unallocated Health Ins	Printed Check	23,043.23	2,303.04	NOV25 - Medical Benefits - CMO	0000--0000-Unrestricted
10/21/2025	10/1/2025	44095-3	V000003--Charter School Management Corporation	587300--Financial Services	Printed Check	9,328.84	9,328.84	NOV25 - Business Back Office Monthly Support	0000--0000-Unrestricted
10/21/2025	9/26/2025	25565	V000031--Charter Schools Development Center	530000--Dues and Memberships	Printed Check	1,276.00	1,276.00	11/5/25-11/4/26 - Annual Membership - River	0000--0000-Unrestricted
10/21/2025	9/29/2025	09/29/25 - REIMB	V021416--Do No	470000--Food and Food Supplies	Printed Check	20.30	20.30	REIMB: 9/22-9/26/25 Mileage for Food Program distribution	5310--5310-Child Nutrition School Program
10/21/2025	9/24/2025	09/24/25 - REIMB	V027657--Ka Ma	587400--Personnel Services	Printed Check	15.00	15.00	Live Scan Reimbursement	0000--0000-Unrestricted
10/21/2025	9/16/2025	138171109001	V000068--McGraw Hill LLC	431500--Classroom Materials an	Printed Check	3,117.34	3,117.34	Reveal Math - double-tracked class, Grade 3	3010--3010-Title I, Part A Basic Grants
10/21/2025	9/15/2025	001955567699	V003326--Mutual Of Omaha-PO 2147	340300-- Unallocated Health Ins	Printed Check	2,258.77	372.90	OCT25 - Dental & Vision Benefits - CMO	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300-- Unallocated Health Ins	Printed Check	2,258.77	495.76	Adj. Jul-Sep. 25 - CO	0000--0000-Unrestricted
			V003326--Mutual Of Omaha-PO 2147	340300-- Unallocated Health Ins	Printed Check	2,258.77	1,390.11	OCT25 - Dental & Vision Benefits - River	0000--0000-Unrestricted
10/21/2025	9/23/2025	440962066001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	373.33	373.33	Office Supplies - River	0000--0000-Unrestricted

10/21/2025	9/30/2025	GVR-Nutrition Sep25	V010801--San Juan Unified School District-Nutrition Serv	470000--Food and Food Supplies	Printed Check	16,690.00	16,690.00	SEP25 - Food program - River	5310--5310-Child Nutrition School Program
10/21/2025	10/6/2025	SIN070674	V010886--School Steps Inc	581000-- Educational Consultant	Printed Check	2,784.00	870.00	SEP25 - PSY SVC - River	6500--6500-SPED State/County/District
	10/6/2025	SIN070679	V010886--School Steps Inc	581000-- Educational Consultant	Printed Check	2,784.00	1,914.00	SEP25 - OT SVC - River	6500--6500-SPED State/County/District
10/21/2025	9/23/2025	09/23/25 - REIMB	V026677--Sh Br	521000--Training and Developme	Printed Check	69.00	69.00	REIMB: CPR Training 8/17/25	4035--4035-Title II Improving Teacher Quality
10/21/2025	9/27/2025	INV01052447	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	1,365.00	1,080.00	9/20-9/26/25 - Substitute SVC - GenED - River	0000--0000-Unrestricted
	10/4/2025	INV01057166	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	1,365.00	195.00	9/27-10/3/25 - Substitute SVC - GenED - River	0000--0000-Unrestricted
			V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	1,365.00	90.00	9/27-10/3/25 - Substitute SVC - Aftercare - River	2600--2600-Expanded Learning Opportun. Prog
10/21/2025	10/3/2025	1047534	V011341--The Education Team	581200--Other Student Activiti	Printed Check	224.25	224.25	9/26/2025 - Substitute SVC - GenED/Office - River	0000--0000-Unrestricted
10/21/2025	10/17/2025	11/13/2025	V016792--The Vikings of Bjornstad	583000--Field Trip Expenses	Printed Check	350.00	350.00	Field Trip - Manzanita 4-R 11/13/25	0000--0000-Unrestricted
10/21/2025	9/27/2025	6124620633	V000101--Verizon Wireless	590000-- Communications (Tele.,	Printed Check	136.58	38.85	8/28-9/27/25 - Cell phone SVC - River	0000--0000-Unrestricted
			V000101--Verizon Wireless	590000-- Communications (Tele.,	Printed Check	136.58	97.73	8/28-9/27/25 - Cell phone SVC - C.O.	0000--0000-Unrestricted
10/21/2025	10/12/2025	296	V026606--Vital CPR Training	581000-- Educational Consultant	Printed Check	520.00	520.00	CPR/AED/First Aid Training - employees	4035--4035-Title II Improving Teacher Quality
Total for 10/21/2025							65,806.64		
10/16/2025	9/15/2025	Oct 2025 -River Rent	V010802--San Juan Unified School District-2	560000--Space Rental/Leases Ex	Printed Check	29,297.00	29,297.00	October 2025 -River Rent	0000--0000-Unrestricted
Total for 10/16/2025							29,297.00		
10/2/2025	8/25/2025	136622	V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	635.45	183.73	AUG25 - Voluntary Benefits - River	0000--0000-Unrestricted
			V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	635.45	112.61	AUG25 - Voluntary Benefits - CO	0000--0000-Unrestricted
	9/25/2025	461897	V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	635.45	112.61	SEP25 - Voluntary Benefits - CO	0000--0000-Unrestricted
			V012946--Aflac - PO Box 7402	966000--Voluntary Deductions	Printed Check	635.45	226.50	SEP25 - Voluntary Benefits - River	0000--0000-Unrestricted
10/2/2025	9/17/2025	09/17/2025	V015220--Al St	581000-- Educational Consultant	Printed Check	240.00	240.00	SEP25 - Eurythmy SVC - River	0000--0000-Unrestricted
10/2/2025	9/18/2025	1593	V007377--Alliance for Public Waldorf Education	530000--Dues and Memberships	Printed Check	2,840.00	2,840.00	2025-26 Membership Dues - River	0000--0000-Unrestricted
10/2/2025	9/10/2025	2474 - Reservation ID	V023270--American River Natural History Association	583000--Field Trip Expenses	Printed Check	400.00	400.00	Reservation 2474 - Field Trip - Manzanita - 4-R 10/28/25	0000--0000-Unrestricted

10/2/2025	9/23/2025	09/23/25 - REIMB	V014706--An Bo	431500--Classroom Materials an	Printed Check	36.36	36.36	REIMB: CBK Supplies 9/22/25	6300--6300-Restricted Lottery
10/2/2025	9/9/2025	09/09/25 - REIMB	V027409--Ch Sn	587400--Personnel Services	Printed Check	15.00	15.00	REIMB: Live Scan Fee 9/9/25	0000--0000-Unrestricted
10/2/2025	9/12/2025	10835869566	V004083--Dell Marketing L.P.-910916	431500--Classroom Materials an	Printed Check	9,940.52	9,940.52	ChromeBooks - River	3010--3010-Title I, Part A Basic Grants
10/2/2025	9/22/2025	09/22/25 - REIMB	V021416--Do No	470000--Food and Food Supplies	Printed Check	39.90	19.60	REIMB: Mileage for Food SVC - River 9/15/25 - 9/19/25	5310--5310-Child Nutrition School Program
	9/18/2025	09/18/25 REIMB	V021416--Do No	470000--Food and Food Supplies	Printed Check	39.90	20.30	REIMB: Mileage for Food SVC - River 9/8/25 - 9/12/25	5310--5310-Child Nutrition School Program
10/2/2025	9/15/2025	09/15/25 - REIMB	V026135--Em Si	431500--Classroom Materials an	Printed Check	67.60	67.60	REIMB: SBK Supplies	6300--6300-Restricted Lottery
10/2/2025	9/13/2025	1027	V024789--Fog Willow Farms	583000--Field Trip Expenses	Printed Check	784.00	484.00	Field Trip - Banyon - 2-River - Date: 10/27/2025	0000--0000-Unrestricted
	9/13/2025	1013	V024789--Fog Willow Farms	583000--Field Trip Expenses	Printed Check	784.00	300.00	Field Trip - Eucalyptus - 1-River - Date: 10/13/2025	0000--0000-Unrestricted
10/2/2025	9/17/2025	315346	V027410--Kidder Creek Camp	583000--Field Trip Expenses	Printed Check	1,755.00	1,755.00	Deposit for Mount Hermon F.T. 8th Gr. Trip Cottonwood - River - 4/7/25 - 4/10/25	0000--0000-Unrestricted
10/2/2025	9/24/2025	09/24/25 REIMB	V020425--Ma Ro	584200--Services Student Athle	Printed Check	200.00	200.00	Reimb. 2 - Cross Country meets - AfterSchool Sports	0000--0000-Unrestricted
10/2/2025	9/15/2025	13149	V009974--MJ Akerland, RN, A Professional Nursing Corporation	587400--Personnel Services	Printed Check	4,065.00	600.00	TB Risk Assessments - parents and faculty - River Orientation	0000--0000-Unrestricted
			V009974--MJ Akerland, RN, A Professional Nursing Corporation	581000--Educational Consultant	Printed Check	4,065.00	3,465.00	Student Hearing and Vision Screening - River	0000--0000-Unrestricted
10/2/2025	9/16/2025	09/16/25 REIMB	V026672--Ni Ka	587400--Personnel Services	Printed Check	95.00	95.00	REIMB: CPT, AED 1st Aid Course	0000--0000-Unrestricted
10/2/2025	9/9/2025	437944327001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	217.75	82.40	River office supplies - Kleenex, Band aids	0000--0000-Unrestricted
	9/17/2025	438742237001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	217.75	67.73	CO office supplies - Copy Paper	0000--0000-Unrestricted
	9/16/2025	440751301001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	217.75	37.57	River office supplies - Sponge, Laminating Pouch, Wipes	0000--0000-Unrestricted
	9/16/2025	440755241001	V006414--ODP Business Solutions LLC-PO Box 29248	430000--Materials and Supplies	Printed Check	217.75	30.05	River office supplies - First Aid Kit	0000--0000-Unrestricted
10/2/2025	9/17/2025	20230576	V004687--Parsec Education, Inc.	441000--Software and Software	Printed Check	15,725.00	15,725.00	1st of 3-Yr Assessment & Analytics software	3010--3010-Title I, Part A Basic Grants
10/2/2025	10/1/2025	4418	V026415--Read Academy of Sacramento	580700--Legal Settlements	Printed Check	2,626.00	2,626.00	MaTh - Legal Settlement	0000--0000-Unrestricted
10/2/2025	9/17/2025	988351	V027411--Rickey Ranch Pumpkin Patch	583000--Field Trip Expenses	Printed Check	260.00	260.00	8-R Cottonwood Field Trip 10/28/25	0000--0000-Unrestricted
10/2/2025	9/24/2025	5872	V010867--School Food and Wellness Group	441000--Software and Software	Printed Check	7,500.00	7,500.00	2025-26 Annual Compliance Meal Program	5310--5310-Child Nutrition School Program
10/2/2025	9/10/2025	GVCS-02.26.2026	V027412--Sutter's Fort State Historic Park	583000--Field Trip Expenses	Printed Check	200.00	200.00	Deposit for Manzanita F.T. - Sutter's Fort - 2/26/26	0000--0000-Unrestricted

10/2/2025	9/13/2025	INV01032894	V011235--Swing Education Inc - PO Box 92376	581200--Other Student Activiti	Printed Check	465.00	465.00	Substitute Services -9/6/25 - 9/12/25 GenEd - River	0000--0000-Unrestricted
10/2/2025	9/18/2025	09/18/25 REIMB	V014315--Th Pe	431500--Classroom Materials an	Printed Check	18.46	18.46	REIMB: Handwork Supplies - River	6762--6762-Arts and Music Discretionary Block
10/2/2025	9/24/2025	2025.011	V027421--UC Regents	583000--Field Trip Expenses	Printed Check	448.00	448.00	Poppy F.T. - UC Davis Botanical Tour - 10/27/2025	0000--0000-Unrestricted
Total for 10/02/2025							<u>48,574.04</u>		
						<u>159,462.40</u>	<u>159,462.40</u>		

Golden Valley Orchard FY25-26 Budget

	CATEGORY	FY25-26	FY25-26 1st Interim	FY25-26 2nd Interim
	TOTAL ENROLLMENT	319	311	311
	AVERAGE DAILY ATTENDANCE	296.7	289.2	289.2
REVENUE	State LCFF Revenue	3,547,580	3,506,463	3,506,463
	Federal Revenue	90,922	984,940	984,940
	Other State Revenue	608,745	679,443	679,443
	Local Revenue	60,000	17,550	17,550
	TOTAL REVENUE	4,307,247	5,188,396	5,188,396
EXPENSES	Certificated Salaries	1,373,778	1,393,878	1,393,878
	Classified Salaries	572,036	656,776	656,776
	Benefits	723,457	758,990	758,990
	TOTAL PERSONNEL EXPENSES	2,669,270	2,809,644	2,809,644
	Books and Supplies	250,120	289,670	289,670
	Services and Other Operating Expenses	1,255,124	1,267,002	1,267,002
	Capital Outlay	-	-	-
	Other Outgoing	-	-	-
	TOTAL OTHER EXPENSES	1,505,244	1,556,672	1,556,672
	TOTAL EXPENSES	4,174,514	4,366,316	4,366,316
SUMMARY	SURPLUS\ (DEFICIT)	\$ 132,732.39	822,080	822,080
	<i>% of Expenses</i>	<i>3.2%</i>	<i>18.8%</i>	<i>18.8%</i>
	BEGINNING FUND BALANCE	\$ (233,147)	\$ (233,147)	\$ (233,147)
	ENDING BALANCE	\$ (100,414)	\$ 588,934	\$ 588,934
	<i>% of Expenses</i>	<i>-2.41%</i>	<i>13.49%</i>	<i>13.49%</i>

	FY26-27	FY27-28
	319	319
	296.7	296.7
	\$ 3,691,620	\$ 3,821,964
	\$ 92,088	\$ 94,851
	\$ 533,362	\$ 549,362
	\$ 17,550	\$ 17,550
	\$ 4,334,620	\$ 4,483,727
	\$ 1,421,636	\$ 1,449,393
	\$ 669,871	\$ 682,967
	\$ 776,160	\$ 793,513
	\$ 2,867,667	\$ 2,925,872
	\$ 298,360	\$ 304,327
	\$ 1,092,020	\$ 1,122,683
	\$ -	\$ -
	\$ -	\$ -
	\$ 1,390,380	\$ 1,427,010
	\$ 4,258,047	\$ 4,352,883
	76,573	130,845
	1.8%	3.0%
	\$ 588,934	\$ 665,506
	\$ 665,506	\$ 796,351
	15.63%	18.29%

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	FY2526	FY 25-26 1st Interim	FY 25-26 2nd Interim	VARIANCE	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
LCFF											
v.26.2 9.19.25											
8011		LCFF Revenues	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	59,334.00	57,846	57,846	-	59,334	59,334	59,334	59,334	61,114
8019		Prior Year Income/Adjustments	-	-	-	-	-	-	-	-	-
8096		Charter Schools Funding In-Lieu of Property Tax	909,887	890,250	890,250	-	913,150	913,150	913,150	913,150	940,545
80XX	---		-	-	-	-	-	-	-	-	-
80XX	---		-	-	-	-	-	-	-	-	-
TOTAL LCFF REVENUE			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	39,000.00	39,000	39,000	-	40,170	41,375	42,616	43,895	45,212
8290		All Other Federal Revenue	-	895,534	895,534	-	-	-	-	-	-
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	6,228.00	5,751	5,751	-	5,924	6,101	6,284	6,473	6,667
8294	4127	Title IV	10,000.00	10,000	10,000	-	10,300	10,609	10,927	11,255	11,593
8295		Title V Federal Revenue	-	-	-	-	-	-	-	-	-
8299		Prior Year Federal	-	-	-	-	-	-	-	-	-
80XX	---		-	-	-	-	-	-	-	-	-
TOTAL FEDERAL REVENUE			90,922	984,940	984,940	-	92,088	94,851	97,696	100,627	103,646
OTHER FEDERAL REVENUE ACCT BREAKDOWN											
8290	3010	Prior Year Title I	-	11,176	11,176	-	-	-	-	-	-
8290		Employer Tax Retention Credit	-	884,358	884,358	-	-	-	-	-	-
8290			-	-	-	-	-	-	-	-	-
8290			-	-	-	-	-	-	-	-	-
8290			-	-	-	-	-	-	-	-	-
8290			-	-	-	-	-	-	-	-	-
8290			-	-	-	-	-	-	-	-	-
8290			-	-	-	-	-	-	-	-	-
TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN			-	895,534	895,534	-	-	-	-	-	-
OTHER STATE											
3% 3% 3% 3% 3%											
8520	5310	State Child Nutrition Program	91,000	91,000	91,000	-	93,730	96,542	99,438	102,421	105,494
8550		Mandated Block Grant	6,366	6,366	6,366	-	6,557	6,754	6,956	7,165	7,380
8560	1100(191),6300(82)	State Lottery Revenue	79,907	78,960	78,960	-	81,329	83,769	86,282	88,870	91,536
8590		All Other State Revenues	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	-	-	-	-	-	-	-	-	-
8791	6500	SPED State/Other Transfers of Apportionments f	161,795	161,795	161,795	-	166,649	171,648	176,798	182,102	187,565
80XX	---		-	-	-	-	-	-	-	-	-
TOTAL OTHER STATE REVENUE			608,745	679,443	679,443	-	533,362	549,362	565,843	582,819	600,303
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	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	-	-	-	-	-	-	-	-	-
8590		Learning Recovery BG	-	37,261	37,261	-	-	-	-	-	-
8590		Learning Recovery BG Repayment	-	7,360	7,360	-	7,581	7,808	8,042	8,284	8,532
8590		STRS On Behalf - Offset by STRS Expense	-	-	-	-	-	-	-	-	-
8590			-	-	-	-	-	-	-	-	-
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN			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 - Field Trips	60,000	17,550	17,550	-	17,550	17,550	17,550	17,550	17,550
8682		Foundation Grants/Donations	-	-	-	-	-	-	-	-	-
8685		School Site fundraising	-	-	-	-	-	-	-	-	-
TOTAL LOCAL REVENUE			60,000	17,550	17,550	-	17,550	17,550	17,550	17,550	17,550
TOTAL REVENUE			4,307,247	5,188,396	5,188,396	-	4,334,620	4,483,727	4,629,824	4,775,378	4,918,113
1000 - CERTIFICATED EMPLOYEES											
3% 3% 3% 3% 3%											

1100	Teachers' Salaries	993,726	952,349	952,349	-	971,275	990,202	1,019,909	1,050,506	1,082,021
1120	Substitute Expense	11,000	11,000	11,000	-	11,220	11,440	11,783	12,137	12,501
1121	Teachers' Salaries short term subs	-	-	-	-	-	-	-	-	-
1200	Certificated Pupil Support Salaries	-	31,500	31,500	-	32,130	32,760	33,743	34,755	35,798
1300	Certificated Supervisor and Administrator Salaries	114,009	114,000	114,000	-	116,280	118,560	122,117	125,780	129,554
1900	Other Certificated Salaries	255,043	285,030	285,030	-	290,730	296,431	305,324	314,483	323,918
	TOTAL CERTIFICATED EMPLOYEE EXPENSES	1,373,778	1,393,878	1,393,878	-	1,421,636	1,449,393	1,492,875	1,537,661	1,583,791

2000 - CLASSIFIED EMPLOYEES										
						3%	3%	3%	3%	3%
2100	Instructional Aide Salaries	299,318	293,666	293,666	-	299,539	305,413	314,575	302,476	311,550
2103	Classified Long Term Sub	-	-	-	-	-	-	-	-	-
2105	Instructional Aide Bonus	-	-	-	-	-	-	-	-	-
2110	Instructional Aide Overtime	-	-	-	-	-	-	-	-	-
2200	Classified Support Salaries (Maintenance, Food)	127,938	172,829	172,829	-	176,286	179,743	185,135	178,014	183,355
2205	Classified Support Salaries Bonus	-	-	-	-	-	-	-	-	-
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	47,741	47,741	47,741	-	48,696	49,651	51,140	49,173	50,648
2305	Classified Supervisor and Admin Bonus	-	-	-	-	-	-	-	-	-
2400	Clerical, Technical, and Office Staff Salaries	54,796	100,296	100,296	-	102,262	104,228	107,355	103,305	106,404
2405	Clerical Technical and Office Staff Bonus	-	-	-	-	-	-	-	-	-
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-	-
2900	Other Classified Salaries (Noon and Yard Sup, etc)	42,243	42,243	42,243	-	43,088	43,933	45,251	43,510	44,816
2901	Other Classified Salaries Substitute	-	-	-	-	-	-	-	-	-
2905	Other Stipends	-	-	-	-	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-
20XX	---	-	-	-	-	-	-	-	-	-
20XX	---	-	-	-	-	-	-	-	-	-
	TOTAL CLASSIFIED EMPLOYEE EXPENSES	572,036	656,776	656,776	-	669,871	682,967	703,456	676,479	696,773

