

Regular Meeting Agenda
March 1, 2023

The March 1, 2023, Finance Committee meeting is being conducted in person and will be available to the public via teleconference through the Zoom platform.

Finance Meeting Access Information

Date: Wednesday, March 1, 2023

Time: 4:30 p.m.

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

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

Topic: Finance 2023.03.01

Time: Mar 1, 2023 04:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89926377980?pwd=MDVPbk5FUjNOL0QvUS8yWmRkYjRFQT09>

Meeting ID: 899 2637 7980

Passcode: 668073

One tap mobile

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Dial by your location

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Meeting ID: 899 2637 7980

Passcode: 668073

Find your local number: <https://us02web.zoom.us/j/89926377980>

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

Agenda

1. **Call to Order** – 4:30 p.m.
2. **Roll Call** – 4:30 p.m.
Board Committee Members: Adam Errington, Stephen Quadro
3. **February Minutes Approval** – 4:32 p.m.
Action: Shall the committee approve the February 1, 2023, meeting minutes?
4. **January Check Register Review** – 4:35 p.m.
Discussion: The committee shall review the January 2023 check register.
5. **2022-2023 Second Interim Budget, GVOS** – 4:45 p.m.
Discussion: The committee shall discuss the 2022-2023 Second Interim budget for Golden Valley Orchard School
6. **2022-2023 Second Interim Budget, GVRS** – 5:05 p.m.
Discussion: The committee shall discuss the 2022-2023 Second interim budget for Golden Valley River School.

Regular Meeting Agenda
March 1, 2023

7. **Recitation of the Motto of the Social Ethic** – 5:25 p.m.

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

8. **Adjournment of the meeting** – 5:26 p.m.

Regular Meeting Minutes
February 1, 2023

The February 1, 2023, Finance Committee meeting is being conducted in person and will be available to the public via teleconference through the Zoom platform.

MINUTES

1. **The meeting was called to order at 4:34 p.m.**
2. **Roll Call –**
Board Committee Members Present: Adam Errington, Stephen Quadro
Guests: Caleb Buckley, Amala Easton, Bernard Compos
3. **December Minutes Approval –**
The committee approved the December 7, 2022, meeting minutes. (Ayes: 2, Noes: 0, Abstain: 0)
4. **November Check Register Review –**
The committee reviewed the November 2022 check register.
5. **December Check Register Review –**
The committee reviewed the December 2022 check register.
6. **Status of the 2022-2023 Budget, GVOS –**
The committee discussed the status of the 2022-2023 budget for Golden Valley Orchard School.
7. **Status of the 2022-2023 Budget, GVRS –**
The committee discussed the status of the 2022-2023 budget for Golden Valley River School.
8. **Memorandum of Understanding with GVEF –**
The committee discussed a revised Memorandum of Understanding with Golden Valley Educational Foundation.
9. **The committee recited the Motto of the Social Ethic –**
10. **The meeting was adjourned at 5:23 p.m.**

Respectfully submitted by Amala Easton.

Caleb Buckley, EdD, Executive Director

Date

Golden Valley Consolidated

Check Register 1/1/2023 through 1/31/2023

Payment Number	Payment Date	Payee Name	Rec Status	Check Amount	Account	Account Description	Transaction Description	Invoiced GL Amount
10000653	1/13/2023	Sacramento County Office of Education	Cleared	\$63,537.91	62-0000-0000-0000-9503-010-000-000	Accrued STRS	December 2022 STRS	\$63,537.91
10000660	1/17/2023	CaliforniaChoice Benefit Administrators	Cleared	\$26,059.56	62-0000-1110-1000-3401-030-000-000	Health & Welfare Benefits Certificated	FEB23-EMP Medical Benefits	\$9,048.94
					62-0000-1110-1000-3401-020-000-000	Health & Welfare Benefits Certificated	FEB23-EMP Medical Benefits	\$12,489.15
					62-0000-1110-1000-3401-010-000-000	Health & Welfare Benefits Certificated	FEB23-EMP Medical Benefits	\$4,521.47
10000662	1/17/2023	EMH Sports USA, Inc.	Cleared	\$3,115.00	62-6500-5760-1190-5810-030-000-201	Educational Consultants	APE Services - October 2022 Orchard	\$1,282.50
					62-6500-5760-1190-5810-020-000-203	Educational Consultants	APE Services - October 2022 River	\$760.00
					62-6500-5760-1190-5810-020-000-203	Educational Consultants	APE Services - November 2022	\$1,072.50
10000663	1/17/2023	Envoy Plan Services	Cleared	\$1,142.79	62-0000-0000-0000-9660-010-000-000	Voluntary Deductions	PR PE12/31/22 PD 1/10/23 403b Roth Pollock hilary	\$887.79
					62-0000-0000-0000-9660-010-000-000	Voluntary Deductions	PR PE12/31/22 PD 1/10/23 403b Rebecca Page	\$250.00
					62-0000-0000-0000-9660-010-000-000	Voluntary Deductions	PR PE12/31/22 PD 1/10/23 403b Zachary Phillips	\$5.00
10000666	1/17/2023	Oak Hills Church	Cleared	\$400.00	62-0000-0000-8700-5602-020-000-000	Other Space Rental	50% Deposit - 2023 Student Winter Concert - 2/3/23 - River	\$400.00
10000669	1/17/2023	School Steps, Inc.	Cleared	\$1,044.00	62-6500-5760-1190-5810-030-000-201	Educational Consultants	DEC22 - CS SLPA - Orchard	\$1,044.00
10000671	1/17/2023	School Steps, Inc.	Cleared	\$7,663.00	62-6500-5760-1190-5810-020-000-203	Educational Consultants	DEC22 - CS SLP - River	\$3,734.50
					62-6500-5760-1190-5810-030-000-201	Educational Consultants	DEC22 - CS SLP - Orchard	\$3,928.50
10000672	1/17/2023	School Steps, Inc.	Cleared	\$225.00	62-6500-5760-1190-5810-020-000-203	Educational Consultants	DEC22 - CS RBT - River	\$225.00

