



## Golden Charter Academy

### GCA Board of Trustees Meeting

Published on December 11, 2023 at 4:30 PM PST

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#### Date and Time

Thursday December 14, 2023 at 4:00 PM PST

#### Location

Golden Charter Academy is inviting you to a scheduled Zoom meeting.

Topic: GCA Board of Trustees Regular Meetings

Time: December 14, 2023 04:00 PM Pacific Time (US and Canada)

#### Join Zoom Meeting

<https://us02web.zoom.us/j/88417324062>

Meeting ID: 884 1732 4062

One tap mobile

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Meeting ID: 884 1732 4062

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## Agenda

	Purpose	Time
<b>I. Opening Items</b>		<b>4:00 PM</b>
<b>A.</b> Call the Meeting to Order		
<b>B.</b> Roll Call		
<i>Board of Trustees Members</i>		
Dr. Ed González, Board Chair		
Keshia Thomas, Vice Chair		
Dr. Bard De Vore		
Isaiah Green		
Hannah Johnson		
Dr. Stephen Morris		
<i>Corporate Officers</i>		
Robert Golden		
Martha Arellano		
<b>C.</b> Pledge of Allegiance		
<b>D.</b> Approval of the Agenda	Vote	
<b>E.</b> Public Comments	Discuss	5 m
<p>This portion of the meeting is set aside for members of the audience to make comments or raise issues that are not specifically on the agenda or items that may be on the agenda. Each presentation will be limited to three (3) minutes per person and the total time allotted to non-agenda items in accordance with the Brown Act, there shall be no action taken, nor should there be comments on, responses to, or discussion of a topic not on the agenda. Board members may: (1) acknowledge receipt of information/report; (2) refer to staff with no direction as to action or priority; or (3) refer a matter to another agenda. The Board is not obligated to make comments.</p>		
<b>II. Consent Agenda</b>		<b>4:05 PM</b>
<p>Consent agenda items are for routine matters that do not require discussion or deliberation by the Board. The Consent calendar permits the Board to approve multiple items in one action without discussion. All Board members have the right to remove a consent item from the consent calendar so that normal discussion and deliberation may take place. If a Board</p>		

	Purpose	Time
members' request that an item be removed from the Consent Agenda, the item will be pulled for discussion and separate action		
<b>A.</b> November 16, 2023 Board Meeting Minutes	Approve Minutes	5 m
<b>B.</b> Financial Warrants	Vote	5 m
<b>III. Information / Discussion</b>		<b>4:15 PM</b>
<b>A.</b> Reports and Updates	Discuss	5 m
<ul style="list-style-type: none"> <li>1. Principal Report (Mandy Breuer, Principal)</li> <li>2. CEO Report (Robert Golden, Operation Update)</li> <li>3. Financial Report (Jim Weber, Charter Impact)</li> </ul>		
<b>B.</b> Facility Update	Discuss	
<b>C.</b> CEO & Board 2023/2024 School Year Goals: Discussion on 2023/2024 school year goals.		5 m
<b>D.</b> Benefit Package: Juan Bejar		5 m
<b>E.</b> Sub Committee Discussion Nomination Committee: New Board Member		5 m
<b>IV. Action Items</b>		<b>4:35 PM</b>
<b>A.</b> Consideration & Approval of the Substitute Stipend Pay \$210		5 m
<b>B.</b> Consideration & Approval for the Provisional Internship Permit (PIP) for N. Hernandez  <b>Natalie Guadalupe Hernandez</b> , PIP, Golden Charter Academy, 3rd Grade, Multiple Subject	Vote	5 m
<b>C.</b> Consideration & Approval of the Applied Behavior Analysis (ABA) Job Description & Salary		5 m
<b>D.</b> Consideration & Approval of Non Credentialed Teachers Salary For all teachers who do not have a preliminary or cleared credential.		5 m