3000 - EMPLOYEE BENEFITS										
						3%	3%	3%	3%	3%
3101	State Teachers' Retirement System, certificated	262,392	266,231	266,231	-	271,532	276,834	285,139	293,693	302,504
3201	Employer PERS Certificated	-	-	-	-	-	-	-	-	-
3202	Public Employees' Retirement System, classified	153,363	176,082	176,082	-	179,592	183,103	188,596	194,254	200,082
3301	OASDI/Medicare Certificated, Unrestricted	19,920	20,211	20,211	-	20,614	21,016	21,647	22,296	22,965
3302	OASDI/Medicare Classified	43,761	50,243	50,243	-	51,245	52,247	53,814	55,429	57,092
3401	Health & Welfare Benefits, Certificated	133,000	133,000	133,000	-	136,990	141,100	145,333	149,693	154,183
3402	Health & Welfare Benefits Classified	52,000	52,000	52,000	-	53,560	55,167	56,822	58,526	60,282
3501	State Unemployment Insurance Certificated	9,534	9,534	9,534	-	9,820	10,115	10,418	10,731	11,053
3502	State Unemployment Insurance Classified	8,626	8,626	8,626	-	8,885	9,151	9,426	9,709	10,000
3601	Worker Compensation Insurance	28,849	29,271	29,271	-	29,854	30,437	31,350	32,291	33,260
3602	Worker Compensation Insurance	12,013	13,792	13,792	-	14,067	14,342	14,773	15,216	15,672
3901	Other Employee Benefits	-	-	-	-	-	-	-	-	-
3603	Unallocated Worker's Comp Insurance	-	-	-	-	-	-	-	-	-
30XX	---	-	-	-	-	-	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPENSES	723,457	758,990	758,990	-	776,160	793,513	817,318	841,837	867,093
	TOTAL PAYROLL RELATED EXPENSES	2,669,270	2,809,644	2,809,644	-	2,867,667	2,925,872	3,013,648	3,055,977	3,147,657

4000 - BOOKS AND SUPPLIES										
						3%	2%	2%	2%	2%
4100	Approved Textbooks and Core Curriculum		5,000	5,000	-	5,150	5,253	5,358	5,465	5,575
4200	Books and Other Reference Materials	300	300	300	-	309	315	321	328	334
4300	Materials and Supplies	23,970	23,970	23,970	-	24,689	25,183	25,687	26,200	26,724
4315	Classroom Materials and Supplies	38,250	48,250	48,250	-	49,698	50,691	51,705	52,739	53,794
4381	Materials for Plant Maintenance	-	50	50	-	52	53	54	55	56
4400	Noncapitalized Equipment	6,000	6,000	6,000	-	6,180	6,304	6,430	6,558	6,689
4410	Software and Software Licensing	21,900	46,400	46,400	-	47,792	48,748	49,723	50,717	51,732
4430	Noncapitalized Student Equipment	7,500	7,500	7,500	-	7,725	7,880	8,037	8,198	8,362
4700	Food and Food Supplies	152,200	152,200	152,200	-	156,766	159,901	163,099	166,361	169,689
40XX	---	-	-	-	-	-	-	-	-	-
	TOTAL BOOKS AND SUPPLIES	250,120	289,670	289,670	-	298,360	304,327	310,414	316,622	322,955

5000 - SERVICES AND OTHER OPERATING EXPENSES										
						2%	2%	2%	2%	2%
5200	Travel and Conferences	12,000	12,000	12,000	-	12,240	12,485	12,734	12,989	13,249
5210	Training and Development Expense	4,000	4,000	4,000	-	4,080	4,162	4,245	4,330	4,416
5300	Dues and Memberships	8,475	14,100	14,100	-	14,382	14,670	14,963	15,262	15,568
5400	Insurance	61,850	61,850	61,850	-	63,087	64,349	65,636	66,948	68,287
5501	Utilities	48,825	48,825	48,825	-	49,802	50,798	51,813	52,850	53,907
5600	Space Rental/Leases Expense	361,852	361,852	361,852	-	398,852	406,829	414,966	423,265	431,730
5602	Other Space Rental	200	200	200	-	200	204	208	212	216

5605	Equipment Rental/Lease Expense	8,400	8,400	8,400	-	8,568	8,739	8,914	9,092	9,274
5800	Professional/Consulting Services and Operating	5,000	140,150	140,150	-	5,615	5,727	5,842	5,959	6,078
5803	Banking and Payroll Service Fees	250	250	250	-	255	260	265	271	276
5805	Legal Services	12,000	12,000	12,000	-	12,240	12,485	12,734	12,989	13,249
5806	Audit Services	14,530	14,530	14,530	-	14,821	15,117	15,419	15,728	16,042
5807	Legal Settlements	18,173	18,173	18,173	-	-	-	-	-	-
5809	Employee Tuition Reimbursement	-	-	-	-	-	-	-	-	-
5810	Educational Consultants	200,000	100,000	100,000	-	102,000	104,040	106,121	108,243	110,408
5811	Student Transportation	-	-	-	-	-	-	-	-	-
5812	Other Student Activities	-	-	-	-	-	-	-	-	-
5814	Non Employee Substitutes	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	205	205	205	-	209	213	218	222	226
5830	Field Trip Expenses	47,940	24,107	24,107	-	-	-	-	-	-
5842	Services Student Athletics	435	435	435	-	444	453	462	471	480
5873	Financial Services	107,681	129,710	129,710	-	108,365	112,093	115,746	119,384	121,772
5874	Personnel Services	1,020	1,500	1,500	-	1,530	1,561	1,592	1,624	1,656
5875	District Oversight Fee	35,476	35,065	35,065	-	-	-	-	-	-
5877	IT Services	-	-	-	-	-	-	-	-	-
5885	Summer School Expenses	-	-	-	-	-	-	-	-	-
5890	Interest Expense/Fees	-	-	-	-	-	-	-	-	-
5891	Charter School Capital Fees	-	-	-	-	-	-	-	-	-
5892	ASB Activities Expense	-	-	-	-	-	-	-	-	-
5894	ASB Activities Expense	-	-	-	-	-	-	-	-	-
5899	CMO Management Fee Expense	250,312	223,150	223,150	-	237,701	249,717	262,084	267,326	272,672
5900	Communications (Tele., Internet, Copies, Postage)	9,000	9,000	9,000	-	9,180	9,364	9,551	9,742	9,937
5901	Marketing	6,500	6,500	6,500	-	6,630	6,763	6,898	7,036	7,177
50XX	---	-	-	-	-	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		1,255,124	1,267,002	1,267,002	-	1,092,020	1,122,683	1,153,920	1,178,322	1,201,889
6000 - CAPITAL OUTLAY						3%	3%	3%	3%	3%
6900	Depreciation Expense	-	-	-	-	-	-	-	-	-
6901	Amortization Expense	-	-	-	-	-	-	-	-	-
60XX	---	-	-	-	-	-	-	-	-	-
60XX	---	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES		-	-	-	-	-	-	-	-	-
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		1,505,244	1,556,672	1,556,672	-	1,390,380	1,427,010	1,464,334	1,494,944	1,524,843
TOTAL EXPENSES		4,174,514	4,366,316	4,366,316	-	4,258,047	4,352,883	4,477,982	4,550,922	4,672,500
NET INCOME		132,732	822,080	822,080	-	76,573	130,845	151,841	224,456	245,613

C:
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To

Beginning Balances	
	334,859
	6,277
	9,391
	222,171
	44,186
	202,490
	114,907

Loans Payable Current	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Liabilities	(9,176.82)	(600.00)	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6,113.68	-	704.57	-	-	-	-	-	-	-	-	-	-
IntraCompany	(114,906.77)	-	332,215.15	(332,215.15)	-	-	-	-	-	-	-	-	-
Cash flows from operating activities	(139,344.93)	217,425.18	(78,092.22)	106,315.40	(72.03)	12,109.41	124,406.69	(2,351.24)	64,450.42	119,550.56	(10,111.71)	198,905.67	94,724.87
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash	(139,344.93)	217,425.18	(78,092.22)	106,315.40	(72.03)	12,109.41	124,406.69	(2,351.24)	64,450.42	119,550.56	(10,111.71)	198,905.67	94,724.87

Cash, End of Period (139,254.72) 78,170.46 78.24 106,393.64 106,321.61 118,431.02 242,837.71 240,486.46 304,936.88 424,487.44 414,375.73 613,281.40 708,006.27

Starting Fund Balance (233,146.56)
Ending Fund Balance (435,586.61) (274,889.84) (552,250.56) (55,754.71) (55,826.74) (43,717.33) 80,689.36 78,338.11 142,788.53 262,339.09 252,227.38 451,133.05 545,857.92

Total Accounts Receivable	77,453	71,293	71,293	71,293	71,293	71,293	71,293	71,293	71,293	71,293	71,293	71,293	71,293
Total Fixed Assets/Depreciation	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277
Total Prepaid Expenses/Other Assets	3,276.86	3,276.86	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29
Total Accounts Payable	20,450.00	71,618.25	(60,630.43)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)	(134,363.56)
Total Accrued Liabilities	35,008.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69	34,408.69
Total Other Short Term Liability	202,490.08	202,490.08	201,087.54	216,855.37	216,855.37	216,855.37	216,855.37	216,855.37	216,855.37	216,855.37	216,855.37	216,855.37	216,855.37
Total Loans Payable Current	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77	114,906.77
Total Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Interfund Due to	(114,906.77)	(114,906.77)	217,308.38	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)	(114,906.77)
Total Assets	(52,248.17)	159,016.85	80,220.06	186,535.46	186,463.43	198,572.84	322,979.53	320,628.28	385,078.70	504,629.26	494,517.55	693,423.22	788,148.09
Total Liabilities	257,948.77	308,517.02	507,080.95	116,900.50	116,900.50	116,900.50	116,900.50	116,900.50	116,900.50	116,900.50	116,900.50	116,900.50	116,900.50
Ending Fund Balance	(310,196.94)	(149,500.17)	(426,860.89)	69,634.96	69,562.93	81,672.34	206,079.03	203,727.78	268,178.20	387,728.76	377,617.05	576,522.72	671,247.59
Variance	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)	(125,389.67)
Total Liabilities and Net Assets	(52,248.17)	159,016.85	80,220.06	186,535.46	186,463.43	198,572.84	322,979.53	320,628.28	385,078.70	504,629.26	494,517.55	693,423.22	788,148.09

ACCT	RESOURCE	ACCOUNT NAME	CHECK
LCFF			
8011		LCFF Revenues	\$ -
8012	1400	Education Protection Account Revenue	\$ -
8019		Prior Year Income/Adjustments	\$ -
8096		Charter Schools Funding In-Lieu of Property Tax	\$ -
80XX	---		\$ -
80XX	---		\$ -
<i>TOTAL LCFF REVENUE</i>			

FEDERAL			
8220	5310	Federal Child Nutrition Programs	\$ -
8290		All Other Federal Revenue	\$ (386,197.68)
8291	3010	Title I Federal Revenue	\$ -
8292	4035	Title II	\$ -
8294	4127	Title IV	\$ -
8295		Title V Federal Revenue	\$ -
8299		Prior Year Federal	\$ (0.00)
			\$ -
			\$ -
80XX	---		\$ -
<i>TOTAL FEDERAL REVENUE</i>			

<i>OTHER FEDERAL REVENUE ACCT BREAKDOWN</i>			
8290	3010	Prior Year Title I	
8290		Employer Tax Retention Credit	
8290			
8290			
8290			
8290			
8290			
8290			
<i>TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN</i>			

OTHER STATE			
8520	5310	State Child Nutrition Program	\$ -
8550		Mandated Block Grant	\$ -
8560	1100(191),6300(82)	State Lottery Revenue	\$ -
8590		All Other State Revenues	\$ -
8591	6030	SB 740 Revenue	\$ -
8599		Prior Year State Income	\$ -
8791	6500	SPED State/Other Transfers of Apportionments	\$ -
80XX	---		\$ -
<i>TOTAL OTHER STATE REVENUE</i>			

<i>OTHER STATE REVENUE ACCT BREAKDOWN</i>			
8590	6770	Prop 28	
8590	2600	ELOP	
8590	6546	State MH	
8590		Student Support & Professional Dev BG	
8590		Arts & Music BG	
8590		Learning Recovery BG	
8590		Learning Recovery BG Repayment	
8590		STRS On Behalf - Offset by STRS Expense	
8590			
<i>TOTAL OTHER STATE REVENUE ACCT BREAKDOWN</i>			

LOCAL			
8699		All Other Local Revenue - Field Trips	\$ -
8682		Foundation Grants/Donations	\$ 0.00
8685		School Site fundraising	\$ 0.00
<i>TOTAL LOCAL REVENUE</i>			
<i>TOTAL REVENUE</i>			

1000 - CERTIFICATED EMPLOYEES

CURRENT BUDGET	ACTUAL YTD	REMAINING BUDGET	ACTUAL YTD % of BUDGET	33.33%
\$ 2,558,367.00	\$ 491,755.00	\$ 2,066,612.00	19.22%	
\$ 57,846.00	\$ 13,617.00	\$ 44,229.00	23.54%	
\$ -	\$ -	\$ -	0.00%	
\$ 890,250.00	\$ 248,216.82	\$ 642,033.18	27.88%	
\$ -	\$ -	\$ -	0.00%	
\$ -	\$ -	\$ -	0.00%	
\$ 3,506,463	\$ 753,589	\$ 2,752,874		

\$ 39,000.00	\$ -	\$ 39,000.00	0.00%
\$ 895,534.00	\$ 509,336.32	\$ 386,197.68	56.88%
\$ 34,655.00	\$ -	\$ 34,655.00	0.00%
\$ 5,751.00	\$ -	\$ 5,751.00	0.00%
\$ 10,000.00	\$ -	\$ 10,000.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ (46.09)	\$ 46.09	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 984,940	\$ 509,290	\$ 475,650	

\$ -	\$ -	\$ -	

\$ 91,000.00	\$ -	\$ 91,000.00	0.00%
\$ 6,366.00	\$ -	\$ 6,366.00	0.00%
\$ 78,960.00	\$ -	\$ 78,960.00	0.00%
\$ 341,322.00	\$ -	\$ 341,322.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 161,795.00	\$ -	\$ 161,795.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 679,443	\$ -	\$ 679,443	

\$ -	\$ -	\$ -	

\$ 17,550.00	\$ 5,275.34	\$ 12,274.66	30.06%
\$ -	\$ 10,040.20	\$ (10,040.20)	0.00%
\$ -	\$ 583.29	\$ (583.29)	0.00%
\$ 17,550	\$ 15,899	\$ 1,651	
\$ 5,188,396.00	\$ 1,278,777.88	\$ 3,909,618.12	

1100	Teachers' Salaries	\$ -
1120	Substitute Expense	\$ -
1121	Teachers' Salaries short term subs	\$ -
1200	Certificated Pupil Support Salaries	\$ -
1300	Certificated Supervisor and Administrator Salaries	\$ -
1900	Other Certificated Salaries	\$ -

TOTAL CERTIFICATED EMPLOYEE EXPENSES

\$ 952,348.50	\$ 291,653.47	\$ 660,695.03	30.62%
\$ 11,000.00	\$ 469.68	\$ 10,530.32	4.27%
\$ -	\$ -	\$ -	0.00%
\$ 31,500.00	\$ 1,723.50	\$ 29,776.50	5.47%
\$ 114,000.00	\$ 38,003.19	\$ 75,996.81	33.34%
\$ 285,029.50	\$ 59,379.33	\$ 225,650.17	20.83%
\$ 1,393,878	\$ 391,229	\$ 1,002,649	

2000 - CLASSIFIED EMPLOYEES

2100	Instructional Aide Salaries	\$ -
2103	Classified Long Term Sub	\$ -
2105	Instructional Aide Bonus	\$ 0.00
2110	Instructional Aide Overtime	\$ -
2200	Classified Support Salaries (Maintenance, Food)	\$ -
2205	Classified Support Salaries Bonus	\$ 0.00
2210	Classified Support Overtime	\$ -
2300	Classified Supervisor and Administrator Salaries	\$ -
2305	Classified Supervisor and Admin Bonus	\$ -
2400	Clerical, Technical, and Office Staff Salaries	\$ -
2405	Clerical Technical and Office Staff Bonus	\$ -
2410	Clerical, Technical, and Office Staff Overtime	\$ -
2900	Other Classified Salaries (Noon and Yard Sup, etc)	\$ -
2901	Other Classified Salaries Substitute	\$ -
2905	Other Stipends	\$ 0.00
2910	Other Classified Overtime	\$ -
20XX	---	\$ -
20XX	---	\$ -

TOTAL CLASSIFIED EMPLOYEE EXPENSES

\$ 293,666.10	\$ 83,946.86	\$ 209,719.24	28.59%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ 3,570.99	\$ (3,570.99)	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 172,829.40	\$ 32,670.35	\$ 140,159.05	18.90%
\$ -	\$ 5,983.66	\$ (5,983.66)	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 47,741.00	\$ -	\$ 47,741.00	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 100,296.00	\$ 29,420.36	\$ 70,875.64	29.33%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 42,243.00	\$ 12,667.91	\$ 29,575.09	29.99%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ 1,190.40	\$ (1,190.40)	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 656,776	\$ 169,451	\$ 487,325	

3000 - EMPLOYEE BENEFITS

3101	State Teachers' Retirement System, certificated	\$ -
3201	Employer PERS Certificated	\$ 0.00
3202	Public Employees' Retirement System, classified	\$ -
3301	OASDI/Medicare Certificated, Unrestricted	\$ -
3302	OASDI/Medicare Classified	\$ -
3401	Health & Welfare Benefits, Certificated	\$ -
3402	Health & Welfare Benefits Classified	\$ -
3501	State Unemployment Insurance Certificated	\$ -
3502	State Unemployment Insurance Classified	\$ -
3601	Worker Compensation Insurance	\$ -
3602	Worker Compensation Insurance	\$ -
3901	Other Employee Benefits	\$ -
3603	Unallocated Worker's Comp Insurance	\$ -
30XX	---	\$ -

TOTAL EMPLOYEE BENEFITS EXPENSES

TOTAL PAYROLL RELATED EXPENSES

\$ 266,230.70	\$ 64,580.99	\$ 201,649.71	24.26%
\$ -	\$ 14,591.23	\$ (14,591.23)	0.00%
\$ 176,081.51	\$ 36,761.86	\$ 139,319.65	20.88%
\$ 20,211.23	\$ 9,323.15	\$ 10,888.08	46.13%
\$ 50,243.33	\$ 12,101.44	\$ 38,141.89	24.09%
\$ 133,000.00	\$ 108,843.17	\$ 24,156.83	81.84%
\$ 52,000.00	\$ (1,026.49)	\$ 53,026.49	-1.97%
\$ 9,534.00	\$ 490.22	\$ 9,043.78	5.14%
\$ 8,626.00	\$ 977.91	\$ 7,648.09	11.34%
\$ 29,271.44	\$ 14,059.00	\$ 15,212.44	48.03%
\$ 13,792.29	\$ -	\$ 13,792.29	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ -	\$ -	\$ -	0.00%
\$ 758,990	\$ 260,702	\$ 498,288	
2,809,643.99	821,382.18	1,988,261.81	

4000 - BOOKS AND SUPPLIES

4100	Approved Textbooks and Core Curriculum	\$ -
4200	Books and Other Reference Materials	\$ -
4300	Materials and Supplies	\$ -
4315	Classroom Materials and Supplies	\$ -
4381	Materials for Plant Maintenance	\$ 0.00
4400	Noncapitalized Equipment	\$ -
4410	Software and Software Licensing	\$ -
4430	Noncapitalized Student Equipment	\$ -
4700	Food and Food Supplies	\$ -
40XX	---	\$ -

TOTAL BOOKS AND SUPPLIES

\$ 5,000.00	\$ 1,267.77	\$ 3,732.23	25.36%
\$ 300.00	\$ -	\$ 300.00	0.00%
\$ 23,970.00	\$ 4,947.88	\$ 19,022.12	20.64%
\$ 48,250.00	\$ 39,207.87	\$ 9,042.13	81.26%
\$ 50.00	\$ 1,679.43	\$ (1,629.43)	3358.86%
\$ 6,000.00	\$ 4,682.94	\$ 1,317.06	78.05%
\$ 46,400.00	\$ 46,380.76	\$ 19.24	99.96%
\$ 7,500.00	\$ 2,376.89	\$ 5,123.11	31.69%
\$ 152,200.00	\$ 29,399.76	\$ 122,800.24	19.32%
\$ -	\$ -	\$ -	0.00%
\$ 289,670	\$ 129,943	\$ 159,727	

5000 - SERVICES AND OTHER OPERATING EXPENSES

5200	Travel and Conferences	\$ -
5210	Training and Development Expense	\$ -
5300	Dues and Memberships	\$ -
5400	Insurance	\$ -
5501	Utilities	\$ -
5600	Space Rental/Leases Expense	\$ -
5602	Other Space Rental	\$ -