Golden Valley Consolidated

Check Register 1/1/2023 through 1/31/2023

10000667	1/17/2023	Janice Oliver-Iraci	Cleared	\$41.45	62-6300-1110-1000-4315-030-401-208	Classroom Materials & Supplies	REIMB: Writing Paper for Classroom - 12/30/22 - Orchard	\$41.45
10000655	1/17/2023	AT&T	Cleared	\$166.31	62-0000-1110-2700-5900-030-000-000	Communications	Phone Charges - 12/06/22 - 1/5/23 Orchard	\$166.31
10000654	1/17/2023	AT&T	Cleared	\$191.56	62-0000-1110-2700-5900-020-000-000	Communications	Phone Charges - 12/06/22 - 1/5/23 River	\$191.56
10000665	1/17/2023	Sandra McCann	Outstanding	\$129.19	62-6300-1110-1000-4315-030-501-208	Classroom Materials & Supplies	REIMB: Orchard Handwork Supplies - 10/25/22	\$129.19
10000674	1/17/2023	Teddi Jensen Design	Cleared	\$1,800.00	62-0000-0000-2700-5901-020-000-000	Marketing	2022 Annual Report Design - River	\$900.00
					62-0000-0000-2700-5901-030-000-000	Marketing	2022 Annual Report Design - Orchard	\$900.00
10000673	1/17/2023	Swing Education Inc.	Cleared	\$1,530.00	62-7425-1110-1000-5810-030-000-404	Educational Consultants	12/17-12/23/22 - Substitute SVC - Afterschool - Orchard	\$1,170.00
					62-0000-1110-1000-5810-030-000-000	Educational Consultants	12/17-12/23/22 - Substitute SVC - Orchard	\$180.00
					62-7425-1110-1000-5810-020-000-404	Educational Consultants	12/3-12/9/22 - Substitute SVC - Afterschool - River	\$180.00
10000670	1/17/2023	School Steps, Inc.	Cleared	\$5,553.25	62-6500-5760-1190-5810-030-000-201	Educational Consultants	DEC22 - CS BCPA Direct - Orchard	\$3,443.50
					62-6500-5760-1190-5810-020-000-203	Educational Consultants	DEC22 - CS BCPA Direct - River	\$2,109.75
10000668	1/17/2023	School Steps, Inc.	Cleared	\$2,546.25	62-6500-5760-1190-5810-020-000-203	Educational Consultants	DEC22 - CS OT - River	\$1,212.50
					62-6500-5760-1190-5810-030-000-201	Educational Consultants	DEC22 - CS OT - Orchard	\$1,333.75
10000664	1/17/2023	Health Equity	Cleared	\$994.52	62-0000-0000-0000-9660-010-000-000	Voluntary Deductions	Client: 0MV73 PR PE12/31/22 PD 1/10/23 HSA	\$994.52
10000661	1/17/2023	Dick's Carpet One Floor & Home	Cleared	\$990.71	62-2600-1110-1000-4430-020-500-404	Noncapitalized Student Equipment	Round Area Rug for EN Room	\$990.71
10000656	1/17/2023	Aspire Behavior Consulting, LLC	Cleared	\$11,733.75	62-6500-5760-1190-5810-030-000-201	Educational Consultants	Dec 2022 - Behavior Consulting Services	\$11,733.75

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Check Register 1/1/2023 through 1/31/2023

10000658	1/17/2023	Margie Bailey	Outstanding	\$21.08	62-5310-1110 -3700-4700- 030-000-403	Food & Food Supplies	REIMB: Meal Program Supplies - 11/1/22	\$21.08
10000659	1/17/2023	CharterSAFE	Cleared	\$9,718.00	62-0000-1110 -1000-3601- 030-000-000	Worker Compensation Insurance	February Premium 2022-2023 - Worker Comp	\$1,315.00
					62-0000-1110 -1000-3601- 020-000-000	Worker Compensation Insurance	February Premium 2022-2023 - Worker Comp	\$1,315.00
					62-0000-0000 -2700-5400- 030-000-000	Insurance	February Premium 2022-2023 - Package Premium	\$3,544.00
					62-0000-0000 -2700-5400- 020-000-000	Insurance	February Premium 2022-2023 - Package Premium	\$3,544.00
10000657	1/17/2023	Aeries Software	Cleared	\$100.00	62-0000-0000 -7410-5200- 010-000-000	Travel & Conferences	Basic Query Reports - A. Laney - 9/7/22 Webinar	\$100.00
10000675	1/24/2023	C & J Leone, Inc.	Cleared	\$2,751.00	62-0000-0000 -8700-5600- 010-000-000	Space Rental	February 2023 CMO Rent	\$2,751.00
10000679	1/24/2023	San Juan Unified School District	Cleared	\$21,448.00	62-0000-0000 -8700-5600- 020-000-000	Space Rental	February 2023 - River Rent (Palisades)	\$21,448.00
10000676	1/24/2023	Health Equity	Cleared	\$792.17	62-0000-0000 -0000-9660- 010-000-000	Voluntary Deductions	PR October Catch up in December - Zachary Philips	\$143.64
					62-0000-0000 -0000-9660- 010-000-000	Voluntary Deductions	PR October Catch up in December - Jennifer Evans	\$110.61
					62-0000-0000 -0000-9660- 010-000-000	Voluntary Deductions	PR October Catch up in December - Caleb Buckley	\$82.02
					62-0000-0000 -0000-9660- 010-000-000	Voluntary Deductions	PR PE 11/15/22 PD 11/25/22 HSA Company	\$1,003.39
					62-0000-0000 -0000-9660- 010-000-000	Voluntary Deductions	PR October Catch up in December - tim Alves	\$169.80
10000678	1/24/2023	San Juan Unified School District	Cleared	\$20,780.00	62-0000-0000 -8700-5600- 030-000-102	Space Rental	February 2023 - Orchard Rent (Filbert)	\$20,780.00
10000677	1/24/2023	Sacramento County Office of Education	Outstanding	\$46,840.25	62-0000-0000 -0000-9504- 010-000-000	Accrued PERS	December 2022 PERS	\$46,840.25
10000681	1/26/2023	CCHAT Center	Cleared	\$315.00	62-6500-5760 -1190-5810- 020-000-203	Educational Consultants	December 2022 - DHOH Consultation/Direct Services	\$315.00

Golden Valley Consolidated

Check Register 1/1/2023 through 1/31/2023

10000682	1/26/2023	Excel Interpreting LLC	Outstanding	\$173.35	62-0000-1110-1000-5810-030-000-000	Educational Consultants	12/19/22 Spanish Interpretation	\$173.35
10000680	1/26/2023	Charter School Management Corporation	Cleared	\$11,194.60	62-0000-0000-7300-5873-020-000-000	Financial Services	February 2023 - Monthly BBO Support	\$5,597.30
					62-0000-0000-7300-5873-030-000-000	Financial Services	62-0000-0000-7300-5873-020-000-000	\$5,597.30
10000686	1/26/2023	Laura Lovern	Cleared	\$53.00	62-0000-0000-2700-5815-010-000-000	Advertising / Recruiting	REIMB: Livescan	\$53.00
10000688	1/26/2023	Janice Oliver-Iraci	Cleared	\$8.97	62-6300-1110-1000-4315-030-401-208	Classroom Materials & Supplies	REIMB: Math Project Supplies - Beans & Macaroni	\$8.97
10000689	1/26/2023	ODP Business Solutions, LLC	Cleared	\$307.72	62-0000-1110-2100-4300-030-000-000	Materials & Supplies	Paper, Pens, Tape	\$228.41
					62-0000-1110-2100-4300-020-000-000	Materials & Supplies	Kleenex, Refill ENRGL	\$79.31
10000684	1/26/2023	Gopher	Cleared	\$794.08	62-6300-1110-1000-4315-020-505-000	Classroom Materials & Supplies	Classroom Games - PaddlePro Plus Paddle Pack	\$397.04
					62-6300-1110-1000-4315-030-505-208	Classroom Materials & Supplies	Classroom Games - PaddlePro Plus Paddle Pack	\$397.04
10000690	1/26/2023	Swing Education Inc.	Cleared	\$1,470.00	62-7425-1110-1000-5810-030-000-404	Educational Consultants	Substitute Services 01/09 - 01/12/23 - Orchard	\$1,470.00
10000687	1/26/2023	Mercurius	Cleared	\$121.11	62-0000-0000-2700-5901-030-000-302	Marketing	Stockmar Modeling Beeswax Wide - QTY 4	\$60.55
					62-0000-0000-2700-5901-020-000-000	Marketing	Stockmar Modeling Beeswax Wide - QTY 4	\$60.56
10000685	1/26/2023	Marlene Laughter	Cleared	\$225.84	62-0000-0000-2700-5901-020-000-000	Marketing	REIMB: Marketing Ads for Open Enrollment	\$112.92
					62-0000-0000-2700-5901-030-000-302	Marketing	REIMB: Marketing Ads for Open Enrollment	\$112.92
10000683	1/26/2023	Christopher Fryer	Cleared	\$22.00	62-0000-0000-2700-5815-030-000-000	Advertising / Recruiting	REIMB: Live Scan	\$22.00
10000692	1/26/2023	School Food and Wellness Group	Cleared	\$15,000.00	62-5310-0000-3700-5800-030-000-403	Professional/Consulting Services & Operating Expenditures	NSLP Annual Administrative Fee 2022-2023 School Year	\$7,500.00