	Purpose	Time
<p><b>E.</b> Consideration &amp; Approval of the 2024 School Year Benefits &amp; Salary Increase</p> <p><b>In the 2024 School Year, GCA will offer:</b></p> <ol style="list-style-type: none"> <li>1. <b>90% of healthcare benefits covered or up to \$7,200.00</b></li> <li>2. <b>A 7.5% increase in pay for Certificated Teaching Staff</b></li> <li>3. <b>Up to \$250 in childcare (per child) (Must have proof of birth certificate &amp; child care payment)</b></li> <li>4. <b>Discounted Gym Memberships: GB3 &amp; Valley Fitness</b></li> </ol>		
<p><b>V. Board Member Comments</b></p> <p>This is an opportunity for Board members to take comments/updates from fellow board members, address activities, correspondence, and operations, and/or acknowledge or recognize specific programs, activities, or personnel.</p>		<b>4:55 PM</b>
<p><b>A.</b> Next Regularly Scheduled Meeting</p> <p>Thursday, January 18, 2024 at 4:00 PM</p>		5 m
<p><b>VI. Suggested Agenda Items</b></p>		
<p><b>VII. Closing Items</b></p> <p><b>A.</b> Adjourn Meeting</p>	Vote	

# Coversheet

## November 16, 2023 Board Meeting Minutes

**Section:** II. Consent Agenda  
**Item:** A. November 16, 2023 Board Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for GCA Board of Trustees Meeting on November 16, 2023

APPROVED



**GOLDEN**  
CHARTER ACADEMY

## Golden Charter Academy

### Minutes

#### GCA Board of Trustees Meeting

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#### Date and Time

Thursday November 16, 2023 at 4:00 PM

#### Location

Golden Charter Academy is inviting you to a scheduled Zoom meeting.

Topic: GCA Board of Trustees Regular Meetings

Time: November 16, 2023 04:00 PM Pacific Time (US and Canada)

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**Directors Present**

B. De Vore (remote), E. Gonzalez, H. Johnson (remote), I. Green, K. Thomas, S. Morris

**Directors Absent**

*None*

**Ex Officio Members Present**

A. Breuer, R. Golden

**Non Voting Members Present**

A. Breuer, R. Golden

**Guests Present**

A. James, J. Xiong

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**I. Opening Items**

**A. Call the Meeting to Order**

E. Gonzalez called a meeting of the board of directors of Golden Charter Academy to order on Thursday Nov 16, 2023 at 4:08 PM.

**B. Roll Call**

**C. Pledge of Allegiance**

Pledge of Allegiance led by Dr. Morris.

**D. Approval of the Agenda**

I. Green made a motion to approve the Agenda.

S. Morris seconded the motion.

The board **VOTED** to approve the motion.

**E. Public Comments**

**II. Consent Agenda**

**A. October 19, 2023 Board Meeting Minutes**

B. De Vore made a motion to approve the minutes from GCA Board of Trustees Meeting on 10-19-23.

I. Green seconded the motion.

The board **VOTED** to approve the motion.

## B. Financial Warrants

B. De Vore made a motion to approve the Financial Reports.

I. Green seconded the motion.

The board **VOTED** to approve the motion.

## III. Information / Discussion

### A. Reports and Updates

#### Principal Reports (Mandy Breuer, Principal)

NWEA Cohort Growth Results: Reading: 1st-5th fell below (pre-covid) norms, Kinder started above national norms. Math: 1st, 3rd-5th fell below (pre-covid) norms, Kinder & 2nd at or above national norms. Science: 3rd-5th fell below norms. Obligation to classroom morning meetings, Kagan Structures, sustaining relevant, engaging inquiry and action. Objection for students to fall in love with their learning. Staying dedicated to the data cycle for Q2. ELA and Math interventions as part of their Tier 1. ELA, Math and Science interventions as part of their Tier 2.

#### CEO Reports (Robert Golden, President & CEO)

Stand Together and LeBron James Family Foundation came by today, 11/16 for a campus tour and zoo visit with our 5th graders. They want to help scale the program's growth. November 28th, Silicons School site visit at 11am. Charter School Growth Fund site visit date TBD, with tentative date December 5th. Bellwether Cohort, an organization to help implement schools visions and missions. GCA Admin meeting November 30th to establish stronger strategic plan. Hiring update: Interviewed possible candidate (action item to approve PIP), long-term sub currently in one of the 4th grade classes. Admin team have been doing classroom observations this week, monitoring subs. Fall break next week, school is resuming the week of 11/27.