\$ 12,000.00	\$ 11,681.09	\$ 318.91	97.34%
\$ 4,000.00	\$ 2,496.76	\$ 1,503.24	62.42%
\$ 14,100.00	\$ 14,096.00	\$ 4.00	99.97%
\$ 61,850.00	\$ 36,177.50	\$ 25,672.50	58.49%
\$ 48,825.00	\$ 11,413.90	\$ 37,411.10	23.38%
\$ 361,852.00	\$ 113,828.00	\$ 248,024.00	31.46%
\$ 200.00	\$ -	\$ 200.00	0.00%

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

Charter School Name: Golden Valley Orchard
(continued)
CDS #: 34674470132399
Charter Approving Entity: San Juan Unified
County: Sacramento
Charter #: 1728
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,578,359.00		2,578,359.00	491,755.00		491,755.00	2,558,367.00		2,558,367.00
Education Protection Account State Aid - Current Year	8012	59,334.00		59,334.00	13,617.00		13,617.00	57,846.00		57,846.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	909,887.00		909,887.00	248,216.82		248,216.82	890,250.00		890,250.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		3,547,580.00	-	3,547,580.00	753,588.82	-	753,588.82	3,506,463.00	-	3,506,463.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290		51,922.00	51,922.00			-		50,406.00	50,406.00
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220		39,000.00	39,000.00			-		39,000.00	39,000.00
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		0.00	-	509,290.23		509,290.23	509,336.32	11,176.00	520,512.32
Total, Federal Revenues			90,922.00	90,922.00	509,290.23	-	509,290.23	509,336.32	100,582.00	609,918.32
3. Other State Revenues										
Special Education - State	StateRevSE		161,795.00	161,795.00			-		161,795.00	161,795.00
All Other State Revenues	StateRevAO	30,693.00	418,288.00	448,981.00			-	61,609.14	456,038.86	517,648.00
Total, Other State Revenues		30,693.00	580,083.00	610,776.00	-	-	-	61,609.14	617,833.86	679,443.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	60,000.00		60,000.00	15,898.83		15,898.83	17,550.00		17,550.00
Total, Local Revenues		60,000.00	-	60,000.00	15,898.83	-	15,898.83	17,550.00	-	17,550.00
5. TOTAL REVENUES		3,638,273.00	671,005.00	4,309,278.00	1,278,777.88	-	1,278,777.88	4,094,958.46	718,415.86	4,813,374.32
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	978,440.00	26,286.00	1,004,726.00	251,203.15	40,920.00	292,123.15	799,669.00	163,680.00	963,349.00
Certificated Pupil Support Salaries	1200			-	1,723.50	-	1,723.50	31,500.00		31,500.00
Certificated Supervisors' and Administrators' Salaries	1300	114,009.00		114,009.00	38,003.19	-	38,003.19	114,000.00		114,000.00
Other Certificated Salaries	1900	255,043.00		255,043.00	11,772.33	47,607.00	59,379.33	142,209.00	142,821.00	285,030.00
Total, Certificated Salaries		1,347,492.00	26,286.00	1,373,778.00	302,702.17	88,527.00	391,229.17	1,087,378.00	306,501.00	1,393,879.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	214,318.00	85,000.00	299,318.00	35,378.59	52,139.26	87,517.85	85,108.96	208,557.04	293,666.00
Non-certificated Support Salaries	2200	127,938.00		127,938.00	12,505.65	26,148.36	38,654.01	68,235.56	104,593.44	172,829.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	47,741.00	47,741.00	-	-	-	-	47,741.00	47,741.00
Clerical and Office Salaries	2400	54,796.00		54,796.00	29,420.36	-	29,420.36	100,296.00		100,296.00
Other Non-certificated Salaries	2900	0.00	42,243.00	42,243.00	1,190.40	12,667.91	13,858.31	4,239.27	38,003.73	42,243.00
Total, Non-certificated Salaries		397,052.00	174,984.00	572,036.00	78,495.00	90,955.53	169,450.53	257,879.79	398,895.21	656,775.00
3. Employee Benefits										
STRS	3101-3102	258,572.00	3,820.00	262,392.00	45,850.27	18,730.72	64,580.99	191,308.12	74,922.88	266,231.00
PERS	3201-3202	122,363.00	31,000.00	153,363.00	34,488.42	16,864.67	51,353.09	108,623.32	67,458.68	176,082.00
OASDI / Medicare / Alternative	3301-3302	38,181.00	25,500.00	63,681.00	13,928.80	7,495.79	21,424.59	40,471.84	29,983.16	70,455.00
Health and Welfare Benefits	3401-3402	171,285.00	13,715.00	185,000.00	76,585.63	31,231.05	107,816.68	122,538.00	62,462.00	185,000.00
Unemployment Insurance	3501-3502	16,160.00	2,000.00	18,160.00	546.96	921.17	1,468.13	14,475.32	3,684.68	18,160.00
Workers' Compensation Insurance	3601-3602	36,862.00	4,000.00	40,862.00	14,059.00	-	14,059.00	43,064.00	-	43,064.00
OPEB, Allocated	3701-3702			-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752			-	-	-	-	-	-	-
Other Employee Benefits	3901-3902			-	-	-	-	-	-	-
Total, Employee Benefits		643,423.00	80,035.00	723,458.00	185,459.08	75,243.40	260,702.48	520,480.60	238,511.40	758,992.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	-	-	1,267.77	1,267.77		5,000.00	5,000.00
Books and Other Reference Materials	4200	300.00	0.00	300.00				300.00		300.00
Materials and Supplies	4300	32,220.00	30,000.00	62,220.00	3,935.44	41,899.74	45,835.18	11,899.57	60,370.43	72,270.00
Noncapitalized Equipment	4400	27,900.00	7,500.00	35,400.00	17,882.42	35,558.17	53,440.59	20,000.00	39,900.00	59,900.00
Food	4700		152,200.00	152,200.00		29,399.76	29,399.76		152,200.00	152,200.00
Total, Books and Supplies		60,420.00	189,700.00	250,120.00	21,817.86	108,125.44	129,943.30	32,199.57	257,470.43	289,670.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-	-	-	-			-
Travel and Conferences	5200	16,000.00	0.00	16,000.00	3,670.18	10,507.67	14,177.85	4,000.00	12,000.00	16,000.00
Dues and Memberships	5300	8,475.00		8,475.00	13,522.00	574.00	14,096.00	13,525.00	575.00	14,100.00
Insurance	5400	61,850.00		61,850.00	36,177.50		36,177.50	61,850.00		61,850.00
Operations and Housekeeping Services	5500	48,825.00		48,825.00	11,413.90		11,413.90	48,825.00		48,825.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	370,452.00		370,452.00	113,828.00		113,828.00	338,552.00		338,552.00
Transfers of Direct Costs	5700-5799			-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	534,073.00	200,000.00	734,073.00	282,400.80	17,884.75	300,285.55	668,775.00	71,500.00	740,275.00
Communications	5900	15,500.00		15,500.00	3,203.43		3,203.43	15,500.00		15,500.00
Total, Services and Other Operating Expenditures		1,055,175.00	200,000.00	1,255,175.00	464,215.81	28,966.42	493,182.23	1,151,027.00	84,075.00	1,235,102.00

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

Charter School Name: Golden Valley Orchard
(continued)
CDS #: 34674470132399
Charter Approving Entity: San Juan Unified
County: Sacramento
Charter #: 1728
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Lease Assets	6600			-			-			-
Subscription Assets	6700			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay				-			-			-
7. Other Outgo										
Tuition to Other Schools	7110-7143	-		-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-		-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-		-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-		-			-			-
All Other Transfers	7281-7299	-		-	31,900.00		31,900.00	31,900.00		31,900.00
Transfers of Indirect Costs	7300-7399	-		-			-			-
Debt Service:										
Interest	7438	-		-			-			-
Principal (for modified accrual basis only)	7439	-		-			-			-
Total, Other Outgo		-		-	31,900.00		31,900.00	31,900.00		31,900.00
8. TOTAL EXPENDITURES		3,503,562.00	671,005.00	4,174,567.00	1,084,589.92	391,817.79	1,476,407.71	3,080,864.96	1,285,453.04	4,366,318.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		134,711.00	-	134,711.00	194,187.96	(391,817.79)	(197,629.83)	1,014,093.50	(567,037.18)	447,056.32
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-	375,021.68		375,021.68	375,021.68		375,021.68
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(391,817.79)	391,817.79	-	(567,037.18)	567,037.18	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	(16,796.11)	391,817.79	375,021.68	(192,015.50)	567,037.18	375,021.68
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		134,711.00	-	134,711.00	177,391.85	-	177,391.85	822,078.00	-	822,078.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	(233,137.55)		(233,137.55)	(233,137.55)		(233,137.55)	(233,137.55)		(233,137.55)
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		(233,137.55)		(233,137.55)	(233,137.55)		(233,137.55)	(233,137.55)		(233,137.55)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(98,426.55)		(98,426.55)	(55,745.70)		(55,745.70)	588,940.45		588,940.45
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	208,728.00		208,728.00			-	218,316.00		218,316.00
Unassigned/Unappropriated Amount	9790	(307,154.55)		(307,154.55)	(55,745.70)		(55,745.70)	370,624.45		370,624.45

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

Charter School Name: Golden Valley Orchard
(continued)
CDS #: 34674470132399
Charter Approving Entity: San Juan Unified
County: Sacramento
Charter #: 1728
Fiscal Year: 2025/26

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,578,359.00	491,755.00	2,558,367.00	(19,992.00)	-0.78%
Education Protection Account State Aid - Current Year	8012	59,334.00	13,617.00	57,846.00	(1,488.00)	-2.51%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	909,887.00	248,216.82	890,250.00	(19,637.00)	-2.16%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		3,547,580.00	753,588.82	3,506,463.00	(41,117.00)	-1.16%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	51,922.00	-	50,406.00	(1,516.00)	-2.92%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	39,000.00	-	39,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	509,290.23	520,512.32	520,512.32	New
Total, Federal Revenues		90,922.00	509,290.23	609,918.32	518,996.32	570.81%
3. Other State Revenues						
Special Education - State	StateRevSE	161,795.00	-	161,795.00	-	0.00%
All Other State Revenues	StateRevAO	448,981.00	-	517,648.00	68,667.00	15.29%
Total, Other State Revenues		610,776.00	-	679,443.00	68,667.00	11.24%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	60,000.00	15,898.83	17,550.00	(42,450.00)	-70.75%
Total, Local Revenues		60,000.00	15,898.83	17,550.00	(42,450.00)	-70.75%
5. TOTAL REVENUES		4,309,278.00	1,278,777.88	4,813,374.32	504,096.32	11.70%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,004,726.00	292,123.15	963,349.00	(41,377.00)	-4.12%
Certificated Pupil Support Salaries	1200	-	1,723.50	31,500.00	31,500.00	New
Certificated Supervisors' and Administrators' Salaries	1300	114,009.00	38,003.19	114,000.00	(9.00)	-0.01%
Other Certificated Salaries	1900	255,043.00	59,379.33	285,030.00	29,987.00	11.76%
Total, Certificated Salaries		1,373,778.00	391,229.17	1,393,879.00	20,101.00	1.46%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	299,318.00	87,517.85	293,666.00	(5,652.00)	-1.89%
Non-certificated Support Salaries	2200	127,938.00	38,654.01	172,829.00	44,891.00	35.09%
Non-certificated Supervisors' and Administrators' Sal.	2300	47,741.00	-	47,741.00	-	0.00%
Clerical and Office Salaries	2400	54,796.00	29,420.36	100,296.00	45,500.00	83.04%
Other Non-certificated Salaries	2900	42,243.00	13,858.31	42,243.00	-	0.00%
Total, Non-certificated Salaries		572,036.00	169,450.53	656,775.00	84,739.00	14.81%
3. Employee Benefits						
STRS	3101-3102	262,392.00	64,580.99	266,231.00	3,839.00	1.46%
PERS	3201-3202	153,363.00	51,353.09	176,082.00	22,719.00	14.81%
OASDI / Medicare / Alternative	3301-3302	63,681.00	21,424.59	70,455.00	6,774.00	10.64%
Health and Welfare Benefits	3401-3402	185,000.00	107,816.68	185,000.00	-	0.00%
Unemployment Insurance	3501-3502	18,160.00	1,468.13	18,160.00	-	0.00%
Workers' Compensation Insurance	3601-3602	40,862.00	14,059.00	43,064.00	2,202.00	5.39%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		723,458.00	260,702.48	758,992.00	35,534.00	4.91%

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

Charter School Name: Golden Valley Orchard
 (continued)
 CDS #: 34674470132399
 Charter Approving Entity: San Juan Unified
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2025/26

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	1,267.77	5,000.00	5,000.00	New
Books and Other Reference Materials	4200	300.00	-	300.00	-	0.00%
Materials and Supplies	4300	62,220.00	45,835.18	72,270.00	10,050.00	16.15%
Noncapitalized Equipment	4400	35,400.00	53,440.59	59,900.00	24,500.00	69.21%
Food	4700	152,200.00	29,399.76	152,200.00	-	0.00%
Total, Books and Supplies		250,120.00	129,943.30	289,670.00	39,550.00	15.81%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	16,000.00	14,177.85	16,000.00	-	0.00%
Dues and Memberships	5300	8,475.00	14,096.00	14,100.00	5,625.00	66.37%
Insurance	5400	61,850.00	36,177.50	61,850.00	-	0.00%
Operations and Housekeeping Services	5500	48,825.00	11,413.90	48,825.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	370,452.00	113,828.00	338,552.00	(31,900.00)	-8.61%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	734,073.00	300,285.55	740,275.00	6,202.00	0.84%
Communications	5900	15,500.00	3,203.43	15,500.00	-	0.00%
Total, Services and Other Operating Expenditures		1,255,175.00	493,182.23	1,235,102.00	(20,073.00)	-1.60%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	-	-	-	-	
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
<i>Amortization Expense-Subscription Assets</i>	6920	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	31,900.00	31,900.00	31,900.00	New
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	31,900.00	31,900.00	31,900.00	New
8. TOTAL EXPENDITURES		4,174,567.00	1,476,407.71	4,366,318.00	191,751.00	4.59%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		134,711.00	(197,629.83)	447,056.32	312,345.32	231.86%

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

Charter School Name: Golden Valley Orchard
 (continued)
 CDS #: 34674470132399
 Charter Approving Entity: San Juan Unified
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2025/26

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	375,021.68	375,021.68	375,021.68	New
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)						
	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	375,021.68	375,021.68	375,021.68	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		134,711.00	177,391.85	822,078.00	687,367.00	510.25%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	(233,137.55)	(233,137.55)	(233,137.55)	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		(233,137.55)	(233,137.55)	(233,137.55)		
2. Ending Fund Balance, June 30 (E + F.1.c.)		(98,426.55)	(55,745.70)	588,940.45		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	208,728.00	-	218,316.00	9,588.00	4.59%
Unassigned/Unappropriated Amount	9790	(307,154.55)	(55,745.70)	370,624.45	677,779.00	-220.66%

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

Charter School Name: Golden Valley Orchard
 (continued) _____
 CDS #: 34674470132399
 Charter Approving Entity: San Juan Unified
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,558,367.00	0.00	2,558,367.00	2,719,136.00	2,849,480.00
Education Protection Account State Aid - Current Year	8012	57,846.00	0.00	57,846.00	59,334.00	59,334.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	890,250.00	0.00	890,250.00	913,150.00	913,150.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,506,463.00	0.00	3,506,463.00	3,691,620.00	3,821,964.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	50,406.00	50,406.00	51,918.00	53,476.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	39,000.00	39,000.00	40,170.00	41,375.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	509,336.32	11,176.00	520,512.32		
Total, Federal Revenues		509,336.32	100,582.00	609,918.32	92,088.00	94,851.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	161,795.00	161,795.00	166,649.00	171,648.00
All Other State Revenues	StateRevAO	61,609.14	456,038.86	517,648.00	366,713.00	377,714.00
Total, Other State Revenues		61,609.14	617,833.86	679,443.00	533,362.00	549,362.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	17,550.00	0.00	17,550.00	17,550.00	17,550.00
Total, Local Revenues		17,550.00	0.00	17,550.00	17,550.00	17,550.00
5. TOTAL REVENUES						
		4,094,958.46	718,415.86	4,813,374.32	4,334,620.00	4,483,727.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	799,669.00	163,680.00	963,349.00	982,495.00	1,001,642.00
Certificated Pupil Support Salaries	1200	31,500.00	0.00	31,500.00	32,130.00	32,760.00
Certificated Supervisors' and Administrators' Salaries	1300	114,000.00	0.00	114,000.00	116,280.00	118,560.00
Other Certificated Salaries	1900	142,209.00	142,821.00	285,030.00	290,730.00	296,431.00
Total, Certificated Salaries		1,087,378.00	306,501.00	1,393,879.00	1,421,635.00	1,449,393.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	85,108.96	208,557.04	293,666.00	299,539.00	305,413.00
Non-certificated Support Salaries	2200	68,235.56	104,593.44	172,829.00	176,286.00	179,743.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	47,741.00	47,741.00	48,696.00	49,651.00
Clerical and Office Salaries	2400	100,296.00	0.00	100,296.00	102,262.00	104,228.00
Other Non-certificated Salaries	2900	4,239.27	38,003.73	42,243.00	43,088.00	43,933.00
Total, Non-certificated Salaries		257,879.79	398,895.21	656,775.00	669,871.00	682,968.00

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

Charter School Name: Golden Valley Orchard
 (continued) _____
 CDS #: 34674470132399
 Charter Approving Entity: San Juan Unified
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2025/26

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	191,308.12	74,922.88	266,231.00	271,532.00	276,834.00
PERS	3201-3202	108,623.32	67,458.68	176,082.00	179,592.00	183,103.00
OASDI / Medicare / Alternative	3301-3302	40,471.84	29,983.16	70,455.00	71,859.00	73,263.00
Health and Welfare Benefits	3401-3402	122,538.00	62,462.00	185,000.00	190,550.00	196,267.00
Unemployment Insurance	3501-3502	14,475.32	3,684.68	18,160.00	18,705.00	19,266.00
Workers' Compensation Insurance	3601-3602	43,064.00	0.00	43,064.00	43,922.00	44,780.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		520,480.60	238,511.40	758,992.00	776,160.00	793,513.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	5,000.00	5,000.00	5,150.00	5,253.00
Books and Other Reference Materials	4200	300.00	0.00	300.00	309.00	315.00
Materials and Supplies	4300	11,899.57	60,370.43	72,270.00	74,438.00	75,927.00
Noncapitalized Equipment	4400	20,000.00	39,900.00	59,900.00	61,697.00	62,931.00
Food	4700	0.00	152,200.00	152,200.00	156,766.00	159,901.00
Total, Books and Supplies		32,199.57	257,470.43	289,670.00	298,360.00	304,327.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	4,000.00	12,000.00	16,000.00	16,320.00	16,646.00
Dues and Memberships	5300	13,525.00	575.00	14,100.00	14,382.00	14,670.00
Insurance	5400	61,850.00	0.00	61,850.00	63,087.00	64,349.00
Operations and Housekeeping Services	5500	48,825.00	0.00	48,825.00	49,802.00	50,798.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	338,552.00	0.00	338,552.00	407,620.00	415,772.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	668,775.00	71,500.00	740,275.00	525,000.00	544,322.00
Communications	5900	15,500.00	0.00	15,500.00	15,810.00	16,126.00
Total, Services and Other Operating Expenditures		1,151,027.00	84,075.00	1,235,102.00	1,092,021.00	1,122,683.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	31,900.00	0.00	31,900.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		31,900.00	0.00	31,900.00	0.00	0.00
8. TOTAL EXPENDITURES		3,080,864.96	1,285,453.04	4,366,318.00	4,258,047.00	4,352,884.00

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

Charter School Name: Golden Valley Orchard
 (continued) _____
 CDS #: 34674470132399
 Charter Approving Entity: San Juan Unified
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2025/26

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,014,093.50	(567,037.18)	447,056.32	76,573.00	130,843.00
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**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Golden Valley Orchard
 (continued) _____
 CDS #: 34674470132399
 Charter Approving Entity: San Juan Unified
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2025/26

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	375,021.68	0.00	375,021.68	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(567,037.18)	567,037.18	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(192,015.50)	567,037.18	375,021.68	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		822,078.00	0.00	822,078.00	76,573.00	130,843.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	(233,137.55)	0.00	(233,137.55)	588,940.45	665,513.45
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		(233,137.55)	0.00	(233,137.55)	588,940.45	665,513.45
2. Ending Fund Balance, June 30 (E + F.1.c.)		588,940.45	0.00	588,940.45	665,513.45	796,356.45
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	218,316.00	0.00	218,316.00	212,902.00	217,644.00
Unassigned/Unappropriated Amount	9790	370,624.45	0.00	370,624.45	452,611.45	578,712.45