Golden Valley Consolidated

Check Register 1/1/2023 through 1/31/2023

		LLC			62-5310-0000 -3700-5800- 020-000-403	Professional/Consulting Services & Operating Expenditures	NSLP Annual Administrative Fee 2022-2023 School Year	\$7,500.00
10000691	1/26/2023	Sydney Ernst Strawn	Cleared	\$40.58	62-6300-1110 -1000-4315- 020-201-000	Classroom Materials & Supplies	REIMB: Amazon - Marbles, Pebbles, Fabric Sheet	\$40.58
10000695	1/31/2023	Robin Choi	Cleared	\$67.79	62-6300-1110 -1000-4315- 030-000-000	Classroom Materials & Supplies	REIMB: Target - Math Supplies	\$67.79
10000694	1/31/2023	Madilyn Brown	Outstanding	\$56.00	62-0000-0000 -2700-5815- 010-000-000	Advertising / Recruiting	REIMB: Live Scan - 09/27/22	\$56.00
10000693	1/31/2023	Catherine Archuleta	Outstanding	\$21.00	62-0000-0000 -2700-5815- 030-000-000	Advertising / Recruiting	REIMB: LiveScan	\$21.00
10000697	1/31/2023	Oak Hills Church	Cleared	\$400.00	62-0000-0000 -8700-5605- 020-000-000	Equipment Rental/Lease Expense	Balance Due Student Winter Concert - 2/3/23	\$400.00
10000696	1/31/2023	Jessica Ewing	Cleared	\$18.75	62-0000-0000 -0000-8699- 010-100-000	All Other Local Revenue	06/30/22 EN REFUND	\$18.75
10000698	1/31/2023	U.S. Bank Corporate Payment Systems	Cleared	\$5,802.45	62-0000-0000 -0000-9506- 010-000-000	Credit Card payable	Credit Card Expenses - 01/16/2023 STMT	\$5,802.45
Total Check Amount				\$267,406.99	Total GL Amount			\$268,124.28

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

Charter School Name: Golden Valley Orchard School
(continued) _____
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School Distri
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:
() 2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: _____ Title: _____

To the County Superintendent of Schools:
() 2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Name: _____ Title: _____

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

For Approving Entity:

For Charter School:

Name

Name

Title

Title

Phone

Phone

E-mail

E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools,

pursuant to *Education Code* Section 47604.33.