#### Financial Reports (Jim Weber, Charter Impact)

October 2023 Financial Reports: Forecast enrolling 322, cash ended month \$91k, PENSEC funding received in November. Goal surplus \$600k range (10%). Interim and Budget Revision in action item to be approved. Enrollment ADA 91.2%. UPP at 88%, three year funding rate at 89%. LCFF calculated at \$15k per ADA. Corrected UPP restores forecast for funding at \$164k. Arts, music and instructional material \$109k. Learning Recver forecast at \$322k. Expense model based on revenue model. Additional grants/ funding coming in. Ending fund balance forecast at \$1.3 million, 31% should stabilize cashflow. Current cash is 91%. October hit a low in cashflow with growth in November.

### B. Facility Update

Belmont Facility Demolition - building is almost completely demolished. Finances aligned with construction start date. December 14th -term sheets available to GCA, about a 3-



month process to receive funding. Received two estimates, \$12 million and \$12.5 - 13 million, hard cost at \$15 million.

**C. Response to FUSD New Salary Schedule**

**D. Benefit Packages: Juan Bejar**

**Benefit Package Proposal (Juan Bejar, HR Coordinator)**

Healthcare current plan at \$500 a month, \$6,000 a year. Proposal to increase to 90% coverage at \$600 a month, \$7,200 a year. Proposal competitive with other schools in the nation with coverage at around 82% for employees and 64% for their dependent. FUSD currently at 100% coverage.

Gym membership proposal: GB3 with 15 new enrollments with no cost to GCA. All locations and services available with enrollment. Valley fitness, free membership with 5 new enrollments. No cost to GCA, \$25 basic \$60 lifestyle for employees. Childcare: GCA proposing to cover 50% or a max of \$250 /month with proof of childcare services.

Commuter Benefits: GCA to provide funding assistance with public transportation.

Educational Development: GCA to provide funding assistance for education-related education, training and certificates.

**E. Golden Club Committee Update:**

Currently at 6 members, each member to bring in 2-3 more members to the next meeting. Goal to bring in 20 committed new members. Next club meeting on December 6th.

**F. Board Member Scott Barton Resignation:**

Original founding Board Member, Scott Barton resignation. Thank you Scott Barton for your contributions to GCA.

**IV. Action Items**

**A. Consideration & Approval of the Campus Assistant Job Description & Salary**

I. Green made a motion to approve the Campus Assistant Job Description & Salary.

B. De Vore seconded the motion.

The board **VOTED** to approve the motion.

**B. Consideration & Approval of the Application for Outdoor Equity Grants Program Grant Funds**

K. Thomas made a motion to approve the Application for Outdoor Equity Grants Program Grant Funds.

I. Green seconded the motion.

The board **VOTED** to approve the motion.

**C. Consider & Approval of the Revised 2023-2024 Budget Plan**

K. Thomas made a motion to approve the Revised 2023-2024 Budget Plan.  
S. Morris seconded the motion.  
The board **VOTED** to approve the motion.

**D. Consideration & Approval of 1st Interim Financial Report**

B. De Vore made a motion to approve the 1st Interim Financial Report.  
S. Morris seconded the motion.  
The board **VOTED** to approve the motion.

**E. Approval for STSP - Eligible Candidate: C. Jackson**

S. Morris made a motion to approve the STSP - Eligible Candidate: C. Jackson.  
I. Green seconded the motion.  
The board **VOTED** to approve the motion.

**V. Board Member Comments**

**A. Next Regularly Scheduled Meeting**

Thursday, December 14, 2023 at 4:00 PM.

**VI. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:48 PM.

Respectfully Submitted,  
E. Gonzalez

# Coversheet

## Financial Warrants

**Section:** II. Consent Agenda  
**Item:** B. Financial Warrants  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Nov 2023-GCA-Board Summary.pdf



# Golden Charter Academy

Monthly Financial Presentation – November 2023

# November Highlights

## Highlights

- Forecast enrollment 322.
- Goal surplus \$800K+ range (14%) should strengthen cashflow for growth.
- Cash ended month **\$262K**.
- Revenue and expense growth – addition of new funding (ASES, CSI, PCSGP), anticipate additional expenses.

## Compliance and Reporting

- 2022/23 annual audit in progress – extension requested.
- Quarterly reporting due in January.