Golden Valley River FY25-26 Budget

	CATEGORY	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	3,751,322	3,646,966	3,646,966	
	Federal Revenue	87,149	587,113	587,113	
	Other State Revenue	633,571	711,210	711,210	
	Local Revenue	30,214	25,977	25,977	
	TOTAL REVENUE	4,502,256	4,971,266	4,971,266	
EXPENSES	Certificated Salaries	1,159,772	1,251,133	1,251,133	
	Classified Salaries	728,519	751,932	751,932	
	Benefits	735,224	765,839	765,839	
	TOTAL PERSONNEL EXPENSES	2,623,515	2,768,904	2,768,904	
	Books and Supplies	243,520	278,620	278,620	
	Services and Other Operating Expenses	1,256,026	1,208,519	1,208,519	
	Capital Outlay	-	-	-	
	Other Outgoing	-	-	-	
	TOTAL OTHER EXPENSES	1,499,546	1,487,139	1,487,139	
		TOTAL EXPENSES	4,123,060	4,256,044	4,256,044
		SURPLUS\ (DEFICIT)	379,196	715,222	715,222
	<i>% of Expenses</i>	<i>9.2%</i>	<i>16.8%</i>	<i>16.8%</i>	
SUMMARY	BEGINNING FUND BALANCE	\$ 685,047	\$ 685,047	\$ 685,047	
	ENDING BALANCE	\$ 1,064,243	\$ 1,400,269	\$ 1,400,269	
	<i>% of Expenses</i>	<i>26%</i>	<i>33%</i>	<i>33%</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
	\$ 16,275	\$ 16,275
	\$ 4,373,068	\$ 4,506,163
	\$ 1,274,832	\$ 1,298,532
	\$ 766,931	\$ 781,930
	\$ 782,917	\$ 800,182
	\$ 2,824,680	\$ 2,880,643
	\$ 282,679	\$ 291,159
	\$ 1,154,784	\$ 1,178,494
	\$ -	\$ -
	\$ -	\$ -
	\$ 1,437,463	\$ 1,469,653
	\$ 4,262,143	\$ 4,350,296
	110,925	155,867
	2.6%	3.6%
	\$ 1,400,269	\$ 1,511,195
	\$ 1,511,195	\$ 1,667,062
	35%	38%

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	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	CURRENT YEAR REVISION #2	FY26-27	FY27-28
LCFF			v.26.1c 5.27.25	v.26.2 9.29.25		3.02%	3.42%
8011		LCFF Revenues	2,156,794.00	2,022,441	2,022,441	2,761,189	2,893,135
8012	1400	Education Protection Account Revenue	631,490.00	698,663	698,663	60,160	60,160
8019		Prior Year Income/Adjustments	-	-	-	-	-
8096		Charter Schools Funding In-Lieu of Property Tax	963,038	925,862	925,862	925,862	925,862
80XX		---	-	-	-	-	-
80XX		---	-	-	-	-	-
TOTAL LCFF REVENUE			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	42,000.00	42,000	42,000	42,000	42,000
8285	3310	Federal SPED	-	-	-	-	-
8290		All Other Federal Revenue	-	484,858	484,858	-	-
8291	3010	Title I Federal Revenue	29,741.00	27,673	27,673	28,509	29,484
8292	4035	Title II	5,408.00	4,931	4,931	5,080	5,254
8293	4203	Title III Federal Revenue	-	-	-	-	-
8294	4127	Title IV	10,000.00	10,000	10,000	10,000	10,000
8295		Title V Federal Revenue	-	-	-	-	-
8299		Prior Year Federal	-	17,651	17,651	-	-
80XX		---	-	-	-	-	-
TOTAL FEDERAL REVENUE			87,149	587,113	587,113	85,589	86,737

OTHER FEDERAL REVENUE ACCT BREAKDOWN

8290		Employer Tax Retention Credit	-	484,858	484,858	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
8290			-	-	-	-	-
TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN			-	484,858	484,858	-	-

OTHER STATE						0.00%	0.00%
8520	5310	State Child Nutrition Program	98,000	98,000	98,000	98,000	98,000
8550		Mandated Block Grant	6,181	6,181	6,181	6,181	6,181
8560	1100(191),6300(8)	State Lottery Revenue	85,711	82,118	82,118	82,118	82,118
8590		All Other State Revenues	272,873	354,104	354,104	166,888	166,888
8591	6030	SB 740 Revenue	-	-	-	-	-
8599		Prior Year State Income	-	-	-	-	-
8791	6500	SPED State/Other Transfers of Apportionments	170,806	170,806	170,806	170,806	170,806
8792	6500	SPED State/Other Transfers of Apportionments	-	-	-	-	-
8596	6010	ASES	-	-	-	-	-
80XX		---	-	-	-	-	-
80XX		---	-	-	-	-	-
TOTAL OTHER STATE REVENUE			633,571	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	107,783.00	100,000	100,000	100,000	100,000
8590	6546	State Mental Health	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	-	7,456	7,456	-	-
8590		Arts & Music Block Grant	-	-	-	-	-
8590		Learning Recovery BG Repayment	-	9,084	9,084	-	-
8590		Literacy Screening	-	2,117	2,117	-	-
8590		STRS On Behalf Contribution - Offset by STRS Expense	-	-	-	-	-
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN			272,873	354,104	354,104	166,888	166,888

LOCAL						0.00%	0.00%
8660		Interest Income	131.00	131	131	131	131

ACTUAL	3	4	5	6	7
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
JUL	AUG	SEP	OCT	NOV	
LCFF REVENUE DISTRIBUTION					
\$	-	\$ 88,148.00	\$ 88,148.00	\$ 160,006.00	\$ 210,767.38
\$	-	\$ -	\$ -	\$ 174,666.00	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ 254,526.78	\$ 72,576.78
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 88,148	\$ 88,148	\$ 589,199	\$ 283,344

FEDERAL REVENUE DISTRIBUTION					
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ 5,250.00
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 859,380.88	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ (46.10)	\$ -	\$ 2,212.16
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 859,381	\$ (46)	\$ -	\$ 7,462

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OTHER STATE REVENUE DISTRIBUTION					
\$	-	\$ -	\$ -	\$ -	\$ 9,800.00
\$	-	\$ -	\$ -	\$ -	\$ 772.68
\$	-	\$ -	\$ -	\$ -	\$ 8,211.84
\$	-	\$ -	\$ -	\$ -	\$ -
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\$	-	\$ -	\$ -	\$ -	\$ 21,350.75
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TOTAL LOCAL REVENUE DISTRIBUTION					
\$	-	\$ -	\$ -	\$ -	\$ 16.38

8682	Foundation Grants/Donations	2,320	13,410	13,410	2,320	2,320
8685	School Site fundraising	2,763	1,375	1,375	2,763	2,763
8699	All Other Local Revenue - Field Trips	25,000	11,061	11,061	11,061	11,061
TOTAL LOCAL REVENUE		30,214	25,977	25,977	16,275	16,275
TOTAL REVENUE		4,502,256	4,971,266	4,971,266	4,373,068	4,506,163

\$ 1,525.91	\$ 6,480.24	\$ 1,085.00	\$ 4,319.30	\$ (0.06)
\$ -	\$ -	\$ 1,375.00	\$ -	\$ -
\$ 0.02	\$ 1,080.76	\$ 0.01	\$ 6,699.99	\$ 410.03
\$ 1,526	\$ 7,561	\$ 2,460	\$ 11,019	\$ 426
1,525.93	955,089.88	90,561.91	600,218.07	331,367.93

1000 - CERTIFICATED EMPLOYEES		3%		3%		
1100	Teachers' Salaries	908,123	997,613	997,613	1,017,525	1,037,437
1105	Teachers' Bonuses	-	-	-	-	-
1106	Teachers Stipends	-	-	-	-	-
1120	Substitute Expense	7,622	20,000	20,000	20,400	20,800
1121	Teachers' Salaries short term subs	-	-	-	-	-
1122	Short Term Subs	-	-	-	-	-
1123	Teachers' Salaries long term subs	-	-	-	-	-
1200	Certificated Pupil Support Salaries	-	64,170	64,170	64,170	64,170
1300	Certificated Supervisor and Administrator Salary	101,296	101,296	101,296	103,322	105,348
1305	Certificated Supervisor and Administrator Bonus	-	-	-	-	-
1900	Other Certificated Salaries	142,731	68,055	68,055	69,416	70,777
1910	Other Certificated Overtime	-	-	-	-	-
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
TOTAL CERTIFICATED EMPLOYEE EXPENSES		1,159,772	1,251,133	1,251,133	1,274,832	1,298,532

TOTAL CERTIFICATED EMPLOYEE EXPENSE DISTRIBUTION				
\$ 216.00	\$ 109,549.44	\$ 120,165.34	\$ 115,974.99	\$ 89,274.89
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 782.10	\$ 9,179.88	\$ 2,494.64	\$ 942.92
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 6,691.90	\$ 10,114.89	\$ 9,201.88	\$ 4,770.17
\$ 8,441.26	\$ 8,441.26	\$ 8,441.26	\$ 8,441.26	\$ 8,441.37
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 573.04	\$ 13,940.07	\$ 14,381.96	\$ 15,486.62	\$ 2,959.10
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,230	\$ 139,405	\$ 162,283	\$ 151,599	\$ 106,388

2000 - CLASSIFIED EMPLOYEES		3%		3%		
2100	Instructional Aide Salaries	344,080	356,526	356,526	363,657	370,787
2103	Classified Long Term Sub	-	-	-	-	-
2105	Instructional Aide Bonus	-	-	-	-	-
2110	Instructional Aide Overtime	-	-	-	-	-
2200	Classified Support Salaries (Maintenance, Food)	145,823	97,052	97,052	98,993	100,934
2205	Classified Support Salaries Bonus	-	-	-	-	-
2210	Classified Support Overtime	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	47,741	47,741	47,741	48,695	49,650
2305	Classified Supervisor and Admin Bonus	-	-	-	-	-
2400	Clerical, Technical, and Office Staff Salaries	165,445	219,135	219,135	223,478	227,821
2405	Clerical Technical and Office Staff Bonus	-	-	-	-	-
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-
2900	Other Classified Salaries (Noon and Yard Sup, et	25,430	31,478	31,478	32,108	32,738
2901	Other Classified Salaries Substitute	-	-	-	-	-
2905	Other Stipends	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
TOTAL CLASSIFIED EMPLOYEE EXPENSES		728,519	751,932	751,932	766,931	781,930

TOTAL CLASSIFIED EMPLOYEE EXPENSE DISTRIBUTION				
\$ -	\$ 21,090.83	\$ 30,304.42	\$ 33,997.91	\$ 33,891.66
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 3,345.66	\$ 2,495.88	\$ (730.19)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,945.81	\$ 14,795.45	\$ 16,329.29	\$ 16,273.31	\$ 5,838.46
\$ -	\$ -	\$ 1,927.26	\$ 3,675.81	\$ (700.38)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 5,967.56
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 182.73	\$ 10,337.19	\$ 8,826.87	\$ 10,692.91	\$ 23,636.96
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 2,028.21	\$ 2,933.25	\$ 2,865.40	\$ 2,956.44
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 166.87	\$ 825.99	\$ 197.49	\$ (148.79)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,129	\$ 48,419	\$ 64,493	\$ 70,199	\$ 70,712

3000 - EMPLOYEE BENEFITS		3%		3%		
3101	State Teachers' Retirement System, certificated	221,516	238,966	238,966	243,493	248,020
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified	195,316	201,593	201,593	205,614	209,635
3301	OASDI/Medicare Certificated, Unrestricted	16,817	18,141	18,141	18,485	18,829
3302	OASDI/Medicare Classified	55,732	57,523	57,523	58,670	59,818
3401	Health & Welfare Benefits, Certificated	125,318	125,318	125,318	129,077	132,949
3402	Health & Welfare Benefits Classified	65,663	65,663	65,663	67,632	69,661
3501	State Unemployment Insurance Certificated	8,172	8,172	8,172	8,417	8,670
3502	State Unemployment Insurance Classified	7,037	8,399	8,399	8,651	8,910
3601	Worker Compensation Insurance	24,355	26,274	26,274	26,771	27,269
3602	Worker Compensation Insurance	15,299	15,791	15,791	16,106	16,421
3701	OPEB benefits	-	-	-	-	-
3702	OPEB benefits	-	-	-	-	-
3901	Other Employee Benefits	-	-	-	-	-
3902	Other Employee Benefits Classified	-	-	-	-	-
3903	Other Employee Benefits	-	-	-	-	-
3603	Unallocated Worker's Comp Insurance	-	-	-	-	-
30XX	---	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS EXPENSES		735,224	765,839	765,839	782,917	800,182
TOTAL PAYROLL RELATED EXPENSES		2,623,515	2,768,904	2,768,904	2,824,680	2,880,643

TOTAL EMPLOYEE BENEFITS DISTRIBUTION				
\$ 1,707.98	\$ 22,342.55	\$ 27,199.30	\$ 27,609.47	\$ 20,013.39
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 3,611.30	\$ 5,925.83	\$ 4,194.53	\$ (1,716.46)
\$ 838.75	\$ 12,121.34	\$ 13,951.28	\$ 15,432.79	\$ 19,906.11
\$ 138.02	\$ 3,555.53	\$ 4,576.27	\$ 3,941.63	\$ 741.25
\$ 233.03	\$ 3,694.71	\$ 4,887.14	\$ 5,285.78	\$ 5,427.77
\$ 42,470.71	\$ 31,176.40	\$ 17,949.71	\$ 19,800.34	\$ 1,740.04
\$ -	\$ -	\$ (420.82)	\$ 660.74	\$ 8,177.82
\$ 17.92	\$ 1,682.90	\$ 472.83	\$ 65.57	\$ 741.60
\$ -	\$ 171.23	\$ 477.30	\$ 415.70	\$ 916.85
\$ -	\$ 10,042.00	\$ 2,008.50	\$ 2,008.50	\$ 1,526.85
\$ -	\$ -	\$ -	\$ -	\$ 1,973.82
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,025.00	\$ (6,025.00)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 51,431	\$ 82,373	\$ 77,027	\$ 79,415	\$ 59,449
63,790.25	270,196.28	303,803.41	301,213.15	236,549.20

4000 - BOOKS AND SUPPLIES					3.00%	3.00%
4100	Approved Textbooks and Core Curriculum	-	-	2,500	2,575	2,652
4101	Curriculum Assessment and Software	-	-	-	-	-
4102	Supplemental Curriculum	-	-	-	-	-
4200	Books and Other Reference Materials	-	5,000	2,500	2,575	2,652
4215	CSI Materials	-	-	-	-	-
4300	Materials and Supplies	21,420	21,420	21,420	22,063	22,724
4315	Classroom Materials and Supplies	45,000	50,000	50,000	51,500	53,045
4342	Materials for School Sponsored Athletics	-	-	-	-	-
4381	Materials for Plant Maintenance	-	-	-	-	-
4400	Noncapitalized Equipment	10,000	10,000	10,000	6,000	6,180
4407	Student Educational Software	-	-	-	-	-
4410	Software and Software Licensing	21,900	46,500	46,500	47,895	49,332
4430	Noncapitalized Student Equipment	7,500	8,000	8,000	8,240	8,487
4440	Student Event Materials	-	-	-	-	-
4700	Food and Food Supplies	137,700	137,700	137,700	141,831	146,086
40XX	---	-	-	-	-	-
40XX	---	-	-	-	-	-
TOTAL BOOKS AND SUPPLIES		243,520	278,620	278,620	282,679	291,159

TOTAL BOOKS AND SUPPLIES DISTRIBUTION									
\$	-	\$	-	\$	1,267.77	\$	-		
\$	-	\$	-	\$	-	\$	-		
\$	-	\$	-	\$	-	\$	-		
\$	-	\$	-	\$	-	\$	312.50		
\$	-	\$	-	\$	-	\$	-		
\$	729.35	\$	1,665.49	\$	1,692.73	\$	1,919.92	\$	1,926.56
\$	20,135.58	\$	3,030.77	\$	13,100.91	\$	4,884.57	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	1,485.56	\$	343.25	\$	(228.60)
\$	-	\$	4,682.95	\$	-	\$	-	\$	664.63
\$	-	\$	-	\$	-	\$	-	\$	-
\$	13,746.72	\$	3,350.97	\$	28,473.17	\$	958.97	\$	(7.95)
\$	773.28	\$	7,061.86	\$	-	\$	(3,638.50)	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	89.50	\$	11,589.90	\$	16,710.30	\$	13,663.79
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	35,385	\$	19,882	\$	56,342	\$	22,446	\$	16,331

5000 - SERVICES AND OTHER OPERATING EXPENSES					3.00%	3.00%
5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	12,000	12,000	12,000	12,360	12,731
5206	Parking Expense	-	-	-	-	-
5210	Training and Development Expense	4,000	4,000	4,000	4,120	4,244
5300	Dues and Memberships	8,825	14,200	14,200	14,626	15,065
5400	Insurance	61,850	61,850	61,850	63,706	65,617
5450	Property Taxes	-	-	-	-	-
5500	Operation and Housekeeping Services	-	-	-	-	-
5501	Utilities	72,000	72,000	72,000	74,160	76,385
5505	Student Transportation/Field Trips	-	-	-	-	-
5600	Space Rental/Leases Expense	345,222	345,222	345,222	365,222	376,179
5601	Building Maintenance	-	-	-	-	-
5602	Other Space Rental	845	845	845	870	896
5603	Engagement Space Rental	-	-	-	-	-
5605	Equipment Rental/Lease Expense	7,300	7,300	7,300	7,519	7,745
5610	Equipment Repair	-	-	-	-	-
5621	Facilities Costs	-	-	-	-	-
5710	Transfer of Direct Costs	-	-	-	-	-
5800	Professional/Consulting Services and Operating	5,000	73,850	73,850	5,000	5,150
5803	Banking and Payroll Service Fees	250	250	250	258	265
5805	Legal Services	12,000	12,000	12,000	12,360	12,731
5806	Audit Services	14,528	14,528	14,528	14,964	15,413
5807	Legal Settlements	15,399	15,399	15,399	15,399	-
5809	Employee Tuition Reimbursement	-	-	-	-	-
5810	Educational Consultants	200,000	125,000	125,000	128,750	132,613
5811	Student Transportation	-	-	-	-	-
5812	Other Student Activities	-	-	-	-	-
5814	Non Employee Substitutes	30,000	30,000	30,000	30,900	31,827
5815	Advertising/Recruiting	1,000	1,000	1,000	1,030	1,061
5820	Fundraising Expense	205	205	205	211	217
5825	School Pathways	-	-	-	-	-
5830	Field Trip Expenses	36,400	11,061	11,061	-	-
5836	Transportation Services	-	-	-	-	-
5842	Services Student Athletics	450	450	450	464	477
5850	Scholarships Awarded	-	-	-	-	-
5873	Financial Services	112,556	124,282	124,282	109,327	112,654
5874	Personnel Services	1,600	2,000	2,000	2,060	2,122
5875	District Oversight Fee	37,513	36,470	36,470	37,564	38,691
5877	IT Services	-	-	-	-	-
5885	Summer School Expenses	-	-	-	-	-
5890	Interest Expense/Fees	-	-	-	-	-
5891	Charter School Capital Fees	-	-	-	-	-
5892	ASB Activities Expense	-	-	-	-	-
5894	ASB Activities Expense	-	-	-	-	-
5899	CMO Management Fee Expense	262,082	229,608	229,608	238,466	250,500
5900	Communications (Tele., Internet, Copies, Postag	8,500	8,500	8,500	8,755	9,018
5901	Marketing	6,500	6,500	6,500	6,695	6,896

TOTAL SERVICES AND OTHER OPERATING EXPENSES									
\$	-	\$	-	\$	-	\$	-		
\$	316.29	\$	(152.90)	\$	3,950.14	\$	2,700.95	\$	648.19
\$	-	\$	-	\$	-	\$	-	\$	-
\$	606.96	\$	-	\$	(606.96)	\$	244.76	\$	469.41
\$	4,752.00	\$	4,752.00	\$	3,414.00	\$	1,276.00	\$	0.75
\$	15,462.50	\$	10,341.00	\$	5,187.00	\$	5,187.00	\$	3,209.06
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	32.30	\$	2,997.53	\$	-	\$	-	\$	8,621.27
\$	-	\$	-	\$	-	\$	-	\$	-
\$	29,297.00	\$	58,594.00	\$	29,297.00	\$	-	\$	28,504.25
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	105.63
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	912.50
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	125.00	\$	92,000.00	\$	1,040.00	\$	-	\$	(2,414.38)
\$	50.89	\$	122.91	\$	(5.99)	\$	944.69	\$	(107.81)
\$	-	\$	1,597.25	\$	448.75	\$	-	\$	1,244.25
\$	-	\$	-	\$	-	\$	2,975.00	\$	1,444.13
\$	-	\$	100.00	\$	2,651.00	\$	2,626.00	\$	1,252.75
\$	-	\$	-	\$	-	\$	-	\$	-
\$	383.80	\$	1,337.50	\$	4,567.70	\$	7,539.00	\$	13,896.50
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	518.50	\$	695.75	\$	2,654.25	\$	(483.56)
\$	-	\$	-	\$	-	\$	-	\$	3,750.00
\$	-	\$	-	\$	-	\$	-	\$	125.00
\$	20.00	\$	20.00	\$	20.00	\$	20.00	\$	15.63
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,590.09	\$	5,274.45	\$	3,847.00	\$	1,025.00	\$	(84.44)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	200.00	\$	-	\$	31.25
\$	-	\$	-	\$	-	\$	-	\$	-
\$	9,328.84	\$	18,657.67	\$	9,328.83	\$	9,328.84	\$	9,704.68
\$	691.50	\$	(339.15)	\$	920.34	\$	1,017.95	\$	(36.33)
\$	-	\$	-	\$	-	\$	-	\$	4,558.71
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	41,181.89	\$	25,849.69	\$	28,475.54	\$	15,675.18	\$	14,803.21
\$	826.30	\$	1,171.93	\$	1,244.09	\$	999.78	\$	532.24
\$	7.50	\$	416.76	\$	84.50	\$	-	\$	748.91