ACOE District Advisor

Date

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

Charter School Name: Golden Valley Orchard School
(continued)
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	1,872,356.00		1,872,356.00	829,002.00		829,002.00	1,872,356.00		1,872,356.00
Education Protection Account State Aid - Current Year	8012	49,504.00		49,504.00	22,798.00		22,798.00	49,504.00		49,504.00
State Aid - Prior Years	8019	191,283.00		191,283.00			-	191,283.00		191,283.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	664,768.00		664,768.00	272,326.00		272,326.00	664,768.00		664,768.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		2,777,911.00	-	2,777,911.00	1,124,126.00	-	1,124,126.00	2,777,911.00	-	2,777,911.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290		40,644.00	40,644.00		3,867.00	3,867.00		40,655.00	40,655.00
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220		42,666.00	42,666.00		21,287.37	21,287.37		34,200.00	34,200.00
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		16,798.00	16,798.00		20,969.00	20,969.00		51,375.00	51,375.00
Total, Federal Revenues		-	100,108.00	100,108.00	-	46,123.37	46,123.37	-	126,230.00	126,230.00
3. Other State Revenues										
Special Education - State	StateRevSE		144,586.44	144,586.44		53,075.00	53,075.00		144,586.44	144,586.44
All Other State Revenues	StateRevAO	46,618.00	426,713.93	473,331.93	20,623.33	283,755.27	304,378.60	46,617.92	421,180.93	467,798.85
Total, Other State Revenues		46,618.00	571,300.37	617,918.37	20,623.33	336,830.27	357,453.60	46,617.92	565,767.37	612,385.29
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	20,000.00		20,000.00	8,889.76		8,889.76	20,000.00		20,000.00
Total, Local Revenues		20,000.00	-	20,000.00	8,889.76	-	8,889.76	20,000.00	-	20,000.00
5. TOTAL REVENUES										
		2,844,529.00	671,408.37	3,515,937.37	1,153,639.09	382,953.64	1,536,592.73	2,844,528.92	691,997.37	3,536,526.29
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	774,564.25	62,150.00	836,714.25	509,154.26	39,709.50	548,863.76	740,312.25	79,420.00	819,732.25
Certificated Pupil Support Salaries	1200	-		-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	131,761.00		131,761.00	63,556.63	206.25	63,762.88	128,835.00	500.00	129,335.00
Other Certificated Salaries	1900	153,579.00	77,100.00	230,679.00	53,896.87	83,404.71	137,301.58	94,192.00	166,808.00	261,000.00
Total, Certificated Salaries		1,059,904.25	139,250.00	1,199,154.25	626,607.76	123,320.46	749,928.22	963,339.25	246,728.00	1,210,067.25
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	91,113.60	30,537.00	121,650.60	62,150.96	17,880.35	80,031.31	81,038.60	35,760.00	116,798.60
Non-certificated Support Salaries	2200	21,548.00	30,900.00	52,448.00	20,516.84	23,731.45	44,248.29	21,000.00	30,235.00	51,235.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-		-			-			-
Clerical and Office Salaries	2400	75,728.00		75,728.00	43,916.32		43,916.32	73,302.00		73,302.00
Other Non-certificated Salaries	2900	59,136.00	31,660.00	90,796.00	8,017.12	23,467.78	31,484.90	41,440.00	46,934.00	88,374.00
Total, Non-certificated Salaries		247,525.60	93,097.00	340,622.60	134,601.24	65,079.58	199,680.82	216,780.60	112,929.00	329,709.60
3. Employee Benefits										
STRS	3101-3102	172,958.18	26,600.00	199,558.18	100,746.05	19,515.53	120,261.58	160,358.18	39,200.00	199,558.18
PERS	3201-3202	88,603.00	24,200.00	112,803.00	47,018.67	17,063.18	64,081.85	78,677.00	34,126.00	112,803.00
OASDI / Medicare / Alternative	3301-3302	54,328.00	10,710.00	65,038.00	24,665.11	7,702.58	32,367.69	29,600.00	15,400.00	45,000.00
Health and Welfare Benefits	3401-3402	115,524.98	3,900.00	119,424.98	64,187.85	9,283.52	73,471.37	100,824.98	18,600.00	119,424.98
Unemployment Insurance	3501-3502	13,753.00	1,320.00	15,073.00	4,247.03	1,539.30	5,786.33	11,993.00	3,080.00	15,073.00
Workers' Compensation Insurance	3601-3602	9,925.00	2,040.00	11,965.00	10,937.99	681.78	11,619.77	12,900.00	1,400.00	14,300.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		455,092.16	68,770.00	523,862.16	251,802.70	55,785.89	307,588.59	394,353.16	111,806.00	506,159.16
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	1,200.00		1,200.00			-	10,000.00		10,000.00
Books and Other Reference Materials	4200	-		-			-			-
Materials and Supplies	4300	8,000.00	65,000.00	73,000.00	11,131.86	55,001.65	66,133.51	11,500.00	61,500.00	73,000.00
Noncapitalized Equipment	4400	15,000.00	16,000.00	31,000.00	18,236.00	20,414.95	38,650.95	18,500.00	21,300.00	39,800.00
Food	4700	-	150,000.00	150,000.00		76,295.43	76,295.43	-	140,000.00	140,000.00
Total, Books and Supplies		24,200.00	231,000.00	255,200.00	29,367.86	151,712.03	181,079.89	40,000.00	222,800.00	262,800.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-			-			-
Travel and Conferences	5200	1,500.00	20,500.00	22,000.00	9,629.59	10,067.16	19,696.75	11,000.00	11,000.00	22,000.00
Dues and Memberships	5300	6,200.00		6,200.00	5,550.00		5,550.00	6,200.00		6,200.00
Insurance	5400	28,427.00		28,427.00	25,412.04		25,412.04	28,427.00		28,427.00
Operations and Housekeeping Services	5500	26,000.00		26,000.00	10,903.45		10,903.45	26,000.00		26,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	261,294.00		261,294.00	152,008.41		152,008.41	265,453.50		265,453.50
Transfers of Direct Costs	5700-5799	-	-	-			-			-
Professional/Consulting Services and Operating Expend.	5800	547,711.00	200,000.00	747,711.00	319,707.93	142,439.69	462,147.62	630,956.00	200,000.00	830,956.00
Communications	5900	8,350.00		8,350.00	8,904.44		8,904.44	11,000.00		11,000.00
Total, Services and Other Operating Expenditures		879,482.00	220,500.00	1,099,982.00	532,115.86	152,506.85	684,622.71	979,036.50	211,000.00	1,190,036.50
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			-			-			-
Depreciation Expense (for accrual basis only)	6900	1,143.76		1,143.76			-	1,143.76		1,143.76
Amortization Expense-Lease Assets	6910			-			-			-
Total, Capital Outlay		1,143.76	-	1,143.76	-	-	-	1,143.76	-	1,143.76
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			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:				-			-			-
Interest	7438			-			-			-

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

Charter School Name: Golden Valley Orchard School
(continued)
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,667,347.77	752,617.00	3,419,964.77	1,574,495.42	548,404.81	2,122,900.23	2,594,653.27	905,263.00	3,499,916.27
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		177,181.23	(81,208.63)	95,972.60	(420,856.33)	(165,451.17)	(586,307.50)	249,875.65	(213,265.63)	36,610.02
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-	(213,265.63)	213,265.63	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	(213,265.63)	213,265.63	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		177,181.23	(81,208.63)	95,972.60	(420,856.33)	(165,451.17)	(586,307.50)	36,610.02	-	36,610.02
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	139,117.00		139,117.00	139,117.00		139,117.00	139,117.00		139,117.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		139,117.00		139,117.00	139,117.00		139,117.00	139,117.00		139,117.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		316,298.23	(81,208.63)	235,089.60	(281,739.33)	(165,451.17)	(447,190.50)	175,727.02	-	175,727.02
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	102,598.94		102,598.94			-	104,997.00		104,997.00
Unassigned/Unappropriated Amount	9790	213,699.29	(81,208.63)	132,490.66	(281,739.33)	(165,451.17)	(447,190.50)	70,730.02	-	70,730.02

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

Charter School Name: Golden Valley Orchard School
(continued)
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,872,356.00	829,002.00	1,872,356.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	49,504.00	22,798.00	49,504.00	-	0.00%
State Aid - Prior Years	8019	191,283.00	-	191,283.00	-	0.00%
Transfer of Charter Schools In Lieu of Property Taxes	8096	664,768.00	272,326.00	664,768.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,777,911.00	1,124,126.00	2,777,911.00	-	0.00%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	40,644.00	3,867.00	40,655.00	11.00	0.03%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	42,666.00	21,287.37	34,200.00	(8,466.00)	-19.84%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	16,798.00	20,969.00	51,375.00	34,577.00	205.84%
Total, Federal Revenues		100,108.00	46,123.37	126,230.00	26,122.00	26.09%
3. Other State Revenues						
Special Education - State	StateRevSE	144,586.44	53,075.00	144,586.44	-	0.00%
All Other State Revenues	StateRevAO	473,331.93	304,378.60	467,798.85	(5,533.08)	-1.17%
Total, Other State Revenues		617,918.37	357,453.60	612,385.29	(5,533.08)	-0.90%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	20,000.00	8,889.76	20,000.00	-	0.00%
Total, Local Revenues		20,000.00	8,889.76	20,000.00	-	0.00%
5. TOTAL REVENUES						
		3,515,937.37	1,536,592.73	3,536,526.29	20,588.92	0.59%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	836,714.25	548,863.76	819,732.25	(16,982.00)	-2.03%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	131,761.00	63,762.88	129,335.00	(2,426.00)	-1.84%
Other Certificated Salaries	1900	230,679.00	137,301.58	261,000.00	30,321.00	13.14%
Total, Certificated Salaries		1,199,154.25	749,928.22	1,210,067.25	10,913.00	0.91%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	121,650.60	80,031.31	116,798.60	(4,852.00)	-3.99%
Non-certificated Support Salaries	2200	52,448.00	44,248.29	51,235.00	(1,213.00)	-2.31%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	75,728.00	43,916.32	73,302.00	(2,426.00)	-3.20%
Other Non-certificated Salaries	2900	90,796.00	31,484.90	88,374.00	(2,422.00)	-2.67%
Total, Non-certificated Salaries		340,622.60	199,680.82	329,709.60	(10,913.00)	-3.20%
3. Employee Benefits						
STRS	3101-3102	199,558.18	120,261.58	199,558.18	-	0.00%
PERS	3201-3202	112,803.00	64,081.85	112,803.00	-	0.00%
OASDI / Medicare / Alternative	3301-3302	65,038.00	32,367.69	45,000.00	(20,038.00)	-30.81%
Health and Welfare Benefits	3401-3402	119,424.98	73,471.37	119,424.98	-	0.00%
Unemployment Insurance	3501-3502	15,073.00	5,786.33	15,073.00	-	0.00%
Workers' Compensation Insurance	3601-3602	11,965.00	11,619.77	14,300.00	2,335.00	19.52%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		523,862.16	307,588.59	506,159.16	(17,703.00)	-3.38%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,200.00	-	10,000.00	8,800.00	733.33%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	73,000.00	66,133.51	73,000.00	-	0.00%
Noncapitalized Equipment	4400	31,000.00	38,650.95	39,800.00	8,800.00	28.39%
Food	4700	150,000.00	76,295.43	140,000.00	(10,000.00)	-6.67%
Total, Books and Supplies		255,200.00	181,079.89	262,800.00	7,600.00	2.98%