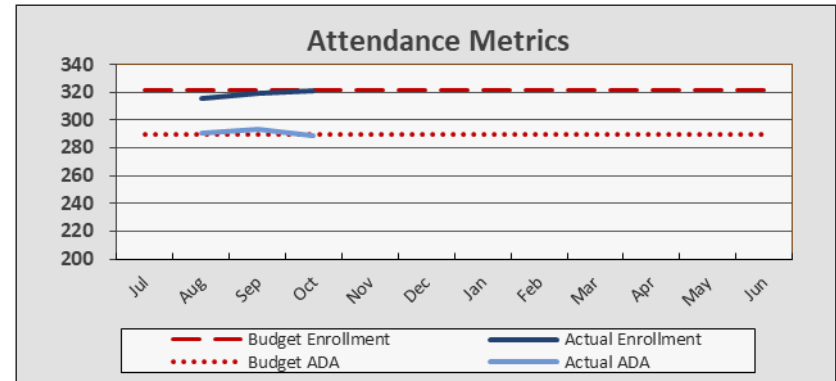


# Attendance Data and Metrics

## Enrollment and Per Pupil Data

<b>Enrollment &amp; Per Pupil Data</b>			
	<b><u>Actual</u></b>	<b><u>Forecast</u></b>	<b><u>Budget</u></b>
Average Enrollment	319	322	322
ADA	291	290	290
Attendance Rate	91.2%	90.0%	90.0%
Unduplicated %	89.0%	89.0%	89.0%
Revenue per ADA		\$23,592	\$22,955
Expenses per ADA		\$19,910	\$19,981

## Attendance Metrics



Forecast enrollment 322.

Attendance rate conservatively forecast 90%.

UPP three-year average funding rate 89%.

LCFF is calculated at \$15,200+ per ADA.

# Revenue

- **November Updates**
  - **Revenue increases: extended PCSGP.**

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Revenue</b>			
State Aid-Rev Limit	\$ 1,135,097	\$ 1,158,228	\$ (23,131)
Federal Revenue	-	74,672	(74,672)
Other State Revenue	65,849	168,756	(102,906)
Other Local Revenue	72,089	61,715	10,375
<b>Total Revenue</b>	<b>\$ 1,273,035</b>	<b>\$ 1,463,370</b>	<b>\$ (190,335)</b>

	<i>Annual/Full Year</i>		
	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
State Aid-Rev Limit	\$ 4,411,426	\$ 4,411,426	\$ -
Federal Revenue	911,226	726,773	184,452
Other State Revenue	1,152,332	1,152,332	(0)
Other Local Revenue	362,089	361,715	375
<b>Total Revenue</b>	<b>\$ 6,837,072</b>	<b>\$ 6,652,246</b>	<b>\$ 184,827</b>

# Revenue – Grant Planning



- **November Updates**
  - **Arts, Music and Instructional Materials – \$109,430 through 6/26, plan required before utilizing funds.**
  - **Learning Recovery – forecast \$332,727 through 6/28.**

	2021/22	2022/23	2023/24	2024/25	2025/26
Arts, Music and Instructional Materials \$109,430	\$ -	\$ -	\$ 36,477	\$ 36,477	\$ 36,477
Learning Recovery \$332,727 (six years)	\$ -	\$ -	\$ 83,195	\$ 83,195	\$ 83,195
ESSER II \$222,069	\$ 222,069	\$ -	\$ -	\$ -	\$ -
ESSER III \$499,197	\$ 210,798	\$ 288,399	\$ -	\$ -	\$ -
CSI	\$ -	\$ -	\$ 178,351	\$ -	\$ -
PCSGP	\$ 65,092	\$ 260,855	\$ 284,453	\$ -	\$ -
<b>Funding plan</b>	<b>\$ 497,959</b>	<b>\$ 549,254</b>	<b>\$ 582,476</b>	<b>\$ 119,672</b>	<b>\$ 119,672</b>







# Expenses

- **November Updates**
  - **Expenses within revised budget:**
    - **Salaries and benefits – Reduced 1 classified FTE, increased leave offset by increased sub cost.**
    - **Professional Services – Increased student activities and consulting services.**