5998	Unallocated Credit Card Expense	-	-	-	-	-
5999	Expense Suspense	-	-	-	-	-
50XX	---	-	-	-	-	-
50XX	---	-	-	-	-	-
TOTAL SERVICES AND OTHER OPERATING EXPENSES		1,256,026	1,208,519	1,208,519	1,154,784	1,178,494

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

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		1,499,546	1,487,139	1,487,139	1,437,463	1,469,653	
TOTAL EXPENSES		4,123,060	4,256,044	4,256,044	4,262,143	4,350,296	
NET INCOME		379,196	715,222	715,222	110,925	155,867	

\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 104,673	\$ 223,259	\$ 94,759	\$ 54,214	\$ 91,452

TOTAL CAPITAL OUTLAY EXPENSES				
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL OTHER OUTGOING EXPENSES DISTRIBUTION				
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 375,021.68	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 375,022	\$ -

TOTAL EXPENSES				
203,848.04	513,336.96	454,904.37	752,895.51	344,331.91
NET INCOME				
(202,322.11)	441,752.92	(364,342.46)	(152,677.44)	(12,963.98)

Statement of Cash Flows - Indirect Method

Cash, Beginning Period	784,657.89	685,869.12	1,122,418.92	356,249.79	454,050.32
Increase (Decrease) in Cash					
Cash flows from operating activities					
Net Increase/(Decrease) in Net Assets					
(202,322.11)	441,752.92	(364,342.46)	(120,777.44)	(12,963.98)	
Accounts Receivable	34,117.74	4,376.82	-	-	
Accounts Payable	(58,342.25)	(8,738.00)	(125,515.03)	(74,640.58)	
Other Short Term Liabilities	-	-	(635.45)	16,837.79	
Loans Payable Current	-	-	-	-	
Accrued Liabilities	(3,503.60)	(841.94)	-	-	
Other Assets	6,113.69	-	704.57	-	
IntraCompany	125,147.76	-	(276,380.76)	276,380.76	
Cash flows from operating activities	(98,788.77)	436,549.80	(766,169.13)	97,800.53	(12,963.98)
Cash flows from investing activities					
Cash flows from financing activities					
Total Increase (Decrease) in Cash					
(98,788.77)	436,549.80	(766,169.13)	97,800.53	(12,963.98)	
Cash, End of Period	685,869.12	1,122,418.92	356,249.79	454,050.32	441,086.34
Starting Fund Balance					
Ending Fund Balance					
551,230.08	992,983.00	628,640.54	507,863.10	494,899.12	
Total Accounts Receivable					
4,975	-	-	-	-	
Total Fixed Assets/Depreciation					
3,276.86	3,276.86	2,572.29	2,572.29	2,572.29	
Total Prepaid Expenses/Other Assets					
Total Accounts Payable					
-	(8,738.00)	(134,253.03)	(208,893.61)	(208,893.61)	

RESO		8		9		10		11		12		13		14		15	
ACCT URCE		BUDGET		BUDGET		BUDGET		BUDGET		BUDGET		BUDGET		BUDGET		BUDGET	
ACCT	URCE	ACCOUNT NAME	DEC	JAN	FEB	MAR	APR	MAY	JUN	ACCRUAL	TOTAL	CHECK					
LCFF																	
8011		LCFF Revenues	\$ 210,767.38	\$ 210,767.38	\$ 210,767.38	\$ 210,767.38	\$ 210,767.38	\$ 210,767.38	\$ 210,767.38	\$ -	\$ 2,022,441.00	\$ -					
8012	1400	Education Protection Account Revenue	\$ 174,665.67	\$ -	\$ -	\$ 174,665.67	\$ -	\$ -	\$ 174,665.67	\$ -	\$ 698,663.00	\$ -					
8019		Prior Year Income/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8096		Charter Schools Funding In-Lieu of Property Tax	\$ 72,576.78	\$ 72,576.78	\$ 72,576.78	\$ 127,009.37	\$ 63,504.68	\$ 63,504.68	\$ 63,504.68	\$ 63,504.68	\$ 925,862.00	\$ -					
80XX		---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
80XX		---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL LCFF REVENUE			\$ 458,010	\$ 283,344	\$ 283,344	\$ 512,442	\$ 274,272	\$ 274,272	\$ 448,938	\$ 63,505							

FEDERAL																	
8181	3310	Special Education - Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8182	3327	Special Education - Mental Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8220	5310	Federal Child Nutrition Programs	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$ -	\$ 42,000.00	\$ -					
8285	3310	Federal SPED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8290		All Other Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 859,380.88	\$ 374,522.88					
8291	3010	Title I Federal Revenue	\$ -	\$ 9,224.33	\$ -	\$ -	\$ 9,224.33	\$ -	\$ 9,224.33	\$ -	\$ 27,673.00	\$ -					
8292	4035	Title II	\$ -	\$ 1,643.67	\$ -	\$ -	\$ 1,643.67	\$ -	\$ 1,643.67	\$ -	\$ 4,931.00	\$ -					
8293	4203	Title III Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8294	4127	Title IV	\$ -	\$ 3,333.33	\$ -	\$ -	\$ 3,333.33	\$ -	\$ 3,333.33	\$ -	\$ 10,000.00	\$ -					
8295		Title V Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8299		Prior Year Federal	\$ 2,212.16	\$ 2,212.16	\$ 2,212.16	\$ 2,212.16	\$ 2,212.16	\$ 2,212.16	\$ 2,212.16	\$ -	\$ 17,651.16	\$ -					
80XX		---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL FEDERAL REVENUE			\$ 7,462	\$ 21,663	\$ 7,462	\$ 7,462	\$ 21,663	\$ 7,462	\$ 21,663	\$ -	\$ -	\$ -					

OTHER FEDERAL REVENUE ACCT BREAKDOWN

8290		Employer Tax Retention Credit																
8290																		
8290																		
8290																		
8290																		
8290																		
8290																		
8290																		
TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

OTHER STATE																	
8520	5310	State Child Nutrition Program	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00	\$ 19,600.00	\$ 98,000.00	\$ -					
8550		Mandated Block Grant	\$ 772.68	\$ 772.68	\$ 772.68	\$ 772.68	\$ 772.68	\$ 772.68	\$ 772.68	\$ -	\$ 6,181.44	\$ -					
8560	1100	State Lottery Revenue	\$ 8,211.84	\$ 8,211.84	\$ 8,211.84	\$ 8,211.84	\$ 8,211.84	\$ 8,211.84	\$ 8,211.84	\$ 16,423.68	\$ 82,118.40	\$ -					
8590		All Other State Revenues	\$ -	\$ 118,034.67	\$ -	\$ -	\$ 118,034.67	\$ -	\$ 118,034.67	\$ -	\$ 354,104.00	\$ -					
8591	6030	SB 740 Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8599		Prior Year State Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8791	6500	SPED State/Other Transfers of Apportionments	\$ 21,350.75	\$ 21,350.75	\$ 21,350.75	\$ 21,350.75	\$ 21,350.75	\$ 21,350.75	\$ 21,350.75	\$ -	\$ 170,806.00	\$ -					
8792	6500	SPED State/Other Transfers of Apportionments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
8596	6010	ASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
80XX		---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
80XX		---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL OTHER STATE REVENUE			\$ 40,135	\$ 158,170	\$ 40,135	\$ 40,135	\$ 158,170	\$ 40,135	\$ 158,170	\$ 36,024							

OTHER STATE REVENUE ACCT BREAKDOWN

8590	6770	Prop 28																
8590	2600	ELOP																
8590	6546	State Mental Health																
8590		FY2425 One time Funds - Student Support BG																
8590		Learning Recovery BG																
8590		Arts & Music Block Grant																
8590		Learning Recovery BG Repayment																
8590		Literacy Screening																
8590		STRS On Behalf Contribution - Offset by STRS Expense																
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

LOCAL																	
8660		Interest Income	\$ 16.38	\$ 16.38	\$ 16.38	\$ 16.38	\$ 16.38	\$ 16.38	\$ 16.38	\$ 16.38	\$ -	\$ 131.00	\$ -				

8682	Foundation Grants/Donations	\$ (0.06)	\$ (0.06)	\$ (0.06)	\$ (0.06)	\$ (0.06)	\$ (0.06)	\$ (0.06)	\$ -	\$ 13,410.00	\$ -
8685	School Site fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,375.00	\$ -
8699	All Other Local Revenue - Field Trips	\$ 410.03	\$ 410.03	\$ 410.03	\$ 410.03	\$ 410.03	\$ 410.03	\$ 410.03	\$ -	\$ 11,061.00	\$ -
TOTAL LOCAL REVENUE		\$ 426	\$ 426	\$ 426	\$ 426	\$ 426	\$ 426	\$ 426	\$ -	\$ 426	\$ -
TOTAL REVENUE		\$ 506,033.60	\$ 463,603.93	\$ 331,367.93	\$ 560,466.18	\$ 454,531.83	\$ 322,295.83	\$ 629,197.50	\$ 99,528.36		

1000 - CERTIFICATED EMPLOYEES												
1100	Teachers' Salaries	\$ 89,274.89	\$ 89,274.89	\$ 89,274.89	\$ 89,274.89	\$ 89,274.89	\$ 89,274.89	\$ 89,274.89	\$ 26,782.47	\$ -	\$ 997,612.50	\$ -
1105	Teachers' Bonuses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1106	Teachers Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1120	Substitute Expense	\$ 942.92	\$ 942.92	\$ 942.92	\$ 942.92	\$ 942.92	\$ 942.92	\$ 942.92	\$ 942.92	\$ -	\$ 20,000.00	\$ -
1121	Teachers' Salaries short term subs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1122	Short Term Subs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1123	Teachers' Salaries long term subs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1200	Certificated Pupil Support Salaries	\$ 4,770.17	\$ 4,770.17	\$ 4,770.17	\$ 4,770.17	\$ 4,770.17	\$ 4,770.17	\$ 4,770.17	\$ 4,770.17	\$ -	\$ 64,170.00	\$ -
1300	Certificated Supervisor and Administrator Salary	\$ 8,441.37	\$ 8,441.37	\$ 8,441.37	\$ 8,441.37	\$ 8,441.37	\$ 8,441.37	\$ 8,441.37	\$ 8,441.37	\$ -	\$ 101,296.00	\$ -
1305	Certificated Supervisor and Administrator Bonu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900	Other Certificated Salaries	\$ 2,959.10	\$ 2,959.10	\$ 2,959.10	\$ 2,959.10	\$ 2,959.10	\$ 2,959.10	\$ 2,959.10	\$ 2,959.10	\$ -	\$ 68,054.50	\$ -
1910	Other Certificated Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CERTIFICATED EMPLOYEE EXPENSES		\$ 106,388	\$ 106,388	\$ 106,388	\$ 106,388	\$ 106,388	\$ 106,388	\$ 106,388	\$ 43,896	\$ -		

2000 - CLASSIFIED EMPLOYEES												
2100	Instructional Aide Salaries	\$ 33,891.66	\$ 33,891.66	\$ 33,891.66	\$ 33,891.66	\$ 33,891.66	\$ 33,891.66	\$ 33,891.66	\$ -	\$ -	\$ 356,526.44	\$ -
2103	Classified Long Term Sub	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2105	Instructional Aide Bonus	\$ (730.19)	\$ (730.19)	\$ (730.19)	\$ (730.19)	\$ (730.19)	\$ (730.19)	\$ (730.19)	\$ (730.19)	\$ -	\$ (0.00)	\$ (0.00)
2110	Instructional Aide Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2200	Classified Support Salaries (Maintenance, Food)	\$ 5,838.46	\$ 5,838.46	\$ 5,838.46	\$ 5,838.46	\$ 5,838.46	\$ 5,838.46	\$ 5,838.46	\$ 5,838.46	\$ -	\$ 97,051.50	\$ -
2205	Classified Support Salaries Bonus	\$ (700.38)	\$ (700.38)	\$ (700.38)	\$ (700.38)	\$ (700.38)	\$ (700.38)	\$ (700.38)	\$ (700.38)	\$ -	\$ 0.00	\$ 0.00
2210	Classified Support Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2300	Classified Supervisor and Administrator Salaries	\$ 5,967.56	\$ 5,967.56	\$ 5,967.56	\$ 5,967.56	\$ 5,967.56	\$ 5,967.56	\$ 5,967.56	\$ 5,967.56	\$ -	\$ 47,740.50	\$ -
2305	Classified Supervisor and Admin Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2400	Clerical, Technical, and Office Staff Salaries	\$ 23,636.96	\$ 23,636.96	\$ 23,636.96	\$ 23,636.96	\$ 23,636.96	\$ 23,636.96	\$ 23,636.96	\$ 23,636.96	\$ -	\$ 219,135.40	\$ -
2405	Clerical Technical and Office Staff Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2410	Clerical, Technical, and Office Staff Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900	Other Classified Salaries (Noon and Yard Sup, et	\$ 2,956.44	\$ 2,956.44	\$ 2,956.44	\$ 2,956.44	\$ 2,956.44	\$ 2,956.44	\$ 2,956.44	\$ 2,956.44	\$ -	\$ 31,478.40	\$ -
2901	Other Classified Salaries Substitute	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2905	Other Stipends	\$ (148.79)	\$ (148.79)	\$ (148.79)	\$ (148.79)	\$ (148.79)	\$ (148.79)	\$ (148.79)	\$ (148.79)	\$ -	\$ 0.00	\$ 0.00
2910	Other Classified Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CLASSIFIED EMPLOYEE EXPENSES		\$ 70,712	\$ 70,712	\$ 70,712	\$ 70,712	\$ 70,712	\$ 70,712	\$ 70,712	\$ 70,712	\$ -		

3000 - EMPLOYEE BENEFITS												
3101	State Teachers' Retirement System, certificated	\$ 20,013.39	\$ 20,013.39	\$ 20,013.39	\$ 20,013.39	\$ 20,013.39	\$ 20,013.39	\$ 20,013.39	\$ 20,013.39	\$ -	\$ 238,966.40	\$ -
3102	Employer STRS Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3201	Employer PERS Certificated	\$ (1,716.46)	\$ (1,716.46)	\$ (1,716.46)	\$ (1,716.46)	\$ (1,716.46)	\$ (1,716.46)	\$ (1,716.46)	\$ (1,716.46)	\$ -	\$ 0.00	\$ 0.00
3202	Public Employees' Retirement System, classified	\$ 19,906.11	\$ 19,906.11	\$ 19,906.11	\$ 19,906.11	\$ 19,906.11	\$ 19,906.11	\$ 19,906.11	\$ 19,906.11	\$ -	\$ 201,593.03	\$ -
3301	OASDI/Medicare Certificated, Unrestricted	\$ 741.25	\$ 741.25	\$ 741.25	\$ 741.25	\$ 741.25	\$ 741.25	\$ 741.25	\$ 741.25	\$ -	\$ 18,141.43	\$ -
3302	OASDI/Medicare Classified	\$ 5,427.77	\$ 5,427.77	\$ 5,427.77	\$ 5,427.77	\$ 5,427.77	\$ 5,427.77	\$ 5,427.77	\$ 5,427.77	\$ -	\$ 57,522.82	\$ -
3401	Health & Welfare Benefits, Certificated	\$ 1,740.04	\$ 1,740.04	\$ 1,740.04	\$ 1,740.04	\$ 1,740.04	\$ 1,740.04	\$ 1,740.04	\$ 1,740.04	\$ -	\$ 125,317.50	\$ -
3402	Health & Welfare Benefits Classified	\$ 8,177.82	\$ 8,177.82	\$ 8,177.82	\$ 8,177.82	\$ 8,177.82	\$ 8,177.82	\$ 8,177.82	\$ 8,177.82	\$ -	\$ 65,662.50	\$ -
3501	State Unemployment Insurance Certificated	\$ 741.60	\$ 741.60	\$ 741.60	\$ 741.60	\$ 741.60	\$ 741.60	\$ 741.60	\$ 741.60	\$ -	\$ 8,172.00	\$ -
3502	State Unemployment Insurance Classified	\$ 916.85	\$ 916.85	\$ 916.85	\$ 916.85	\$ 916.85	\$ 916.85	\$ 916.85	\$ 916.85	\$ -	\$ 8,399.00	\$ -
3601	Worker Compensation Insurance	\$ 1,526.85	\$ 1,526.85	\$ 1,526.85	\$ 1,526.85	\$ 1,526.85	\$ 1,526.85	\$ 1,526.85	\$ 1,526.85	\$ -	\$ 26,273.79	\$ -
3602	Worker Compensation Insurance	\$ 1,973.82	\$ 1,973.82	\$ 1,973.82	\$ 1,973.82	\$ 1,973.82	\$ 1,973.82	\$ 1,973.82	\$ 1,973.82	\$ -	\$ 15,790.58	\$ -
3701	OPEB benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3702	OPEB benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3901	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3902	Other Employee Benefits Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3903	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3603	Unallocated Worker's Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS EXPENSES		\$ 59,449	\$ 59,449	\$ 59,449	\$ 59,449	\$ 59,449	\$ 59,449	\$ 59,449	\$ 59,449	\$ -		
TOTAL PAYROLL RELATED EXPENSES		\$ 236,549.20	\$ 236,549.20	\$ 236,549.20	\$ 236,549.20	\$ 236,549.20	\$ 236,549.20	\$ 236,549.20	\$ 174,056.78	\$ -		

4000 - BOOKS AND SUPPLIES											
4100	Approved Textbooks and Core Curriculum	\$ -	\$ 440.08	\$ 220.04	\$ 220.04	\$ 220.04	\$ 132.02	\$ -	\$ -	\$ 2,500.00	\$ -
4101	Curriculum Assessment and Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4102	Supplemental Curriculum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4200	Books and Other Reference Materials	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ -	\$ 2,500.00
4215	CSI Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4300	Materials and Supplies	\$ 1,926.56	\$ 1,926.56	\$ 1,926.56	\$ 1,926.56	\$ 1,926.56	\$ 1,926.56	\$ 1,926.56	\$ -	\$ 21,420.00	\$ -
4315	Classroom Materials and Supplies	\$ -	\$ 3,160.06	\$ 1,580.03	\$ 1,580.03	\$ 1,580.03	\$ 948.02	\$ -	\$ -	\$ 50,000.00	\$ -
4342	Materials for School Sponsored Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4381	Materials for Plant Maintenance	\$ (228.60)	\$ (228.60)	\$ (228.60)	\$ (228.60)	\$ (228.60)	\$ (228.60)	\$ (228.60)	\$ -	\$ 0.00	\$ 0.00
4400	Noncapitalized Equipment	\$ 664.63	\$ 664.63	\$ 664.63	\$ 664.63	\$ 664.63	\$ 664.63	\$ 664.63	\$ -	\$ 10,000.00	\$ -
4407	Student Educational Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410	Software and Software Licensing	\$ (7.95)	\$ (4.97)	\$ (4.97)	\$ (1.99)	\$ (1.99)	\$ -	\$ -	\$ -	\$ 46,500.00	\$ -
4430	Noncapitalized Student Equipment	\$ 1,901.68	\$ 1,141.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760.67	\$ -	\$ 8,000.00
4440	Student Event Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4700	Food and Food Supplies	\$ 13,663.79	\$ 13,663.79	\$ 13,663.79	\$ 13,663.79	\$ 13,663.79	\$ 13,663.79	\$ 13,663.79	\$ -	\$ 137,700.00	\$ -
40XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40XX	---	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES		\$ 18,233	\$ 21,075	\$ 18,134	\$ 18,137	\$ 18,137	\$ 17,419	\$ 17,100	\$ -	\$ -	\$ -