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

Charter School Name: Golden Valley Orchard School
(continued)
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	22,000.00	19,696.75	22,000.00	-	0.00%
Dues and Memberships	5300	6,200.00	5,550.00	6,200.00	-	0.00%
Insurance	5400	28,427.00	25,412.04	28,427.00	-	0.00%
Operations and Housekeeping Services	5500	26,000.00	10,903.45	26,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	261,294.00	152,008.41	265,453.50	4,159.50	1.59%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	747,711.00	462,147.62	830,956.00	83,245.00	11.13%
Communications	5900	8,350.00	8,904.44	11,000.00	2,650.00	31.74%
Total, Services and Other Operating Expenditures		1,099,982.00	684,622.71	1,190,036.50	90,054.50	8.19%
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	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	1,143.76	-	1,143.76	-	0.00%
Amorization Expense-Lease Assets	6910	-	-	-	-	
Total, Capital Outlay		1,143.76	-	1,143.76	-	0.00%
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	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		3,419,964.77	2,122,900.23	3,499,916.27	79,951.50	2.34%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		95,972.60	(586,307.50)	36,610.02	(59,362.58)	-61.85%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		95,972.60	(586,307.50)	36,610.02	(59,362.58)	-61.85%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	139,117.00	139,117.00	139,117.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		139,117.00	139,117.00	139,117.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		235,089.60	(447,190.50)	175,727.02		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	

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

Charter School Name: Golden Valley Orchard School
 (continued)
 CDS #: 34-67447-0132399
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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	102,598.94	-	104,997.00	2,398.06	2.34%
Unassigned/Unappropriated Amount	9790	132,490.66	(447,190.50)	70,730.02	(61,760.64)	-46.62%

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

Charter School Name: Golden Valley Orchard School
(continued) _____
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

This charter school uses the following basis of accounting:

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

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,872,356.00	0.00	1,872,356.00	2,212,332.00	2,330,296.00
Education Protection Account State Aid - Current Year	8012	49,504.00	0.00	49,504.00	51,888.00	51,888.00
State Aid - Prior Years	8019	191,283.00	0.00	191,283.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	664,768.00	0.00	664,768.00	674,544.00	674,544.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,777,911.00	0.00	2,777,911.00	2,938,764.00	3,056,728.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	40,655.00	40,655.00	35,828.00	35,828.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	34,200.00	34,200.00	39,000.00	39,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	51,375.00	51,375.00	0.00	0.00
Total, Federal Revenues		0.00	126,230.00	126,230.00	74,828.00	74,828.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	144,586.44	144,586.44	157,843.50	157,843.50
All Other State Revenues	StateRevAO	46,617.92	421,180.93	467,798.85	376,627.92	376,830.28
Total, Other State Revenues		46,617.92	565,767.37	612,385.29	534,471.41	534,673.77
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	20,000.00	0.00	20,000.00	46,865.00	46,865.00
Total, Local Revenues		20,000.00	0.00	20,000.00	46,865.00	46,865.00
5. TOTAL REVENUES						
		2,844,528.92	691,997.37	3,536,526.29	3,594,928.41	3,713,094.77
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	740,312.25	79,420.00	819,732.25	844,324.22	869,653.94
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	128,835.00	500.00	129,335.00	133,215.05	137,211.50
Other Certificated Salaries	1900	94,192.00	166,808.00	261,000.00	233,851.20	240,866.74
Total, Certificated Salaries		963,339.25	246,728.00	1,210,067.25	1,211,390.47	1,247,732.18
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	81,038.60	35,760.00	116,798.60	120,302.56	123,911.63
Non-certificated Support Salaries	2200	21,000.00	30,235.00	51,235.00	52,772.05	54,355.21
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	73,302.00	0.00	73,302.00	75,501.06	77,766.09
Other Non-certificated Salaries	2900	41,440.00	46,934.00	88,374.00	91,025.22	93,755.98
Total, Non-certificated Salaries		216,780.60	112,929.00	329,709.60	339,600.89	349,788.91

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	160,358.18	39,200.00	199,558.18	231,375.58	238,316.85
PERS	3201-3202	78,677.00	34,126.00	112,803.00	86,156.75	88,741.45
OASDI / Medicare / Alternative	3301-3302	29,600.00	15,400.00	45,000.00	47,700.00	50,562.00
Health and Welfare Benefits	3401-3402	100,824.98	18,600.00	119,424.98	121,813.48	125,467.88
Unemployment Insurance	3501-3502	11,993.00	3,080.00	15,073.00	15,975.21	16,454.47
Workers' Compensation Insurance	3601-3602	12,900.00	1,400.00	14,300.00	14,597.32	15,098.84
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00

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

Charter School Name: Golden Valley Orchard School
(continued) _____
CDS #: 34-67447-0132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2022/23

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		394,353.16	111,806.00	506,159.16	517,618.34	534,641.49
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,000.00	0.00	10,000.00	1,224.00	1,248.48
Books and Other Reference Materials	4200	0.00	0.00	0.00		
Materials and Supplies	4300	11,500.00	61,500.00	73,000.00	74,460.00	75,949.20
Noncapitalized Equipment	4400	18,500.00	21,300.00	39,800.00	32,130.00	32,772.60
Food	4700	0.00	140,000.00	140,000.00	142,800.00	145,656.00
Total, Books and Supplies		40,000.00	222,800.00	262,800.00	250,614.00	255,626.28
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	11,000.00	11,000.00	22,000.00	46,920.00	47,858.40
Dues and Memberships	5300	6,200.00	0.00	6,200.00	6,324.00	6,450.48
Insurance	5400	28,427.00	0.00	28,427.00	28,995.54	29,575.45
Operations and Housekeeping Services	5500	26,000.00	0.00	26,000.00	26,520.00	27,050.40
Rentals, Leases, Repairs, and Noncap. Improvements	5600	265,453.50	0.00	265,453.50	270,762.57	276,177.82
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	630,956.00	200,000.00	830,956.00	843,370.00	868,016.00
Communications	5900	11,000.00	0.00	11,000.00	11,220.00	11,444.40
Total, Services and Other Operating Expenditures		979,036.50	211,000.00	1,190,036.50	1,234,112.11	1,266,572.95
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
Depreciation Expense (for accrual basis only)	6900	1,143.76	0.00	1,143.76	0.00	0.00
Amorization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		1,143.76	0.00	1,143.76	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	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,594,653.27	905,263.00	3,499,916.27	3,553,335.80	3,654,361.82
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		249,875.65	(213,265.63)	36,610.02	41,592.61	58,732.96