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 515,967	\$ 530,805	\$ 14,839	\$ 1,288,481	\$ 1,309,401	\$ 20,920
Classified Salaries	540,870	557,868	16,999	1,376,680	1,448,224	71,544
Benefits	214,975	230,746	15,771	619,932	647,089	27,157
Books and Supplies	425,137	398,349	(26,788)	839,556	839,556	0
Subagreement Services	193,424	159,965	(33,458)	540,031	510,031	(30,000)
Operations	104,651	104,300	(351)	248,200	248,200	-
Facilities	108,286	101,938	(6,348)	228,696	224,780	(3,916)
Professional Services	387,030	291,980	(95,051)	564,117	498,039	(66,078)
Depreciation	23,198	24,365	1,167	63,842	65,009	1,167
Interest	292	263	(29)	292	263	(29)
<b>Total Expenses</b>	<b>\$ 2,513,829</b>	<b>\$ 2,400,580</b>	<b>\$ (113,249)</b>	<b>\$ 5,769,827</b>	<b>\$ 5,790,592</b>	<b>\$ 20,765</b>

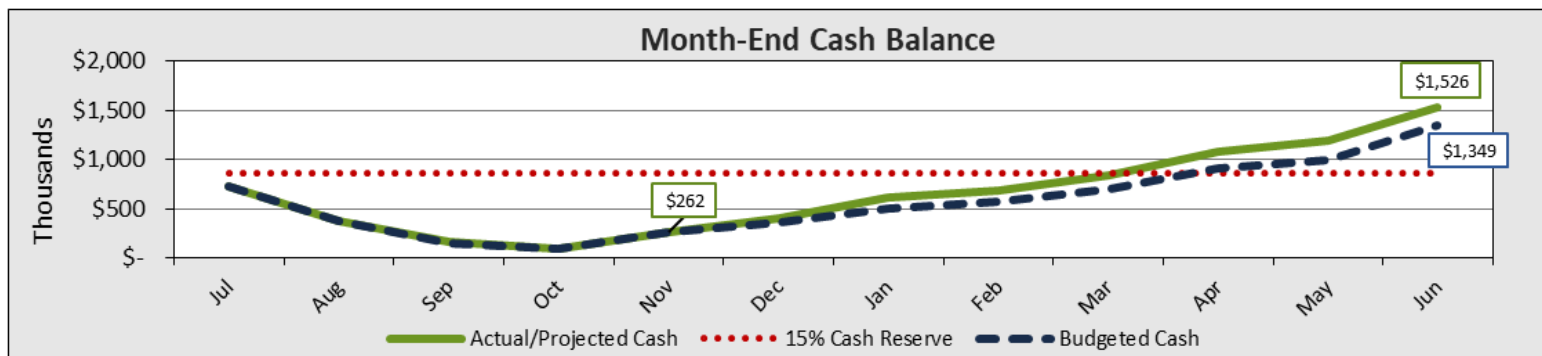
# Surplus / (Deficit) & Fund Balance

- Ending fund balance forecast **\$2 million, 35%**, should stabilize cashflow.

	Year-to-Date			Annual/Full Year		
	Actual	Revised	Fav/(Unf)	Forecast	Revised	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	<b>\$ (1,240,794)</b>	<b>\$ (937,210)</b>	<b>\$ (303,584)</b>	<b>\$ 1,067,245</b>	<b>\$ 861,654</b>	<b>\$ 205,592</b>
Beginning Fund Balance	<u>934,317</u>	<u>934,317</u>		<u>934,317</u>	<u>934,317</u>	
<b>Ending Fund Balance</b>	<b><u>\$ (306,477)</u></b>	<b><u>\$ (2,893)</u></b>		<b><u>\$ 2,001,562</u></b>	<b><u>\$ 1,795,970</u></b>	
<i>As a % of Annual Expenses</i>	<i>-5.3%</i>	<i>0.0%</i>		<i>34.7%</i>	<i>31.0%</i>	

# Cash Balance

- Current cash is **\$262K**.
- Cash rebounds with collection of AR and financing for LLC to pay facility development costs