5000 - SERVICES AND OTHER OPERATING EXPENSES											
5100	Subagreements for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Travel and Conferences	\$ 648.19	\$ 648.19	\$ 648.19	\$ 648.19	\$ 648.19	\$ 648.19	\$ 648.19	\$ -	\$ 12,000.00	\$ -
5206	Parking Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210	Training and Development Expense	\$ 469.41	\$ 469.41	\$ 469.41	\$ 469.41	\$ 469.41	\$ 469.41	\$ 469.41	\$ -	\$ 4,000.00	\$ -
5300	Dues and Memberships	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ -	\$ 14,200.00	\$ -
5400	Insurance	\$ 3,209.06	\$ 3,209.06	\$ 3,209.06	\$ 3,209.06	\$ 3,209.06	\$ 3,209.06	\$ 3,209.06	\$ -	\$ 61,850.00	\$ -
5450	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500	Operation and Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5501	Utilities	\$ 8,621.27	\$ 8,621.27	\$ 8,621.27	\$ 8,621.27	\$ 8,621.27	\$ 8,621.27	\$ 8,621.27	\$ -	\$ 72,000.00	\$ -
5505	Student Transportation/Field Trips	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600	Space Rental/Leases Expense	\$ 28,504.25	\$ 28,504.25	\$ 28,504.25	\$ 28,504.25	\$ 28,504.25	\$ 28,504.25	\$ 28,504.25	\$ -	\$ 345,222.00	\$ -
5601	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5602	Other Space Rental	\$ 105.63	\$ 105.63	\$ 105.63	\$ 105.63	\$ 105.63	\$ 105.63	\$ 105.63	\$ -	\$ 845.00	\$ -
5603	Engagement Space Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5605	Equipment Rental/Lease Expense	\$ 912.50	\$ 912.50	\$ 912.50	\$ 912.50	\$ 912.50	\$ 912.50	\$ 912.50	\$ -	\$ 7,300.00	\$ -
5610	Equipment Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5621	Facilities Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5710	Transfer of Direct Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Professional/Consulting Services and Operating	\$ (2,414.38)	\$ (2,414.38)	\$ (2,414.38)	\$ (2,414.38)	\$ (2,414.38)	\$ (2,414.38)	\$ (2,414.38)	\$ -	\$ 73,850.00	\$ -
5803	Banking and Payroll Service Fees	\$ (107.81)	\$ (107.81)	\$ (107.81)	\$ (107.81)	\$ (107.81)	\$ (107.81)	\$ (107.81)	\$ -	\$ 250.00	\$ -
5805	Legal Services	\$ 1,244.25	\$ 1,244.25	\$ 1,244.25	\$ 1,244.25	\$ 1,244.25	\$ 1,244.25	\$ 1,244.25	\$ -	\$ 12,000.00	\$ -
5806	Audit Services	\$ 1,444.13	\$ 1,444.13	\$ 1,444.13	\$ 1,444.13	\$ 1,444.13	\$ 1,444.13	\$ 1,444.13	\$ -	\$ 14,528.00	\$ -
5807	Legal Settlements	\$ 1,252.75	\$ 1,252.75	\$ 1,252.75	\$ 1,252.75	\$ 1,252.75	\$ 1,252.75	\$ 1,252.75	\$ -	\$ 15,399.00	\$ -
5809	Employee Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5810	Educational Consultants	\$ 13,896.50	\$ 13,896.50	\$ 13,896.50	\$ 13,896.50	\$ 13,896.50	\$ 13,896.50	\$ 13,896.50	\$ -	\$ 125,000.00	\$ -
5811	Student Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5812	Other Student Activities	\$ (483.56)	\$ (483.56)	\$ (483.56)	\$ (483.56)	\$ (483.56)	\$ (483.56)	\$ (483.56)	\$ -	\$ 0.00	\$ 0.00
5814	Non Employee Substitutes	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ -	\$ 30,000.00	\$ -
5815	Advertising/Recruiting	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ -	\$ 1,000.00	\$ -
5820	Fundraising Expense	\$ 15.63	\$ 15.63	\$ 15.63	\$ 15.63	\$ 15.63	\$ 15.63	\$ 15.63	\$ -	\$ 205.00	\$ -
5825	School Pathways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5830	Field Trip Expenses	\$ (84.44)	\$ (84.44)	\$ (84.44)	\$ (84.44)	\$ (84.44)	\$ (84.44)	\$ (84.44)	\$ -	\$ 11,061.00	\$ -
5836	Transportation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5842	Services Student Athletics	\$ 31.25	\$ 31.25	\$ 31.25	\$ 31.25	\$ 31.25	\$ 31.25	\$ 31.25	\$ -	\$ 450.00	\$ -
5850	Scholarships Awarded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5873	Financial Services	\$ 9,704.68	\$ 9,704.68	\$ 9,704.68	\$ 9,704.68	\$ 9,704.68	\$ 9,704.68	\$ 9,704.68	\$ -	\$ 124,281.65	\$ -
5874	Personnel Services	\$ (36.33)	\$ (36.33)	\$ (36.33)	\$ (36.33)	\$ (36.33)	\$ (36.33)	\$ (36.33)	\$ -	\$ 2,000.00	\$ -
5875	District Oversight Fee	\$ 4,558.71	\$ 4,558.71	\$ 4,558.71	\$ 4,558.71	\$ 4,558.71	\$ 4,558.71	\$ 4,558.71	\$ -	\$ 36,469.66	\$ -
5877	IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5885	Summer School Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5890	Interest Expense/Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5891	Charter School Capital Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5892	ASB Activities Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5894	ASB Activities Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5899	CMO Management Fee Expense	\$ 14,803.21	\$ 14,803.21	\$ 14,803.21	\$ 14,803.21	\$ 14,803.21	\$ 14,803.21	\$ 14,803.21	\$ -	\$ 229,608.00	\$ -
5900	Communications (Tele., Internet, Copies, Postag	\$ 532.24	\$ 532.24	\$ 532.24	\$ 532.24	\$ 532.24	\$ 532.24	\$ 532.24	\$ -	\$ 8,500.00	\$ -
5901	Marketing	\$ 748.91	\$ 748.91	\$ 748.91	\$ 748.91	\$ 748.91	\$ 748.91	\$ 748.91	\$ -	\$ 6,500.00	\$ -

ACCT	RESOURCE	ACCOUNT NAME	CURRENT BUDGET	ACTUAL YTD	REMAINING BUDGET	ACTUAL YTD % of BUDGET	33.33%
LCFF							
8011		LCFF Revenues	\$ 2,022,441.00	\$ 336,302.00	\$ 1,686,139.00	16.63%	
8012	1400	Education Protection Account Revenue	\$ 698,663.00	\$ 174,666.00	\$ 523,997.00	25.00%	
8019		Prior Year Income/Adjustments	\$ -	\$ -	\$ -	0.00%	
8096		Charter Schools Funding In-Lieu of Property Tax	\$ 925,862.00	\$ 254,526.78	\$ 671,335.22	27.49%	
80XX		---	\$ -	\$ -	\$ -	0.00%	
80XX		---	\$ -	\$ -	\$ -	0.00%	
TOTAL LCFF REVENUE			\$ 3,646,966	\$ 765,495	\$ 2,881,471		

FEDERAL							
8181	3310	Special Education - Entitlement	\$ -	\$ -	\$ -	0.00%	
8182	3327	Special Education - Mental Health	\$ -	\$ -	\$ -	0.00%	
8220	5310	Federal Child Nutrition Programs	\$ 42,000.00	\$ -	\$ 42,000.00	0.00%	
8285	3310	Federal SPED	\$ -	\$ -	\$ -	0.00%	
8290		All Other Federal Revenue	\$ 484,858.00	\$ 859,380.88	\$ (374,522.88)	177.24%	
8291	3010	Title I Federal Revenue	\$ 27,673.00	\$ -	\$ 27,673.00	0.00%	
8292	4035	Title II	\$ 4,931.00	\$ -	\$ 4,931.00	0.00%	
8293	4203	Title III Federal Revenue	\$ -	\$ -	\$ -	0.00%	
8294	4127	Title IV	\$ 10,000.00	\$ -	\$ 10,000.00	0.00%	
8295		Title V Federal Revenue	\$ -	\$ -	\$ -	0.00%	
8299		Prior Year Federal	\$ 17,651.16	\$ (46.10)	\$ 17,697.26	-0.26%	
80XX		---	\$ -	\$ -	\$ -	0.00%	
TOTAL FEDERAL REVENUE			\$ 587,113	\$ 859,335	\$ (272,222)		

OTHER FEDERAL REVENUE ACCT BREAKDOWN

8290		Employer Tax Retention Credit					
8290							
8290							
8290							
8290							
8290							
8290							
8290							
8290							
TOTAL OTHER FEDERAL REVENUE ACCT BREAKDOWN			\$ -	\$ -	\$ -		

OTHER STATE							
8520	5310	State Child Nutrition Program	\$ 98,000.00	\$ -	\$ 98,000.00	0.00%	
8550		Mandated Block Grant	\$ 6,181.44	\$ -	\$ 6,181.44	0.00%	
8560	1100(191)	State Lottery Revenue	\$ 82,118.40	\$ -	\$ 82,118.40	0.00%	
8590		All Other State Revenues	\$ 354,104.00	\$ -	\$ 354,104.00	0.00%	
8591	6030	SB 740 Revenue	\$ -	\$ -	\$ -	0.00%	
8599		Prior Year State Income	\$ -	\$ -	\$ -	0.00%	
8791	6500	SPED State/Other Transfers of Apportionments	\$ 170,806.00	\$ -	\$ 170,806.00	0.00%	
8792	6500	SPED State/Other Transfers of Apportionments	\$ -	\$ -	\$ -	0.00%	
8596	6010	ASES	\$ -	\$ -	\$ -	0.00%	
80XX		---	\$ -	\$ -	\$ -	0.00%	
80XX		---	\$ -	\$ -	\$ -	0.00%	
TOTAL OTHER STATE REVENUE			\$ 711,210	\$ -	\$ 711,210		

OTHER STATE REVENUE ACCT BREAKDOWN

8590	6770	Prop 28					
8590	2600	ELOP					
8590	6546	State Mental Health					
8590		FY2425 One time Funds - Student Support BG					
8590		Learning Recovery BG					
8590		Arts & Music Block Grant					
8590		Learning Recovery BG Repayment					
8590		Literacy Screening					
8590		STRS On Behalf Contribution - Offset by STRS Expense					
TOTAL OTHER STATE REVENUE ACCT BREAKDOWN			\$ -	\$ -	\$ -		

LOCAL							
8660		Interest Income	\$ 131.00	\$ -	\$ 131.00	0.00%	

8682	Foundation Grants/Donations	\$ 13,410.00	\$ 13,410.45	\$ (0.45)	100.00%
8685	School Site fundraising	\$ 1,375.00	\$ 1,375.00	\$ -	100.00%
8699	All Other Local Revenue - Field Trips	\$ 11,061.00	\$ 7,780.78	\$ 3,280.22	70.34%
TOTAL LOCAL REVENUE		\$ 25,977	\$ 22,566	\$ 3,411	
TOTAL REVENUE		\$ 4,971,266.00	\$ 1,647,395.79	\$ 3,323,870.21	

1000 - CERTIFICATED EMPLOYEES

1100	Teachers' Salaries	\$ 997,612.50	\$ 345,905.77	\$ 651,706.73	34.67%
1105	Teachers' Bonuses	\$ -	\$ -	\$ -	0.00%
1106	Teachers Stipends	\$ -	\$ -	\$ -	0.00%
1120	Substitute Expense	\$ 20,000.00	\$ 12,456.62	\$ 7,543.38	62.28%
1121	Teachers' Salaries short term subs	\$ -	\$ -	\$ -	0.00%
1122	Short Term Subs	\$ -	\$ -	\$ -	0.00%
1123	Teachers' Salaries long term subs	\$ -	\$ -	\$ -	0.00%
1200	Certificated Pupil Support Salaries	\$ 64,170.00	\$ 26,008.67	\$ 38,161.33	40.53%
1300	Certificated Supervisor and Administrator Salaries	\$ 101,296.00	\$ 33,765.04	\$ 67,530.96	33.33%
1305	Certificated Supervisor and Administrator Bonu	\$ -	\$ -	\$ -	0.00%
1900	Other Certificated Salaries	\$ 68,054.50	\$ 44,381.69	\$ 23,672.81	65.21%
1910	Other Certificated Overtime	\$ -	\$ -	\$ -	0.00%
10XX	---	\$ -	\$ -	\$ -	0.00%
10XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL CERTIFICATED EMPLOYEE EXPSES		\$ 1,251,133	\$ 462,518	\$ 788,615	

2000 - CLASSIFIED EMPLOYEES

2100	Instructional Aide Salaries	\$ 356,526.44	\$ 85,393.16	\$ 271,133.28	23.95%
2103	Classified Long Term Sub	\$ -	\$ -	\$ -	0.00%
2105	Instructional Aide Bonus	\$ -	\$ 5,841.54	\$ (5,841.54)	0.00%
2110	Instructional Aide Overtime	\$ -	\$ -	\$ -	0.00%
2200	Classified Support Salaries (Maintenance, Food)	\$ 97,051.50	\$ 50,343.86	\$ 46,707.64	51.87%
2205	Classified Support Salaries Bonus	\$ -	\$ 5,603.07	\$ (5,603.07)	0.00%
2210	Classified Support Overtime	\$ -	\$ -	\$ -	0.00%
2300	Classified Supervisor and Administrator Salaries	\$ 47,740.50	\$ -	\$ 47,740.50	0.00%
2305	Classified Supervisor and Admin Bonus	\$ -	\$ -	\$ -	0.00%
2400	Clerical, Technical, and Office Staff Salaries	\$ 219,135.40	\$ 30,039.70	\$ 189,095.70	13.71%
2405	Clerical Technical and Office Staff Bonus	\$ -	\$ -	\$ -	0.00%
2410	Clerical, Technical, and Office Staff Overtime	\$ -	\$ -	\$ -	0.00%
2900	Other Classified Salaries (Noon and Yard Sup, et	\$ 31,478.40	\$ 7,826.86	\$ 23,651.54	24.86%
2901	Other Classified Salaries Substitute	\$ -	\$ -	\$ -	0.00%
2905	Other Stipends	\$ -	\$ 1,190.35	\$ (1,190.35)	0.00%
2910	Other Classified Overtime	\$ -	\$ -	\$ -	0.00%
20XX	---	\$ -	\$ -	\$ -	0.00%
20XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL CLASSIFIED EMPLOYEE EXPSES		\$ 751,932	\$ 186,239	\$ 565,694	

3000 - EMPLOYEE BENEFITS

3101	State Teachers' Retirement System, certificated	\$ 238,966.40	\$ 78,859.30	\$ 160,107.10	33.00%
3102	Employer STRS Classified	\$ -	\$ -	\$ -	0.00%
3201	Employer PERS Certificated	\$ -	\$ 13,731.66	\$ (13,731.66)	0.00%
3202	Public Employees' Retirement System, classified	\$ 201,593.03	\$ 42,344.16	\$ 159,248.87	21.00%
3301	OASDI/Medicare Certificated, Unrestricted	\$ 18,141.43	\$ 12,211.45	\$ 5,929.98	67.31%
3302	OASDI/Medicare Classified	\$ 57,522.82	\$ 14,100.66	\$ 43,422.16	24.51%
3401	Health & Welfare Benefits, Certificated	\$ 125,317.50	\$ 111,397.16	\$ 13,920.34	88.89%
3402	Health & Welfare Benefits Classified	\$ 65,662.50	\$ 239.92	\$ 65,422.58	0.37%
3501	State Unemployment Insurance Certificated	\$ 8,172.00	\$ 2,239.22	\$ 5,932.78	27.40%
3502	State Unemployment Insurance Classified	\$ 8,399.00	\$ 1,064.23	\$ 7,334.77	12.67%
3601	Worker Compensation Insurance	\$ 26,273.79	\$ 14,059.00	\$ 12,214.79	53.51%
3602	Worker Compensation Insurance	\$ 15,790.58	\$ -	\$ 15,790.58	0.00%
3701	OPEB benefits	\$ -	\$ -	\$ -	0.00%
3702	OPEB benefits	\$ -	\$ -	\$ -	0.00%
3901	Other Employee Benefits	\$ -	\$ -	\$ -	0.00%
3902	Other Employee Benefits Classified	\$ -	\$ -	\$ -	0.00%
3903	Other Employee Benefits	\$ -	\$ -	\$ -	0.00%
3603	Unallocated Worker's Comp Insurance	\$ -	\$ -	\$ -	0.00%
30XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL EMPLOYEE BENEFITS EXPSES		\$ 765,839	\$ 290,247	\$ 475,592	
TOTAL PAYROLL RELATED EXPENSES		\$ 2,768,904.29	\$ 939,003.09	\$ 1,829,901.20	

4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curriculum	\$ 2,500.00	\$ 1,267.77	\$ 1,232.23	50.71%
4101	Curriculum Assessment and Software	\$ -	\$ -	\$ -	0.00%
4102	Supplemental Curriculum	\$ -	\$ -	\$ -	0.00%
4200	Books and Other Reference Materials	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%
4215	CSI Materials	\$ -	\$ -	\$ -	0.00%
4300	Materials and Supplies	\$ 21,420.00	\$ 6,007.49	\$ 15,412.51	28.05%
4315	Classroom Materials and Supplies	\$ 50,000.00	\$ 41,151.83	\$ 8,848.17	82.30%
4342	Materials for School Sponsored Athletics	\$ -	\$ -	\$ -	0.00%
4381	Materials for Plant Maintenance	\$ -	\$ 1,828.81	\$ (1,828.81)	0.00%
4400	Noncapitalized Equipment	\$ 10,000.00	\$ 4,682.95	\$ 5,317.05	46.83%
4407	Student Educational Software	\$ -	\$ -	\$ -	0.00%
4410	Software and Software Licensing	\$ 46,500.00	\$ 46,529.83	\$ (29.83)	100.06%
4430	Noncapitalized Student Equipment	\$ 8,000.00	\$ 4,196.64	\$ 3,803.36	52.46%
4440	Student Event Materials	\$ -	\$ -	\$ -	0.00%
4700	Food and Food Supplies	\$ 137,700.00	\$ 28,389.70	\$ 109,310.30	20.62%
40XX	---	\$ -	\$ -	\$ -	0.00%
40XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL BOOKS AND SUPPLIES		\$ 278,620	\$ 134,055	\$ 144,565	

5000 - SERVICES AND OTHER OPERATING EXPENSES					
5100	Subagreements for Services	\$ -	\$ -	\$ -	0.00%
5200	Travel and Conferences	\$ 12,000.00	\$ 6,814.48	\$ 5,185.52	56.79%
5206	Parking Expense	\$ -	\$ -	\$ -	0.00%
5210	Training and Development Expense	\$ 4,000.00	\$ 244.76	\$ 3,755.24	6.12%
5300	Dues and Memberships	\$ 14,200.00	\$ 14,194.00	\$ 6.00	99.96%
5400	Insurance	\$ 61,850.00	\$ 36,177.50	\$ 25,672.50	58.49%
5450	Property Taxes	\$ -	\$ -	\$ -	0.00%
5500	Operation and Housekeeping Services	\$ -	\$ -	\$ -	0.00%
5501	Utilities	\$ 72,000.00	\$ 3,029.83	\$ 68,970.17	4.21%
5505	Student Transportation/Field Trips	\$ -	\$ -	\$ -	0.00%
5600	Space Rental/Leases Expense	\$ 345,222.00	\$ 117,188.00	\$ 228,034.00	33.95%
5601	Building Maintenance	\$ -	\$ -	\$ -	0.00%
5602	Other Space Rental	\$ 845.00	\$ -	\$ 845.00	0.00%
5603	Engagement Space Rental	\$ -	\$ -	\$ -	0.00%
5605	Equipment Rental/Lease Expense	\$ 7,300.00	\$ -	\$ 7,300.00	0.00%
5610	Equipment Repair	\$ -	\$ -	\$ -	0.00%
5621	Facilities Costs	\$ -	\$ -	\$ -	0.00%
5710	Transfer of Direct Costs	\$ -	\$ -	\$ -	0.00%
5800	Professional/Consulting Services and Operating	\$ 73,850.00	\$ 93,165.00	\$ (19,315.00)	126.15%
5803	Banking and Payroll Service Fees	\$ 250.00	\$ 1,112.50	\$ (862.50)	445.00%
5805	Legal Services	\$ 12,000.00	\$ 2,046.00	\$ 9,954.00	17.05%
5806	Audit Services	\$ 14,528.00	\$ 2,975.00	\$ 11,553.00	20.48%
5807	Legal Settlements	\$ 15,399.00	\$ 5,377.00	\$ 10,022.00	34.92%
5809	Employee Tuition Reimbursement	\$ -	\$ -	\$ -	0.00%
5810	Educational Consultants	\$ 125,000.00	\$ 13,828.00	\$ 111,172.00	11.06%
5811	Student Transportation	\$ -	\$ -	\$ -	0.00%
5812	Other Student Activities	\$ -	\$ 3,868.50	\$ (3,868.50)	0.00%
5814	Non Employee Substitutes	\$ 30,000.00	\$ -	\$ 30,000.00	0.00%
5815	Advertising/Recruiting	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
5820	Fundraising Expense	\$ 205.00	\$ 80.00	\$ 125.00	39.02%
5825	School Pathways	\$ -	\$ -	\$ -	0.00%
5830	Field Trip Expenses	\$ 11,061.00	\$ 11,736.54	\$ (675.54)	106.11%
5836	Transportation Services	\$ -	\$ -	\$ -	0.00%
5842	Services Student Athletics	\$ 450.00	\$ 200.00	\$ 250.00	44.44%
5850	Scholarships Awarded	\$ -	\$ -	\$ -	0.00%
5873	Financial Services	\$ 124,281.65	\$ 46,644.18	\$ 77,637.47	37.53%
5874	Personnel Services	\$ 2,000.00	\$ 2,290.64	\$ (290.64)	114.53%
5875	District Oversight Fee	\$ 36,469.66	\$ -	\$ 36,469.66	0.00%
5877	IT Services	\$ -	\$ -	\$ -	0.00%
5885	Summer School Expenses	\$ -	\$ -	\$ -	0.00%
5890	Interest Expense/Fees	\$ -	\$ -	\$ -	0.00%
5891	Charter School Capital Fees	\$ -	\$ -	\$ -	0.00%
5892	ASB Activities Expense	\$ -	\$ -	\$ -	0.00%
5894	ASB Activities Expense	\$ -	\$ -	\$ -	0.00%
5899	CMO Management Fee Expense	\$ 229,608.00	\$ 111,182.30	\$ 118,425.70	48.42%
5900	Communications (Tele., Internet, Copies, Postag	\$ 8,500.00	\$ 4,242.10	\$ 4,257.90	49.91%
5901	Marketing	\$ 6,500.00	\$ 508.76	\$ 5,991.24	7.83%