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(213,265.63)	213,265.63	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(213,265.63)	213,265.63	0.00	0.00	0.00

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

Charter School Name: Golden Valley Orchard School
 (continued) _____
 CDS #: 34-67447-0132399
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 1728
 Fiscal Year: 2022/23

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		36,610.02	0.00	36,610.02	41,592.61	58,732.96
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	139,117.00	0.00	139,117.00	175,727.02	217,319.63
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		139,117.00	0.00	139,117.00	175,727.02	217,319.63
2. Ending Fund Balance, June 30 (E + F.1.c.)		175,727.02	0.00	175,727.02	217,319.63	276,052.58
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	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	104,997.00	0.00	104,997.00	106,600.00	109,630.00
Unassigned/Unappropriated Amount	9790	70,730.02	0.00	70,730.02	110,719.63	166,422.58

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

Charter School Name: Golden Valley River
(continued) _____
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School Distri
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- _____ **QUALIFIED CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- _____ **NEGATIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:
() 2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: _____ Title: _____

To the County Superintendent of Schools:
() 2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Name: _____ Title: _____

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

For Approving Entity:

Barbara Gross
Name
Manager, Fiscal Services
Title
(916)971-9119
Phone
barbara.gross@sanjuan.edu
E-mail

For Charter School:

Caleb Buckley
Name
Executive Director
Title
(916)597-1478
Phone
cbuckley@goldenvalleycharter.org
E-mail

pursuant to *Education Code* Section 47604.33.

Date

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

Charter School Name: Golden Valley River
(continued)
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	1,510,271.00		1,510,271.00	599,952.00		599,952.00	1,543,243.00		1,543,243.00
Education Protection Account State Aid - Current Year	8012	768,260.00		768,260.00	353,896.00		353,896.00	768,260.00		768,260.00
State Aid - Prior Years	8019	22,954.00		22,954.00				22,954.00		22,954.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	774,748.00		774,748.00	314,875.00		314,875.00	743,626.00		743,626.00
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		3,076,233.00	-	3,076,233.00	1,268,723.00	-	1,268,723.00	3,078,083.00	-	3,078,083.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290		49,711.00	49,711.00		4,074.00	4,074.00		49,722.00	49,722.00
Special Education - Federal	8181, 8182		-	-						
Child Nutrition - Federal	8220		68,333.00	68,333.00		31,293.01	31,293.01		50,400.00	50,400.00
Donated Food Commodities	8221		-	-						
Other Federal Revenues	8110, 8260-8299		20,851.00	20,851.00		15,622.00	15,622.00		60,635.00	60,635.00
Total, Federal Revenues		-	138,895.00	138,895.00	-	50,989.01	50,989.01	-	160,757.00	160,757.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	165,318.00	165,318.00		57,133.00	57,133.00		165,318.00	165,318.00
All Other State Revenues	StateRevAO	48,640.00	572,094.00	620,734.00	23,245.85	365,312.69	388,558.54	53,888.00	505,779.21	559,667.21
Total, Other State Revenues		48,640.00	737,412.00	786,052.00	23,245.85	422,445.69	445,691.54	53,888.00	671,097.21	724,985.21
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	20,000.00		20,000.00	13,339.55		13,339.55	20,000.00		20,000.00
Total, Local Revenues		20,000.00	-	20,000.00	13,339.55	-	13,339.55	20,000.00	-	20,000.00
5. TOTAL REVENUES										
		3,144,873.00	876,307.00	4,021,180.00	1,305,308.40	473,434.70	1,778,743.10	3,151,971.00	831,854.21	3,983,825.21
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	977,513.50	174,465.00	1,151,978.50	590,484.80	118,273.01	708,757.81	891,632.50	236,550.00	1,128,182.50
Certificated Pupil Support Salaries	1200	-		-						
Certificated Supervisors' and Administrators' Salaries	1300	120,344.00		120,344.00	56,491.91	206.25	56,698.16	117,200.00	500.00	117,700.00
Other Certificated Salaries	1900	40,552.00	47,130.00	87,682.00	31,559.67	27,301.48	58,861.15	80,656.00	54,602.00	135,258.00
Total, Certificated Salaries		1,138,409.50	221,595.00	1,360,004.50	678,536.38	145,780.74	824,317.12	1,089,488.50	291,652.00	1,381,140.50
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	143,673.00	85,230.00	228,903.00	86,842.71	68,452.02	155,294.73	90,000.00	128,327.00	218,327.00
Non-certificated Support Salaries	2200	64,548.00	28,900.00	93,448.00	37,216.23	22,999.76	60,215.99	64,548.00	24,934.00	89,482.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-		-						
Clerical and Office Salaries	2400	69,148.00		69,148.00	39,753.12		39,753.12	66,504.00		66,504.00
Other Non-certificated Salaries	2900	26,190.00	30,100.00	56,290.00	4,391.16	29,555.13	33,946.29	22,240.00	30,100.00	52,340.00
Total, Non-certificated Salaries		303,559.00	144,230.00	447,789.00	168,203.22	121,006.91	289,210.13	243,292.00	183,361.00	426,653.00
3. Employee Benefits										
STRS	3101-3102	183,696.76	42,325.00	226,021.76	108,361.25	21,987.37	130,348.62	182,021.76	44,000.00	226,021.76
PERS	3201-3202	86,068.00	37,500.00	123,568.00	53,507.72	24,752.77	78,260.49	73,968.00	49,600.00	123,568.00
OASDI / Medicare / Alternative	3301-3302	73,589.56	13,000.00	86,589.56	27,126.83	13,084.64	40,211.47	34,000.00	26,000.00	60,000.00
Health and Welfare Benefits	3401-3402	112,872.00	18,900.00	131,772.00	62,290.66	22,792.98	85,083.64	86,172.00	45,600.00	131,772.00
Unemployment Insurance	3501-3502	18,460.00	1,425.00	19,885.00	3,888.78	2,023.36	5,912.14	17,684.80	2,200.00	19,884.80
Workers' Compensation Insurance	3601-3602	7,000.00	4,200.00	11,200.00	10,985.75	1,399.25	12,385.00	8,200.00	3,000.00	11,200.00
OPEB, Allocated	3701-3702	-	-	-						
OPEB, Active Employees	3751-3752	-	-	-						
Other Employee Benefits	3901-3902	-	-	-						
Total, Employee Benefits		481,686.32	117,350.00	599,036.32	266,160.99	86,040.37	352,201.36	402,046.56	170,400.00	572,446.56
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	-	-						
Books and Other Reference Materials	4200	-	-	-						
Materials and Supplies	4300	10,000.00	70,000.00	80,000.00	9,966.30	62,469.21	72,435.51	10,000.00	70,000.00	80,000.00
Noncapitalized Equipment	4400	15,000.00	10,000.00	25,000.00	19,436.42	15,157.04	34,593.46	19,450.00	15,426.00	34,876.00
Food	4700	-	200,000.00	200,000.00		80,071.17	80,071.17	-	175,000.00	175,000.00
Total, Books and Supplies		25,000.00	280,000.00	305,000.00	29,402.72	157,697.42	187,100.14	29,450.00	260,426.00	289,876.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100									
Travel and Conferences	5200	1,000.00	22,000.00	23,000.00	18,678.31	4,952.27	23,630.58	19,000.00	6,000.00	25,000.00
Dues and Memberships	5300	6,750.00		6,750.00	8,869.50		8,869.50	9,000.00		9,000.00
Insurance	5400	29,173.00		29,173.00	26,159.96		26,159.96	29,173.00		29,173.00
Operations and Housekeeping Services	5500	37,075.00		37,075.00	18,647.65		18,647.65	37,075.00		37,075.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	285,368.00		285,368.00	155,527.53		155,527.53	287,568.00		287,568.00
Transfers of Direct Costs	5700-5799	-		-						
Professional/Consulting Services and Operating Expend.	5800	626,704.00	91,132.00	717,836.00	365,489.70	56,710.94	422,200.64	699,716.00	114,000.00	813,716.00
Communications	5900	8,650.00		8,650.00	9,014.70	54.30	9,069.00	10,500.00	500.00	11,000.00
Total, Services and Other Operating Expenditures		994,720.00	113,132.00	1,107,852.00	602,387.35	61,717.51	664,104.86	1,092,032.00	120,500.00	1,212,532.00
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									
Depreciation Expense (for accrual basis only)	6900	2,626.00		2,626.00				2,626.00		2,626.00
Amortization Expense-Lease Assets	6910									
Total, Capital Outlay		2,626.00	-	2,626.00	-	-	-	2,626.00	-	2,626.00
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									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									