# Compliance Deadlines (next 60 days)

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Dec-15	<b>Annual Audit Review and Board Approval</b> - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year.	GCA with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp">https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp</a>
DATA TEAM	Dec-15	<b>CALPADS - Fall 1 Certification deadline</b> - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Charter Impact with GCA support	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
DATA TEAM	Set by Authorizer (by Jan 17)	<b>Principal Apportionment P1</b> - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with GCA support	No	Yes	<a href="https://www.cde.ca.gov/fg/st/pa/">https://www.cde.ca.gov/fg/st/pa/</a>
DATA	Jan-02	<b>CALPADS - Fall 2 Submission Window opens</b> - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census Day, October 4, 2023. Schools have until March 1, 2024 to certified data. <b>IMPORTANT:</b> Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	Charter Impact submits with data provided by GCA	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
FINANCE	Jan-12	<b>Federal Stimulus Reporting</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period October 1, 2023 - December 31, 2023.	Charter Impact with GCA support	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
FINANCE	Jan-15	<b>Consolidated Application (ConApp) reporting</b> - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/co/cars.asp">https://www.cde.ca.gov/fg/aa/co/cars.asp</a>
DATA	Jan-26	<b>CALPADS - Fall 1 Amendment deadline</b> - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by GCA	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
FINANCE	Jan-31	<b>ASES - 2nd Quarter Expenditure Report</b> - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact submits with data provided by GCA	No	No	<a href="https://www.cde.ca.gov/ls/ex/asesduedates.asp">https://www.cde.ca.gov/ls/ex/asesduedates.asp</a>
FINANCE	Jan-31	<b>Federal Cash Management - Period 3</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>
FINANCE	Jan-31	<b>Public Charter School Grant Program (PCSGP) - Qtr 2</b> - The PCSGP Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/sp/cs/re/pcsgp.asp">https://www.cde.ca.gov/sp/cs/re/pcsgp.asp</a>
FINANCE	TBD	<b>Federal Stimulus Annual Report</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2022 - June 30, 2023.	Charter Impact with GCA support	No	No	<a href="https://www.cde.ca.gov/fg/cr/anreporhelp.asp">https://www.cde.ca.gov/fg/cr/anreporhelp.asp</a>

# Appendices

## As of November 30, 2023

- Cash Flow – Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Accounts Payable Aging
- Check Register

# *The Golden Charter Academy*

**Financial Package**  
**November 30, 2023**

*Presented by:*









# Golden Charter Academy

## Monthly Cash Flow/Forecast FY23-24

Revised 12/11/2023

Actuals Through: 12/3/2023

ADA = 289.80



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Revised Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(120,122)	(399,667)	(280,645)	(358,436)	(81,923)	91,638	177,499	26,958	106,348	181,491	63,642	565,810	1,094,653	<b>1,067,246</b>		
Cash flows from operating activities																
Depreciation/Amortization	4,640	4,640	4,640	4,640	4,640	5,806	5,806	5,806	5,806	5,806	5,806	5,806	-	<b>63,842</b>		
Public Funding Receivables	311,370	11,523	10,835	182,952	51,627	-	-	-	-	-	-	459,868	(1,110,481)	<b>(82,305)</b>		
Due To/From Related Parties	-	(84,270)	-	-	84,270	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	23,579	6,637	-	-	(10,000)	-	-	-	-	-	-	-	-	<b>20,216</b>		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(80,226)	(2,011)	(3,000)	(369)	51,507	-	-	-	-	-	-	-	15,828	<b>(18,272)</b>		
Accrued Expenses	(32,766)	73,734	(11,357)	3,715	(42,469)	-	-	-	-	-	-	(194,314)	-	<b>(203,457)</b>		
Deferred Revenue	64,993	61,183	86,565	119,643	229,261	52,143	52,143	52,143	52,143	52,143	52,143	(504,317)	-	<b>370,185</b>		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	(7,758)	(10,518)	-	(109,811)	-	-	-	-	-	-	-	-	<b>(128,087)</b>		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Capital Lease, net	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	-	<b>(56,857)</b>		
Proceeds(Payments) on Debt	-	-	(10,418)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	-	-	-	-	-	<b>(62,503)</b>		
<b>Total Change in Cash</b>	<b>166,730</b>	<b>(340,728)</b>	<b>(218,636)</b>	<b>(63,011)</b>	<b>161,946</b>	<b>134,432</b>	<b>220,293</b>	<b>69,753</b>	<b>159,559</b>	<b>234,703</b>	<b>116,853</b>	<b>328,115</b>				
Cash, Beginning of Month	555,890	722,620	381,892	163,256	100,245	262,191	396,624	616,917	686,670	846,229	1,080,931	1,197,784				
<b>Cash, End of Month</b>	<b>722,620</b>	<b>381,892</b>	<b>163,256</b>	<b>100,245</b>	<b>262,191</b>	<b>396,624</b>	<b>616,917</b>	<b>686,670</b>	<b>846,229</b>	<b>1,080,931</b>	<b>1,197,784</b>	<b>1,525,900</b>				