5998	Unallocated Credit Card Expense	\$ -	\$ -	\$ -	0.00%
5999	Expense Suspense	\$ -	\$ -	\$ -	0.00%
50XX	---	\$ -	\$ -	\$ -	0.00%
50XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL SERVICES AND OTHER OPERATING EXPENSES		\$ 1,208,519	\$ 476,905	\$ 731,614	

6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	\$ -	\$ -	\$ -	0.00%
6901	Amortization Expense	\$ -	\$ -	\$ -	0.00%
60XX	---	\$ -	\$ -	\$ -	0.00%
60XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL CAPITAL OUTLAY EXPENSES		\$ -	\$ -	\$ -	

7000 - OTHER OUTGOING					
7000	Miscellaneous Expense	\$ -	\$ -	\$ -	0.00%
7141	Special Education Encroachment District	\$ -	\$ -	\$ -	0.00%
7200	Other Transfer	\$ -	\$ 375,021.68	\$ (375,021.68)	0.00%
7201	Write Off of Prior year assets	\$ -	\$ -	\$ -	0.00%
7299	All other Transfers	\$ -	\$ -	\$ -	0.00%
7310	Transfer of Indirect Costs	\$ -	\$ -	\$ -	0.00%
7438	Debt Service - Interest	\$ -	\$ -	\$ -	0.00%
7439	Debt Service Amortization	\$ -	\$ -	\$ -	0.00%
7619	Other Interfund Transfers out	\$ -	\$ -	\$ -	0.00%
70XX	---	\$ -	\$ -	\$ -	0.00%
70XX	---	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER OUTGOING EXPENSES		\$ -	\$ 375,022	\$ (375,022)	
TOTAL NON-PAYROLL EXPENSES					

TOTAL EXPENSES	4,256,043.60	1,924,984.88	2,331,058.72
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NET INCOME	715,222.40	(277,589.09)	992,811.49
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Cash, Beginning Period	784,657.89	685,869.12	1,122,418.92	356,249.79	454,050.32	441,086.34	600,886.35	715,414.24	700,647.21	914,975.44	1,023,369.33	1,000,245.26	1,346,834.65
Increase (Decrease) in Cash													
Cash flows from operating activities													
Net Increase/(Decrease) in Net Assets	(202,322.11)	441,752.92	(364,342.46)	(120,777.44)	(12,963.98)	159,800.01	114,527.89	(14,767.03)	214,328.24	108,393.89	(23,124.07)	346,589.39	99,528.36
Accounts Receivable	34,117.74	4,376.82	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(58,342.25)	(8,738.00)	(125,515.03)	(74,640.58)	-	-	-	-	-	-	-	-	-
Other Short Term Liabilities	-	-	(635.45)	16,837.79	-	-	-	-	-	-	-	-	-
Loans Payable Current	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Liabilities	(3,503.60)	(841.94)	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6,113.69	-	704.57	-	-	-	-	-	-	-	-	-	-
IntraCompany	125,147.76	-	(276,380.76)	276,380.76	-	-	-	-	-	-	-	-	-
Cash flows from operating activities	(98,788.77)	436,549.80	(766,169.13)	97,800.53	(12,963.98)	159,800.01	114,527.89	(14,767.03)	214,328.24	108,393.89	(23,124.07)	346,589.39	99,528.36
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Increase (Decrease) in Cash	(98,788.77)	436,549.80	(766,169.13)	97,800.53	(12,963.98)	159,800.01	114,527.89	(14,767.03)	214,328.24	108,393.89	(23,124.07)	346,589.39	99,528.36

Cash, End of Period	685,869.12	1,122,418.92	356,249.79	454,050.32	441,086.34	600,886.35	715,414.24	700,647.21	914,975.44	1,023,369.33	1,000,245.26	1,346,834.65	1,446,363.01
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Starting Fund Balance	753,552.19	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	551,230.08	992,983.00	628,640.54	507,863.10	494,899.12	654,699.13	769,227.02	754,459.99	968,788.22	1,077,182.11	1,054,058.04	1,400,647.43	1,500,175.79

Beginning Balances

402,627	Total Accounts Receivable	4,975	-	-	-	-	-	-	-	-	-	-	-
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
9,391	Total Prepaid Expenses/Other Assets	3,276.86	3,276.86	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29	2,572.29
275,111	Total Accounts Payable	-	(8,738.00)	(134,253.03)	(208,893.61)	(208,893.61)	(208,893.61)	(208,893.61)	(208,893.61)	(208,893.61)	(208,893.61)	(208,893.61)	(208,893.61)
86,332	Total Accrued Liabilities	82,828.10	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16	81,986.16
52,414	Total Other Short Term Liability	52,414.18	52,414.18	51,778.73	68,616.52	68,616.52	68,616.52	68,616.52	68,616.52	68,616.52	68,616.52	68,616.52	68,616.52
-	Total Loans Payable Current	-	-	-	-	-	-	-	-	-	-	-	-
-	Total Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
125,147.76	Total Interfund Due to	125,147.76	(151,233.00)	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
694,120.57	Total Assets	1,130,670.37	363,796.67	461,597.20	448,633.22	608,433.23	722,961.12	708,194.09	922,522.32	1,030,916.21	1,007,792.14	1,354,381.53	1,453,909.89
260,390.04	Total Liabilities	250,810.10	(151,721.14)	66,856.83	66,856.83	66,856.83	66,856.83	66,856.83	66,856.83	66,856.83	66,856.83	66,856.83	66,856.83
433,730.53	Ending Fund Balance	879,860.27	515,517.81	394,740.37	381,776.39	541,576.40	656,104.29	641,337.26	855,665.49	964,059.38	940,935.31	1,287,524.70	1,387,053.06
117,499.55	Variance	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73	113,122.73
694,120.57	Total Liabilities and Net Assets	1,130,670.37	363,796.67	461,597.20	448,633.22	608,433.23	722,961.12	708,194.09	922,522.32	1,030,916.21	1,007,792.14	1,354,381.53	1,453,909.89

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

Charter School Name: Golden Valley River
(continued)
CDS #: 34674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,156,794.00	-	2,156,794.00	336,302.00	-	336,302.00	2,022,441.00	-	2,022,441.00
Education Protection Account State Aid - Current Year	8012	631,490.00	-	631,490.00	174,666.00	-	174,666.00	698,663.00	-	698,663.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	963,038.00	-	963,038.00	254,526.78	-	254,526.78	925,862.00	-	925,862.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		3,751,322.00	-	3,751,322.00	765,494.78	-	765,494.78	3,646,966.00	-	3,646,966.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	45,149.00	45,149.00	-	-	-	-	42,604.00	42,604.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	42,000.00	42,000.00	-	-	-	-	42,000.00	42,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	859,334.78	-	859,334.78	484,858.00	17,651.00	502,509.00
Total, Federal Revenues		-	87,149.00	87,149.00	859,334.78	-	859,334.78	484,858.00	102,255.00	587,113.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	170,806.00	170,806.00	-	-	-	-	170,806.00	170,806.00
All Other State Revenues	StateRevAO	66,418.00	396,618.00	463,036.00	-	-	-	63,633.80	476,769.60	540,403.40
Total, Other State Revenues		66,418.00	567,424.00	633,842.00	-	-	-	63,633.80	647,575.60	711,209.40
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	30,214.00	-	30,214.00	22,566.23	-	22,566.23	25,977.00	-	25,977.00
Total, Local Revenues		30,214.00	-	30,214.00	22,566.23	-	22,566.23	25,977.00	-	25,977.00
5. TOTAL REVENUES		3,847,954.00	654,573.00	4,502,527.00	1,647,395.79	-	1,647,395.79	4,221,434.80	749,830.60	4,971,265.40
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	915,745.00	-	915,745.00	292,058.39	66,304.00	358,362.39	752,396.50	265,216.00	1,017,612.50
Certificated Pupil Support Salaries	1200	-	-	-	7,137.03	18,871.64	26,008.67	16,990.90	47,179.10	64,170.00
Certificated Supervisors' and Administrators' Salaries	1300	101,296.00	-	101,296.00	33,765.04	-	33,765.04	101,296.00	-	101,296.00
Other Certificated Salaries	1900	127,518.25	15,213.00	142,731.25	12,423.13	31,958.56	44,381.69	14,000.00	54,054.50	68,054.50
Total, Certificated Salaries		1,144,559.25	15,213.00	1,159,772.25	345,383.59	117,134.20	462,517.79	884,683.40	366,449.60	1,251,133.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	244,216.00	99,864.00	344,080.00	65,364.55	25,870.15	91,234.70	253,045.84	103,480.60	356,526.44
Non-certificated Support Salaries	2200	-	145,823.00	145,823.00	5,603.07	50,343.86	55,946.93	21,535.71	75,515.79	97,051.50
Non-certificated Supervisors' and Administrators' Sal.	2300	-	47,740.50	47,740.50	-	-	-	-	47,740.50	47,740.50
Clerical and Office Salaries	2400	165,445.00	-	165,445.00	30,039.70	-	30,039.70	219,135.40	-	219,135.40
Other Non-certificated Salaries	2900	11,080.00	14,350.00	25,430.00	1,710.72	7,306.49	9,017.21	3,421.44	28,056.96	31,478.40
Total, Non-certificated Salaries		420,741.00	307,777.50	728,518.50	102,718.04	83,520.50	186,238.54	497,138.39	254,793.85	751,932.24
3. Employee Benefits										
STRS	3101-3102	221,516.50	-	221,516.50	65,290.06	13,569.24	78,859.30	193,780.83	45,185.57	238,966.40
PERS	3201-3202	115,381.81	79,934.00	195,315.81	27,408.66	28,667.16	56,075.82	106,131.39	95,461.64	201,593.03
OASDI / Medicare / Alternative	3301-3302	44,348.36	28,200.00	72,548.36	15,316.85	10,995.26	26,312.11	39,050.03	36,614.22	75,664.24
Health and Welfare Benefits	3401-3402	125,108.00	65,872.00	190,980.00	76,481.11	35,155.97	111,637.08	120,668.06	70,311.94	190,980.00
Unemployment Insurance	3501-3502	11,594.00	3,615.00	15,209.00	2,168.04	1,135.41	3,303.45	12,684.00	3,887.00	16,571.00
Workers' Compensation Insurance	3601-3602	33,601.11	6,053.00	39,654.11	14,059.00	-	14,059.00	35,411.37	6,653.00	42,064.37
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		551,549.78	183,674.00	735,223.78	200,723.72	89,523.04	290,246.76	507,725.68	258,113.37	765,839.05
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	1,267.77	1,267.77	1,232.23	1,267.77	2,500.00
Books and Other Reference Materials	4200	-	-	-	-	-	-	2,500.00	-	2,500.00
Materials and Supplies	4300	36,420.00	30,000.00	66,420.00	4,614.54	44,373.59	48,988.13	18,458.16	52,961.84	71,420.00
Noncapitalized Equipment	4400	31,900.00	7,500.00	39,400.00	17,882.47	37,526.95	55,409.42	24,500.00	40,000.00	64,500.00
Food	4700	-	137,700.00	137,700.00	-	28,389.70	28,389.70	-	137,700.00	137,700.00
Total, Books and Supplies		68,320.00	175,200.00	243,520.00	22,497.01	111,558.01	134,055.02	46,690.39	231,929.61	278,620.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	16,000.00	-	16,000.00	4,024.66	3,034.58	7,059.24	10,486.00	5,514.00	16,000.00
Dues and Memberships	5300	8,825.00	-	8,825.00	13,620.00	574.00	14,194.00	13,626.00	574.00	14,200.00
Insurance	5400	61,850.00	-	61,850.00	36,177.50	-	36,177.50	61,850.00	-	61,850.00
Operations and Housekeeping Services	5500	72,000.00	-	72,000.00	3,029.83	-	3,029.83	72,000.00	-	72,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	353,367.00	-	353,367.00	117,188.00	-	117,188.00	353,367.00	-	353,367.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	528,990.39	200,000.00	728,990.39	284,119.16	10,386.50	294,505.66	290,690.63	10,390.00	301,080.63
Communications	5900	15,000.00	-	15,000.00	4,750.86	-	4,750.86	15,000.00	-	15,000.00
Total, Services and Other Operating Expenditures		1,056,032.39	200,000.00	1,256,032.39	462,910.01	13,995.08	476,905.09	817,019.63	16,478.00	833,497.63

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

Charter School Name: Golden Valley River
(continued)
CDS #: 34674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Lease Assets	6600	-	-	-	-	-	-	-	-	-
Subscription Assets	6700	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
Amortization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Amortization Expense-Subscription Assets	6920	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	375,021.68	-	375,021.68	375,021.68	-	375,021.68
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	375,021.68	-	375,021.68	375,021.68	-	375,021.68
8. TOTAL EXPENDITURES										
		3,241,202.42	881,864.50	4,123,066.92	1,509,254.05	415,730.83	1,924,984.88	3,128,279.17	1,127,764.43	4,256,043.60
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		606,751.58	(227,291.50)	379,460.08	138,141.74	(415,730.83)	(277,589.09)	1,093,155.83	(377,933.83)	715,221.80
D. OTHER FINANCING SOURCES / USES										
1. Other Sources										
	8930-8979	-	-	-	31,900.00	-	31,900.00	31,900.00	-	31,900.00
2. Less: Other Uses										
	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)										
	8980-8999	(227,291.50)	227,291.50	-	(415,730.83)	415,730.83	-	(377,933.83)	377,933.83	-
4. TOTAL OTHER FINANCING SOURCES / USES										
		(227,291.50)	227,291.50	-	(383,830.83)	415,730.83	31,900.00	(346,033.83)	377,933.83	31,900.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		379,460.08	-	379,460.08	(245,689.09)	-	(245,689.09)	747,121.80	0.00	747,121.80
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1										
	9791	787,795.69	-	787,795.69	787,795.69	-	787,795.69	787,795.69	-	787,795.69
b. Adjustments to Beginning Balance										
	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance										
		787,795.69	-	787,795.69	787,795.69	-	787,795.69	787,795.69	-	787,795.69
2. Ending Fund Balance, June 30 (E + F.1.c.)										
		1,167,255.77	-	1,167,255.77	542,106.60	-	542,106.60	1,534,917.49	0.00	1,534,917.49
Components of Ending Fund Balance :										
a. Nonspendable										
	9711	-	-	-	-	-	-	-	-	-
	9712	-	-	-	-	-	-	-	-	-
	9713	-	-	-	-	-	-	-	-	-
	9719	-	-	-	-	-	-	-	-	-
	9740	-	-	-	-	-	-	-	-	-
b. Restricted										
c. Committed										
	9750	-	-	-	-	-	-	-	-	-
	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
	9789	206,153.00	-	206,153.00	-	-	-	212,803.00	-	212,803.00
	9790	961,102.77	-	961,102.77	542,106.60	-	542,106.60	1,322,114.49	0.00	1,322,114.49

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

Charter School Name: Golden Valley River
 (continued)
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,156,794.00	336,302.00	2,022,441.00	(134,353.00)	-6.23%
Education Protection Account State Aid - Current Year	8012	631,490.00	174,666.00	698,663.00	67,173.00	10.64%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	963,038.00	254,526.78	925,862.00	(37,176.00)	-3.86%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		3,751,322.00	765,494.78	3,646,966.00	(104,356.00)	-2.78%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	45,149.00	-	42,604.00	(2,545.00)	-5.64%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	42,000.00	-	42,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	859,334.78	502,509.00	502,509.00	New
Total, Federal Revenues		87,149.00	859,334.78	587,113.00	499,964.00	573.69%
3. Other State Revenues						
Special Education - State	StateRevSE	170,806.00	-	170,806.00	-	0.00%
All Other State Revenues	StateRevAO	463,036.00	-	540,403.40	77,367.40	16.71%
Total, Other State Revenues		633,842.00	-	711,209.40	77,367.40	12.21%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	30,214.00	22,566.23	25,977.00	(4,237.00)	-14.02%
Total, Local Revenues		30,214.00	22,566.23	25,977.00	(4,237.00)	-14.02%
5. TOTAL REVENUES		4,502,527.00	1,647,395.79	4,971,265.40	468,738.40	10.41%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	915,745.00	358,362.39	1,017,612.50	101,867.50	11.12%
Certificated Pupil Support Salaries	1200	-	26,008.67	64,170.00	64,170.00	New
Certificated Supervisors' and Administrators' Salaries	1300	101,296.00	33,765.04	101,296.00	-	0.00%
Other Certificated Salaries	1900	142,731.25	44,381.69	68,054.50	(74,676.75)	-52.32%
Total, Certificated Salaries		1,159,772.25	462,517.79	1,251,133.00	91,360.75	7.88%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	344,080.00	91,234.70	356,526.44	12,446.44	3.62%
Non-certificated Support Salaries	2200	145,823.00	55,946.93	97,051.50	(48,771.50)	-33.45%
Non-certificated Supervisors' and Administrators' Sal.	2300	47,740.50	-	47,740.50	-	0.00%
Clerical and Office Salaries	2400	165,445.00	30,039.70	219,135.40	53,690.40	32.45%
Other Non-certificated Salaries	2900	25,430.00	9,017.21	31,478.40	6,048.40	23.78%
Total, Non-certificated Salaries		728,518.50	186,238.54	751,932.24	23,413.74	3.21%
3. Employee Benefits						
STRS	3101-3102	221,516.50	78,859.30	238,966.40	17,449.90	7.88%
PERS	3201-3202	195,315.81	56,075.82	201,593.03	6,277.22	3.21%
OASDI / Medicare / Alternative	3301-3302	72,548.36	26,312.11	75,664.24	3,115.88	4.29%
Health and Welfare Benefits	3401-3402	190,980.00	111,637.08	190,980.00	-	0.00%
Unemployment Insurance	3501-3502	15,209.00	3,303.45	16,571.00	1,362.00	8.96%
Workers' Compensation Insurance	3601-3602	39,654.11	14,059.00	42,064.37	2,410.26	6.08%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		735,223.78	290,246.76	765,839.05	30,615.27	4.16%

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

Charter School Name: Golden Valley River
 (continued)
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	1,267.77	2,500.00	2,500.00	New
Books and Other Reference Materials	4200	-	-	2,500.00	2,500.00	New
Materials and Supplies	4300	66,420.00	48,988.13	71,420.00	5,000.00	7.53%
Noncapitalized Equipment	4400	39,400.00	55,409.42	64,500.00	25,100.00	63.71%
Food	4700	137,700.00	28,389.70	137,700.00	-	0.00%
Total, Books and Supplies		243,520.00	134,055.02	278,620.00	35,100.00	14.41%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	16,000.00	7,059.24	16,000.00	-	0.00%
Dues and Memberships	5300	8,825.00	14,194.00	14,200.00	5,375.00	60.91%
Insurance	5400	61,850.00	36,177.50	61,850.00	-	0.00%
Operations and Housekeeping Services	5500	72,000.00	3,029.83	72,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	353,367.00	117,188.00	353,367.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	728,990.39	294,505.66	301,080.63	(427,909.76)	-58.70%
Communications	5900	15,000.00	4,750.86	15,000.00	-	0.00%
Total, Services and Other Operating Expenditures		1,256,032.39	476,905.09	833,497.63	(422,534.76)	-33.64%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	-	-	-	-	
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
<i>Amortization Expense-Subscription Assets</i>	6920	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	375,021.68	375,021.68	375,021.68	New
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	375,021.68	375,021.68	375,021.68	New
8. TOTAL EXPENDITURES		4,123,066.92	1,924,984.88	4,256,043.60	132,976.68	3.23%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		379,460.08	(277,589.09)	715,221.80	335,761.72	88.48%