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

Charter School Name: Golden Valley River
(continued)
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,946,000.82	876,307.00	3,822,307.82	1,744,690.66	572,242.95	2,316,933.61	2,858,935.06	1,026,339.00	3,885,274.06
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		198,872.18	-	198,872.18	(439,382.26)	(98,808.25)	(538,190.51)	293,035.94	(194,484.79)	98,551.15
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		198,872.18	-	198,872.18	(439,382.26)	(98,808.25)	(538,190.51)	293,035.94	(194,484.79)	98,551.15
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	885,960.00		885,960.00	885,960.00		885,960.00	885,960.00		885,960.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		885,960.00	-	885,960.00	885,960.00	-	885,960.00	885,960.00	-	885,960.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,084,832.18	-	1,084,832.18	446,577.74	(98,808.25)	347,769.49	1,178,995.94	(194,484.79)	984,511.15
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			-			-	116,558.00		116,558.00
Unassigned/Unappropriated Amount	9790	1,084,832.18	-	1,084,832.18	446,577.74	(98,808.25)	347,769.49	1,062,437.94	(194,484.79)	867,953.15

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

Charter School Name: Golden Valley River
(continued)
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,510,271.00	599,952.00	1,543,243.00	32,972.00	2.18%
Education Protection Account State Aid - Current Year	8012	768,260.00	353,896.00	768,260.00	-	0.00%
State Aid - Prior Years	8019	22,954.00	-	22,954.00	-	0.00%
Transfer of Charter Schools In Lieu of Property Taxes	8096	774,748.00	314,875.00	743,626.00	(31,122.00)	-4.02%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,076,233.00	1,268,723.00	3,078,083.00	1,850.00	0.06%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	49,711.00	4,074.00	49,722.00	11.00	0.02%
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	68,333.00	31,293.01	50,400.00	(17,933.00)	-26.24%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	20,851.00	15,622.00	60,635.00	39,784.00	190.80%
Total, Federal Revenues		138,895.00	50,989.01	160,757.00	21,862.00	15.74%
3. Other State Revenues						
Special Education - State	StateRevSE	165,318.00	57,133.00	165,318.00	-	0.00%
All Other State Revenues	StateRevAO	620,734.00	388,558.54	559,667.21	(61,066.79)	-9.84%
Total, Other State Revenues		786,052.00	445,691.54	724,985.21	(61,066.79)	-7.77%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	20,000.00	13,339.55	20,000.00	-	0.00%
Total, Local Revenues		20,000.00	13,339.55	20,000.00	-	0.00%
5. TOTAL REVENUES						
		4,021,180.00	1,778,743.10	3,983,825.21	(37,354.79)	-0.93%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,151,978.50	708,757.81	1,128,182.50	(23,796.00)	-2.07%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	120,344.00	56,698.16	117,700.00	(2,644.00)	-2.20%
Other Certificated Salaries	1900	87,682.00	58,861.15	135,258.00	47,576.00	54.26%
Total, Certificated Salaries		1,360,004.50	824,317.12	1,381,140.50	21,136.00	1.55%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	228,903.00	155,294.73	218,327.00	(10,576.00)	-4.62%
Non-certificated Support Salaries	2200	93,448.00	60,215.99	89,482.00	(3,966.00)	-4.24%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	69,148.00	39,753.12	66,504.00	(2,644.00)	-3.82%
Other Non-certificated Salaries	2900	56,290.00	33,946.29	52,340.00	(3,950.00)	-7.02%
Total, Non-certificated Salaries		447,789.00	289,210.13	426,653.00	(21,136.00)	-4.72%
3. Employee Benefits						
STRS	3101-3102	226,021.76	130,348.62	226,021.76	-	0.00%
PERS	3201-3202	123,568.00	78,260.49	123,568.00	-	0.00%
OASDI / Medicare / Alternative	3301-3302	86,589.56	40,211.47	60,000.00	(26,589.56)	-30.71%
Health and Welfare Benefits	3401-3402	131,772.00	85,083.64	131,772.00	-	0.00%
Unemployment Insurance	3501-3502	19,885.00	5,912.14	19,884.80	(0.20)	0.00%
Workers' Compensation Insurance	3601-3602	11,200.00	12,385.00	11,200.00	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		599,036.32	352,201.36	572,446.56	(26,589.76)	-4.44%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	80,000.00	72,435.51	80,000.00	-	0.00%
Noncapitalized Equipment	4400	25,000.00	34,593.46	34,876.00	9,876.00	39.50%
Food	4700	200,000.00	80,071.17	175,000.00	(25,000.00)	-12.50%
Total, Books and Supplies		305,000.00	187,100.14	289,876.00	(15,124.00)	-4.96%