## The Golden Charter Academy

### Statement of Financial Position

November 30, 2023

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 297,769	\$ 555,890	\$ (258,121)	-46%
Accounts Receivable	1	1	-	0%
Public Funding Receivables	459,868	1,028,176	(568,308)	-55%
Due To/From Related Parties	84,270	-	84,270	0%
Prepaid Expenses	20,506	40,722	(20,216)	-50%
<b>Total Current Assets</b>	<b>862,414</b>	<b>1,624,788</b>	<b>(762,374)</b>	<b>-47%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	2,034,855	1,624,123	410,731	25%
Deposits	38,856	39,165	(309)	-1%
<b>Total Long Term Assets</b>	<b>2,073,711</b>	<b>1,663,289</b>	<b>410,422</b>	<b>25%</b>
<b>Total Assets</b>	<b>\$ 2,936,125</b>	<b>\$ 3,288,077</b>	<b>\$ (351,952)</b>	<b>-11%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	51,507	68,350	(16,843)	-25%
Accrued Liabilities	154,031	195,530	(41,500)	-21%
Deferred Revenue	1,414,294	852,649	561,645	66%
Capital Lease, Current Portion	49,734	49,734	-	0%
Notes Payable, Current Portion	62,502	62,502	-	0%
<b>Total Current Liabilities</b>	<b>1,732,067</b>	<b>1,228,765</b>	<b>503,302</b>	<b>41%</b>
<b>Long-Term Liabilities</b>				
Capital Lease, Net of Current Portion	(23,692)	-	(23,692)	0%
Notes Payable, Net of Current Portion	1,545,250	1,124,996	420,254	37%
<b>Total Long-Term Liabilities</b>	<b>1,521,558</b>	<b>1,124,996</b>	<b>396,562</b>	<b>35%</b>
<b>Total Liabilities</b>	<b>3,253,625</b>	<b>2,353,761</b>	<b>899,864</b>	<b>38%</b>
<b>Total Net Assets</b>	<b>(317,500)</b>	<b>934,317</b>	<b>(1,251,816)</b>	<b>-134%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,936,125</b>	<b>\$ 3,288,077</b>	<b>\$ (351,952)</b>	<b>-11%</b>

## The Golden Charter Academy

### Statement of Cash Flows

For the period ended November 30, 2023

	Month Ended 11/30/23	YTD Ended 11/30/23
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (92,896)	\$ (1,251,816)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	4,640	\$ 23,198
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	51,627	568,308
Due from Related Parties	-	(84,270)
Prepaid Expenses	(10,000)	\$ 20,216
Other Assets	-	309
Accounts Payable	46,434	(56,701)
Accrued Expenses	(37,397)	\$ (1,641)
Deferred Revenue	229,261	\$ 561,645
Other Liabilities	327,936	\$ 420,254
<b>Total Cash Flows from Operating Activities</b>	<b>519,606</b>	<b>199,501</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property & Equipment	(415,654)	(433,930)
<b>Total Cash Flows from Investing Activities</b>	<b>(415,654)</b>	<b>(433,930)</b>
<b>Cash Flows from Financing Activities</b>		
Capital Lease - Net	(4,738)	(23,692)
<b>Total Cash Flows from Financing Activities</b>	<b>(4,738)</b>	<b>(23,692)</b>
Change in Cash & Cash Equivalents	99,213	(258,121)
Cash & Cash Equivalents, Beginning of Period	198,556	555,890
Cash & Cash Equivalents, Beginning of Period	<b>\$ 297,769</b>	<b>\$ 297,769</b>