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

Charter School Name: Golden Valley River
 (continued)
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	31,900.00	31,900.00	31,900.00	New
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	31,900.00	31,900.00	31,900.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		379,460.08	(245,689.09)	747,121.80	367,661.72	96.89%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	787,795.69	787,795.69	787,795.69	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		787,795.69	787,795.69	787,795.69		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,167,255.77	542,106.60	1,534,917.49		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	206,153.00	-	212,803.00	6,650.00	3.23%
Unassigned/Unappropriated Amount	9790	961,102.77	542,106.60	1,322,114.49	361,011.72	37.56%

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

Charter School Name: Golden Valley River
 (continued) _____
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,022,441.00	0.00	2,022,441.00	2,761,189.00	2,893,135.00
Education Protection Account State Aid - Current Year	8012	698,663.00	0.00	698,663.00	60,160.00	60,160.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	925,862.00	0.00	925,862.00	925,862.00	925,862.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,646,966.00	0.00	3,646,966.00	3,747,211.00	3,879,157.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	42,604.00	42,604.00	43,589.00	44,737.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	42,000.00	42,000.00	42,000.00	42,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	484,858.00	17,651.00	502,509.00	0.00	0.00
Total, Federal Revenues		484,858.00	102,255.00	587,113.00	85,589.00	86,737.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	170,806.00	170,806.00	170,806.00	170,806.00
All Other State Revenues	StateRevAO	63,633.80	476,769.60	540,403.40	353,188.00	353,188.00
Total, Other State Revenues		63,633.80	647,575.60	711,209.40	523,994.00	523,994.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	25,977.00	0.00	25,977.00	16,275.00	16,275.00
Total, Local Revenues		25,977.00	0.00	25,977.00	16,275.00	16,275.00
5. TOTAL REVENUES						
		4,221,434.80	749,830.60	4,971,265.40	4,373,069.00	4,506,163.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	752,396.50	265,216.00	1,017,612.50	1,037,924.75	1,058,237.00
Certificated Pupil Support Salaries	1200	16,990.90	47,179.10	64,170.00	64,170.00	64,170.00
Certificated Supervisors' and Administrators' Salaries	1300	101,296.00	0.00	101,296.00	103,321.92	105,347.84
Other Certificated Salaries	1900	14,000.00	54,054.50	68,054.50	69,415.59	70,776.68
Total, Certificated Salaries		884,683.40	366,449.60	1,251,133.00	1,274,832.26	1,298,531.52
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	253,045.84	103,480.60	356,526.44	363,656.97	370,787.50
Non-certificated Support Salaries	2200	21,535.71	75,515.79	97,051.50	98,992.53	100,933.56
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	47,740.50	47,740.50	48,695.31	49,650.12
Clerical and Office Salaries	2400	219,135.40	0.00	219,135.40	223,478.11	227,820.82
Other Non-certificated Salaries	2900	3,421.44	28,056.96	31,478.40	32,107.97	32,737.54
Total, Non-certificated Salaries		497,138.39	254,793.85	751,932.24	766,930.88	781,929.53

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

Charter School Name: Golden Valley River
 (continued) _____
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	193,780.83	45,185.57	238,966.40	243,492.96	248,019.52
PERS	3201-3202	106,131.39	95,461.64	201,593.03	205,614.17	209,635.31
OASDI / Medicare / Alternative	3301-3302	39,050.03	36,614.22	75,664.24	77,155.28	78,646.32
Health and Welfare Benefits	3401-3402	120,668.06	70,311.94	190,980.00	196,709.40	202,610.68
Unemployment Insurance	3501-3502	12,684.00	3,887.00	16,571.00	17,068.13	17,580.17
Workers' Compensation Insurance	3601-3602	35,411.37	6,653.00	42,064.37	42,877.03	43,689.68
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		507,725.68	258,113.37	765,839.05	782,916.97	800,181.68
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,232.23	1,267.77	2,500.00	2,575.00	2,652.25
Books and Other Reference Materials	4200	2,500.00	0.00	2,500.00	2,575.00	2,652.25
Materials and Supplies	4300	18,458.16	52,961.84	71,420.00	73,562.60	75,769.48
Noncapitalized Equipment	4400	24,500.00	40,000.00	64,500.00	62,135.00	63,999.05
Food	4700	0.00	137,700.00	137,700.00	141,831.00	146,085.93
Total, Books and Supplies		46,690.39	231,929.61	278,620.00	282,678.60	291,158.96
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	10,486.00	5,514.00	16,000.00	16,480.00	16,974.40
Dues and Memberships	5300	13,626.00	574.00	14,200.00	14,626.00	15,065.00
Insurance	5400	61,850.00	0.00	61,850.00	63,705.50	65,616.67
Operations and Housekeeping Services	5500	72,000.00	0.00	72,000.00	74,160.00	76,384.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	353,367.00	0.00	353,367.00	373,611.35	384,819.69
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	290,690.63	10,390.00	301,080.63	596,751.45	603,720.61
Communications	5900	15,000.00	0.00	15,000.00	15,450.00	15,913.50
Total, Services and Other Operating Expenditures		817,019.63	16,478.00	833,497.63	1,154,784.30	1,178,494.67
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	375,021.68	0.00	375,021.68	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		375,021.68	0.00	375,021.68	0.00	0.00
8. TOTAL EXPENDITURES		3,128,279.17	1,127,764.43	4,256,043.60	4,262,143.01	4,350,296.36

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

Charter School Name: Golden Valley River
 (continued) _____
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,093,155.63	(377,933.83)	715,221.80	110,925.99	155,866.64
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**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Golden Valley River
 (continued) _____
 CDS #: 34674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2025/26

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	31,900.00	0.00	31,900.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(377,933.83)	377,933.83	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(346,033.83)	377,933.83	31,900.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		747,121.80	0.00	747,121.80	110,925.99	155,866.64
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	787,795.69	0.00	787,795.69	1,534,917.49	1,645,843.47
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		787,795.69	0.00	787,795.69	1,534,917.49	1,645,843.47
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,534,917.49	0.00	1,534,917.49	1,645,843.47	1,801,710.12
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	212,803.00	0.00	212,803.00	213,108.00	217,515.00
Unassigned/Unappropriated Amount	9790	1,322,114.49	0.00	1,322,114.49	1,432,735.47	1,584,195.12



GOLDEN VALLEY
CHARTER SCHOOLS



GOLDEN VALLEY
CHARTER SCHOOLS

FISCAL POLICIES & PROCEDURES

Approved by Board of Trustees on:

[Date]

~~100~~ **INTERNAL CONTROL POLICIES**

~~1. INTRODUCTION~~ **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. It is the intent of these financial policies and procedures to implement both the letter and spirit of all applicable State and Federal regulations regarding the expenditure and accounting for public funds. 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.

~~The f~~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~~ 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.

A.

~~B.~~ Receipts and disbursements must be fully and accurately described in the books and records.

B.

~~C.~~ No false entries may be made on the books or records, nor any false or misleading reports issued.

C.

~~A.~~ 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.

D.

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:

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

4. 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.

~~5.~~ Transfer to use by, or for the benefit of a private or related individual of the income or assets of the school.

~~5.~~

~~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~~ Human Resource Manager OR the ~~Secretary~~ designated (approved by the Board of Trustees) Principal are the only individuals with signatory authority and are responsible for authorizing all cash transactions. Individual checks greater than \$25,000.00 will require ~~two~~ two signatures prior to check issuance, checks less than \$25,000 require one signature from the approved signatories.

204—Government Access to Records

The Business Systems Coordinator ~~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~~ Systems Coordinator 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:

1. Charter and all related amendments
2. Minutes of the Board of Trustees and subcommittees
3. Banking agreements
4. Leases

5. Insurance policies
6. Vendor invoices
7. Grant and contract agreements
8. 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

1. 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.
2. 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~~ personnel 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 - WELLS FARGO</i>	Executive Director	\$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><u>Various Positions</u>See Above</i>	<i><u>Various Positions</u>See Above</i>	\$500.00

~~See Above~~

See Above

\$500.00

~~See Above~~

See Above

\$500.00

3.—Monthly credit card statements are reconciled to invoices and travel reports and are approved by the ~~Business Systems Coordinator~~Business Manager, unless not deemed independent than the approval would be by the Board of Trustees.

3.

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:

1. Golden Valley Charter Schools has ~~two~~² Operating Account(s) at – Wells Fargo, Wells Fargo
2. 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

A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.

~~B.~~—The invoicing format is that specified by the funding source.

B.

310—Budgets

- A. 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.
- B. Financial statements displaying budget vs. actual results are prepared by the Business Manager or 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

- ~~A.~~ The school maintains minimum levels of coverage, as deemed appropriate by the Board of Trustees, for the follow policies:

A.

- 1. ~~General liability~~
- 2. ~~Business & personal property (including auto/bus)~~
- 3. ~~Computer equipment~~
- 4. ~~Workers' compensation~~
- 5. ~~Personal injury liability~~

- ~~1. ~~eneral liability~~~~
- ~~2. ~~Business & personal property (including auto/bus)~~~~
- ~~3. ~~Computer equipment~~~~
- ~~4. ~~Workers' compensation~~~~
- ~~5. ~~Personal injury liability~~~~

- B. 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

- A. Records are maintained for the following indicated minimum periods:
 - 1. 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.

2. 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.

B. All financial records are maintained in chronological order, organized by fiscal year.

C. Electronic, scanned, or microfilm copies may substitute for paper if:

1. The system prevents alteration or loss (Gov. Code §12168.7 “Trusted System”)
2. Files remain readable and accessible for the full retention period.
3. Quality-control checks verify accuracy of scanned images.

B.4. Originals are not destroyed until after required audit and retention window.

C.D. 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)).~~

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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.~~

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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.~~

Bank Accounts

The Board shall authorize the establishment of commercial bank accounts for the purposes of school operations. Funds will be deposited in non-speculative accounts including federally insured savings or checking accounts or invested in non-speculative federally backed instruments.

The General Checking Account shall be the primary account for school needs. Authorized signatories to this account shall be the Executive Director, Human Resource Manager, and a designated (BOT approved) Principal. Checks above \$25,000 must be signed by two authorized, checks under \$25,000 require one signature from the approved signatories.

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

- A. 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:
 - 1. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
 - 2. The employee's right to receive the compensation for the future absences is vested or accumulates.
 - 3. It is probable that the compensation will be paid.
 - 4. The amount of compensation is reasonably estimable.
- B. Compensated absences not required to be paid upon employee termination is only recorded when paid.

409—Debt

- A. 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.
- ~~B.~~ 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.

B.

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

- A. No item of property or equipment shall be removed from the premises without prior approval from the Business Systems Coordinator~~Business Manager~~.
- B. 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.
- C. 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:

- A. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
- B. Make all purchases in the best interests of the school and its funding sources.
- C. Obtain quality supplies/services needed for delivery at the time and place required.
- D. Buy from responsible sources of supply.
- E. Obtain maximum value for all expenditures.
- F. Deal fairly and impartially with all vendors.
- G. Maintain dependable sources of supply.
- H. 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.

Purchases

All purchases of goods and services shall be consistent with the approved budget. These purchases shall not require Board approved/executed contracts, with the exception of goods and services in annual amounts greater than \$25,000. The Administration is authorized to make payment of up to \$25,000 on individual items without prior approval from the Board in the following situations:

- Payment of an unexpected or unknown past due bill; e.g. prior year expenses
- Payment for a non-discretionary service already received such as a legal or utility bill
- Payment for necessary services such as a substitute or temp-worker
- Any other expenditure that is deemed imperative to the safe or legal operation of the school

The Business Manager or back-office service provider is required to make a report of any out-of-budget expenditures at the next Board and Budget Committee meetings.

Contracts

Contracts for goods and services, including professional consulting exceeding \$10,000 on an annual basis shall be presented to the Board for approval prior to signing the contract. Length of contracts shall be at the discretion of the Board.

Contracts exceeding \$25,000 shall be awarded after a bidding process of sufficient duration to ensure competition. The Board reserves the right to select whichever vendor it deems most prepared to provide the required goods/services without regard to the low bidder being the automatic selection. The Executive Director may make a finding to the Board for sole sourcing a contract exceeding \$10,000. Contracts up to \$5000 per year may be sole-sourced at the discretion of the Executive Director and do not require Board approval if funds are available in the budget. Contracts from \$5001 up to \$10,000 per year may be sole-sourced at the discretion of the Board.

Commitments and Purchase Orders

Purchase orders over \$25,000 must be approved by the Board and by the Executive Director. Purchase orders up to 25,000 must be approved by either the Executive Director or the Principal.

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-Expense Reimbursements

In order to be reimbursed for the use of personal funds to pay for school-related purchases, all purchase requests must receive prior approval from the Business Systems Coordinator and be submitted with a purchase request form. Original receipts must be attached in order to be reimbursed. Reimbursements will be made in the form of a check. Some expenditures that are approved by the Business Systems Coordinator may be determined to be immaterial to necessitate the purchase request process. It is up to the Business Systems Coordinator to decide if the form is needed.

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

- A. 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~~business-related travel over 5 miles.
- B. 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.
- C. All paperwork is to be turned in ~~to the Business Manager~~ within 1 ~~month(s)~~week 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:

- A. 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.
- B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- C. 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:

- A. 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.
- B. 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.
- C. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.
- D. Not be assigned a permanent workstation.
- E. Make their services available or work for several firms or persons at the same time.
- ~~F.~~ Will use his or her own stationery or time sheet in billing for services.
- F.

PART H

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

- A. Timeliness of Entries
All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.
- B. Support Documentation
All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.
- C. 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

- A. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the Business Systems Coordinator or back-office business services provider ~~Business Manager~~ before entering in the accounting system.
- B. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
- C. Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, are prepared as circumstances warrant and monthly.
- D. 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.
- ~~E.~~—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.

E.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

- A. Trial Balance
Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.
- B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers
Reconciliations are prepared monthly.

Procedures

- A. 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.
- B. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the back-office business services provider.

- C. 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

- A. 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.

- B. 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.

- C. Internal Accounting Controls

1. Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.
2. Listed receipts and credits compared to accounts receivable and bank deposits.
- ~~3.~~—General Ledger control accounts reconciled with Accounts Receivable Subsidiary Ledger

3.

Procedures

General

- A. Mail is opened by **Business Manager** Business Systems Coordinator -who sorts the checks and forwards them to the Executive Director or the appropriate recipient.
- B. All checks are restrictively endorsed immediately by the Executive Director.

- C. The Office Manager makes copies, prepares deposit slips, and faxes a copy to the back-office business services provider for journal entries.
- D. 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.
- E. The back-office business services provider reviews and signs off on journal entries.
- F. The back-office business services provider inputs journal entries.
- G. 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.
- ~~H.~~ Reconciliation of cash receipts to deposit slips and bank statements are performed by the Executive Director and the back-office business services provider monthly.
- H.

CASH DISBURSEMENTS

Control Objective

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

Major Controls

- A. Cash Disbursement Policies
 - Check preparation and signatures are delayed until the due date, consistent with available discounts if available.
- B. Internal Accounting Controls
 - 1. Special check protective paper and accounting software that automatically assigns the next available check number
 - 2. Match disbursement records against accounts payable/open invoice files
 - 3. Bank statements reconciled to cash accounts and any outstanding checks verified by the back-office business services provider, if applicable
 - 4. Supporting documentation canceled to prevent resubmission for payment
 - 5. Detailed comparison of actual vs. budget disbursements on a periodic basis
 - ~~6.~~ Separation of duties to the extent possible for an organization the size of the school
 - 6.

Procedures

- A. When the transaction is complete and payment is due, ~~a check is prepared by the back-office business services provider~~ Business Systems Coordinator who attaches all supporting documentation: (e.g. vendor invoice, purchase order, purchase requisition, etc.) and submits the package to the ~~Business Manager~~ Executive Director for approval. A check is prepared by the back-office business services provider and
- ~~B.A.~~ _____ All invoices submitted for signature will include approvals for payment, expense account charged, check number and date of payment.
- ~~C.B.~~ _____ The ~~Business Manager~~ Executive Director approves checks, after examining the supporting documentation.
- ~~D.C.~~ _____ After having been approved and/or signed, the checks are mailed directly to the payee by the back-office service provider.
- ~~E.D.~~ _____ All supporting documents are canceled (i.e., stamped PAID) by the signatory and filed by back-office business services provider.
- ~~F.E.~~ _____ On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
- ~~G.~~ Bank statements are reconciled soon after receipt by either the back-offices business services provider or reviewed by the Business Systems Coordinator ~~Business Manager~~.
- F. _____

~~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

- A. Requests for new employees are initiated by the Executive Director and compared with the approved annual personnel budget.
- B. New employees complete an Application for Employment.
- C. New employees complete all necessary paperwork for payroll.
- ~~D.~~—Employee is fingerprinted. Fingerprint clearance must be received by the school before any employee may start work.

Vacation and Sick Pay

- A. Employees accrue vacation time based on personnel policy of the Golden Valley Charter Schools.
- B. Employee is required to provide at least two weeks advanced notice to supervisors for a vacation request.
- C. Regular part-time employees will earn vacation time on a pro-rated bases based on personnel policy of the Golden Valley Charter Schools.
- D. Employees' earned vacation balances are adjusted monthly to reflect vacation time earned and taken and reviewed by the Business-Human Resources Manager.
- E. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the Business-Human Resources Manager and Executive Director.
- F. 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.
- G. Vacation and sick leave are tracked in Paycom.
- H. A General Journal entry is prepared at year-end to record the accrued vacation liability.
- ~~I.~~—Unused vacation time is based on personnel policy of the Golden Valley Charter Schools.
- I.

PERSONNEL DATA

TIMEKEEPING

Control Objective

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

Major Controls

- A. **Timekeeping Policies**

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

B. Time Keeping

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

~~C.~~ **Internal Accounting Controls**

C.

_____ Time keeping is approved by the staff and their supervisor.

Procedures

Time Keeping

~~A.~~ Hourly and salary employees use Paycom to record their time.

A.

Approval and Collection of Time Sheets

A. Each employee's time is approved at the end of the period for accuracy.

~~B.~~ 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~~back-office service provider that payroll is ready to start processing.

B.

PREPARATION OF PAYROLL

Control Objective

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

Major Controls

~~I.~~ Internal Accounting Controls

Time records are periodically reconciled with payroll records by Golden Valley Charter Schools.

Procedures

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

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

- A. 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.
- B. Internal Accounting Controls
The back-office business services provider validates and verifies payroll withholdings.

Procedures

- A. 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.
- B. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the back-office business services provider.

C. The back-office business services provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.

~~D.~~ 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~~setting up of provided withholdings.

D.

~~1300~~ DEPRECIATION

Procedures

A. 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

A. Travel Policies

The school has adopted policies on travel reimbursement.

B. Employee Expense Reimbursement Documentation

Employees are required to obtain and furnish documentation for individual expenses.

C. Internal Accounting Controls

1. Justification for travel approved by Executive Director
2. Documentation for incurred employee expenses
- ~~3.~~ Documentation for company credit card purchase.
- 3.

Expense Advance or Reimbursement

~~Expense Reimbursement:~~

~~A.B.~~ Soon after traveling, but not exceeding ~~5~~one ~~week~~days, an employee who seeks reimbursement for authorized expenses completes a Travel Report detailing the expenses incurred, attaching originals of supporting documentation.

~~B.C.~~ All credit card purchases are supported by invoices to be reimbursed.

~~C.D.~~ The employee's Travel Report and credit card purchases invoices are reviewed and approved by the Business ~~Manager~~Systems Coordinator.

~~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

A. 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~~projections are submitted to the Board of Trustees for approval.

B. Internal Accounting Controls

Accuracy and completeness of the budget and projections

Procedures

- A. 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.
- B. 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.
- C. The back-office business services provider and the Executive Director review the budgets and projection submitted for completeness and reasonableness.
- D. The Board of Trustees approves and adopts the final budgets and projection.
- ~~E.~~—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.

E.

FINANCIAL REPORTING

Control Objective

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

Major Controls

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

Procedures

- A. The back-office business services provider prepares monthly budget vs. actual financial reports and cash flow projection for the Board of Trustees meetings.
- B. 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

~~C.~~ The school shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).

C.

PAYROLL TAX COMPLIANCE

Control Objective

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

Procedures

- A. The school maintains a schedule of required filing due dates for:
 1. IRS Form W-2 - Wage and Tax Statement.
 2. IRS Form W-3 - Transmittal of Income and Tax Statements.
 3. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
 4. IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
 5. Quarterly and annual state(s) unemployment tax return(s).

- B. All payroll tax documents, and the supporting schedules are reviewed and approved by the back-office business services provider for accuracy and completeness.