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

Charter School Name: Golden Valley River
(continued)
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	23,000.00	23,630.58	25,000.00	2,000.00	8.70%
Dues and Memberships	5300	6,750.00	8,869.50	9,000.00	2,250.00	33.33%
Insurance	5400	29,173.00	26,159.96	29,173.00	-	0.00%
Operations and Housekeeping Services	5500	37,075.00	18,647.65	37,075.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	285,368.00	155,527.53	287,568.00	2,200.00	0.77%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	717,836.00	422,200.64	813,716.00	95,880.00	13.36%
Communications	5900	8,650.00	9,069.00	11,000.00	2,350.00	27.17%
Total, Services and Other Operating Expenditures		1,107,852.00	664,104.86	1,212,532.00	104,680.00	9.45%
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	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	2,626.00	-	2,626.00	-	0.00%
Amorization Expense-Lease Assets	6910	-	-	-	-	
Total, Capital Outlay		2,626.00	-	2,626.00	-	0.00%
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	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		3,822,307.82	2,316,933.61	3,885,274.06	62,966.24	1.65%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		198,872.18	(538,190.51)	98,551.15	(100,321.03)	-50.44%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		198,872.18	(538,190.51)	98,551.15	(100,321.03)	-50.44%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	885,960.00	885,960.00	885,960.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		885,960.00	885,960.00	885,960.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,084,832.18	347,769.49	984,511.15		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	

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

Charter School Name: Golden Valley River
 (continued)
 CDS #: 36674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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	-	-	116,558.00	116,558.00	New
Unassigned/Unappropriated Amount	9790	1,084,832.18	347,769.49	867,953.15	(216,879.03)	-19.99%

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

Charter School Name: Golden Valley River
(continued) _____
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

This charter school uses the following basis of accounting:

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

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,543,243.00	0.00	1,543,243.00	1,823,574.00	1,926,668.00
Education Protection Account State Aid - Current Year	8012	768,260.00	0.00	768,260.00	874,357.00	909,505.00
State Aid - Prior Years	8019	22,954.00	0.00	22,954.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	743,626.00	0.00	743,626.00	782,689.00	782,689.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,078,083.00	0.00	3,078,083.00	3,480,620.00	3,618,862.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	49,722.00	49,722.00	44,096.00	44,096.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	50,400.00	50,400.00	42,000.00	42,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	60,635.00	60,635.00	0.00	0.00
Total, Federal Revenues		0.00	160,757.00	160,757.00	86,096.00	86,096.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	165,318.00	165,318.00	183,310.29	183,310.29
All Other State Revenues	StateRevAO	53,888.00	505,779.21	559,667.21	445,546.11	445,729.81
Total, Other State Revenues		53,888.00	671,097.21	724,985.21	628,856.39	629,040.10
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	20,000.00	0.00	20,000.00	42,025.00	42,025.00
Total, Local Revenues		20,000.00	0.00	20,000.00	42,025.00	42,025.00
5. TOTAL REVENUES						
		3,151,971.00	831,854.21	3,983,825.21	4,237,597.39	4,376,023.10
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	891,632.50	236,550.00	1,128,182.50	1,162,027.98	1,196,888.81
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	117,200.00	500.00	117,700.00	121,231.00	124,867.93
Other Certificated Salaries	1900	80,656.00	54,602.00	135,258.00	88,950.80	91,619.32
Total, Certificated Salaries		1,089,488.50	291,652.00	1,381,140.50	1,372,209.78	1,413,376.07
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	90,000.00	128,327.00	218,327.00	224,876.81	231,623.11
Non-certificated Support Salaries	2200	64,548.00	24,934.00	89,482.00	92,166.46	94,931.45
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	66,504.00	0.00	66,504.00	68,499.12	70,554.09
Other Non-certificated Salaries	2900	22,240.00	30,100.00	52,340.00	53,910.20	55,527.51
Total, Non-certificated Salaries		243,292.00	183,361.00	426,653.00	439,452.59	452,636.17

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	182,021.76	44,000.00	226,021.76	256,212.57	269,954.83
PERS	3201-3202	73,968.00	49,600.00	123,568.00	127,275.04	131,093.29
OASDI / Medicare / Alternative	3301-3302	34,000.00	26,000.00	60,000.00	63,600.00	67,416.00
Health and Welfare Benefits	3401-3402	86,172.00	45,600.00	131,772.00	134,407.44	138,439.66
Unemployment Insurance	3501-3502	17,684.80	2,200.00	19,884.80	18,433.12	18,986.12
Workers' Compensation Insurance	3601-3602	8,200.00	3,000.00	11,200.00	12,158.36	12,752.07
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00

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

Charter School Name: Golden Valley River
(continued) _____
CDS #: 36674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2022/23

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		402,046.56	170,400.00	572,446.56	612,086.53	638,641.97
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	10,000.00	70,000.00	80,000.00	81,600.00	83,232.00
Noncapitalized Equipment	4400	19,450.00	15,426.00	34,876.00	27,540.00	28,090.80
Food	4700	0.00	175,000.00	175,000.00	178,500.00	182,070.00
Total, Books and Supplies		29,450.00	260,426.00	289,876.00	287,640.00	293,392.80
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	19,000.00	6,000.00	25,000.00	51,510.00	52,540.20
Dues and Memberships	5300	9,000.00	0.00	9,000.00	9,180.00	9,363.60
Insurance	5400	29,173.00	0.00	29,173.00	29,756.46	30,351.59
Operations and Housekeeping Services	5500	37,075.00	0.00	37,075.00	37,816.50	38,572.83
Rentals, Leases, Repairs, and Noncap. Improvements	5600	287,568.00	0.00	287,568.00	293,319.36	299,185.75
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	699,716.00	114,000.00	813,716.00	824,504.00	849,935.00
Communications	5900	10,500.00	500.00	11,000.00	11,220.00	11,444.40
Total, Services and Other Operating Expenditures		1,092,032.00	120,500.00	1,212,532.00	1,257,306.32	1,291,393.37
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
Depreciation Expense (for accrual basis only)	6900	2,626.00	0.00	2,626.00	0.00	0.00
Amorization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		2,626.00	0.00	2,626.00	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	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,858,935.06	1,026,339.00	3,885,274.06	3,968,695.22	4,089,440.37
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		293,035.94	(194,484.79)	98,551.15	268,902.18	286,582.72

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00

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

Charter School Name: Golden Valley River
 (continued) _____
 CDS #: 36674470114983
 Charter Approving Entity: San Juan Unified School District
 County: Sacramento
 Charter #: 0946
 Fiscal Year: 2022/23

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		293,035.94	(194,484.79)	98,551.15	268,902.18	286,582.72
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	885,960.00	0.00	885,960.00	984,511.15	1,253,413.33
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		885,960.00	0.00	885,960.00	984,511.15	1,253,413.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,178,995.94	(194,484.79)	984,511.15	1,253,413.33	1,539,996.05
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	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	116,558.00	0.00	116,558.00	119,067.00	122,683.00
Unassigned/Unappropriated Amount	9790	1,062,437.94	(194,484.79)	867,953.15	1,134,346.33	1,417,313.05