**The Golden Charter Academy****Budget vs Actual**

For the period ended November 30, 2023

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 501,864	\$ 501,864	\$ -	\$ 1,123,475	\$ 1,123,475	\$ -	\$ 4,048,912
Education Protection Account	-	-	-	11,598	11,598	-	\$ 57,960
State Aid - Prior Year	-	-	-	24	24	-	\$ 24
In Lieu of Property Taxes	-	23,131	(23,131)	-	23,131	(23,131)	\$ 304,531
Total State Aid - Revenue Limit	501,864	524,995	(23,131)	1,135,097	1,158,228	(23,131)	4,411,426
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	\$ 42,561
Federal Child Nutrition	-	30,085	(30,085)	-	30,085	(30,085)	\$ 300,845
Title I, Part A - Basic Low Income	-	-	-	-	-	-	\$ 84,362
Title II, Part A - Teacher Quality	-	-	-	-	-	-	\$ 10,654
Title III - Limited English	-	-	-	-	-	-	\$ 10,000
Title V, Part B - PCSGP	-	-	-	-	-	-	\$ 100,000
Other Federal Revenue	-	44,588	(44,588)	-	44,588	(44,588)	\$ 178,351
Total Federal Revenue	-	74,672	(74,672)	-	74,672	(74,672)	726,773
Other State Revenue							
State Special Education	18,149	18,525	(376)	56,464	56,840	(376)	\$ 257,169
State Child Nutrition	-	7,671	(7,671)	-	7,671	(7,671)	\$ 76,711
School Facilities (SB740)	-	-	-	-	-	-	\$ 94,554
Mandated Cost	-	-	-	-	-	-	\$ 4,495
State Lottery	-	-	-	-	-	-	\$ 68,683
Other State Revenue	5,820	100,680	(94,859)	9,385	104,245	(94,859)	\$ 650,720
Total Other State Revenue	23,969	126,876	(102,906)	65,849	168,756	(102,906)	1,152,332
Other Local Revenue							
Interest Revenue	25	-	25	2,613	2,588	25	\$ 2,588
Other Fees and Contracts	-	-	-	26,110	26,110	-	\$ 26,110
School Fundraising	350	-	350	9,967	9,617	350	\$ 9,617
Contributions, Unrestricted	-	-	-	33,400	23,400	10,000	\$ 323,400
Total Other Local Revenue	375	-	375	72,089	61,715	10,375	361,715
<b>Total Revenues</b>	<b>526,208</b>	<b>726,543</b>	<b>(200,335)</b>	<b>1,273,035</b>	<b>1,463,370</b>	<b>(190,335)</b>	<b>6,652,246</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	71,572	90,169	18,597	312,461	331,058	18,597	\$ 872,072
Teachers' Substitute Hours	-	3,000	3,000	23,118	26,118	3,000	\$ 44,118
Teachers' Extra Duty/Stipends	-	3,000	3,000	-	3,000	3,000	\$ 21,000
Pupil Support Salaries	13,227	13,052	(175)	54,956	54,781	(175)	\$ 133,090
Administrators' Salaries	30,129	20,545	(9,583)	125,433	115,849	(9,583)	\$ 239,122
Total Certificated Salaries	114,927	129,766	14,839	515,967	530,805	14,839	1,309,401
Classified Salaries							
Instructional Salaries	67,314	48,900	(18,415)	256,142	237,728	(18,415)	\$ 531,126
Support Salaries	5,866	36,217	30,350	33,489	63,840	30,350	\$ 281,141
Supervisors' and Administrators' Salaries	28,122	35,972	7,850	136,184	144,034	7,850	\$ 379,474
Clerical and Office Staff Salaries	9,145	23,169	14,025	53,601	67,626	14,025	\$ 211,842
Other Classified Salaries	16,812	-	(16,812)	61,452	44,641	(16,812)	\$ 44,641
Total Classified Salaries	127,259	144,258	16,999	540,870	557,868	16,999	1,448,224
Benefits							
State Teachers' Retirement System, certificated positions	20,121	24,952	4,831	91,407	96,238	4,831	\$ 245,950
OASDI/Medicare/Alternative, certificated positions	8,301	9,450	1,149	34,124	35,273	1,149	\$ 93,599
Medicare/Alternative, certificated positions	3,455	4,104	649	14,995	15,644	649	\$ 40,640
Health and Welfare Benefits, certificated positions	14,203	16,000	1,797	57,119	58,915	1,797	\$ 170,915
State Unemployment Insurance, certificated positions	648	1,421	773	4,873	5,646	773	\$ 26,961
Workers' Compensation Insurance, certificated positions	1,073	3,963	2,889	9,669	12,558	2,889	\$ 36,693
Other Benefits, certificated positions	562	4,246	3,683	2,789	6,473	3,683	\$ 32,331
Total Benefits	48,364	64,136	15,771	214,975	230,746	15,771	647,089

**The Golden Charter Academy****Budget vs Actual**

For the period ended November 30, 2023

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	594	594	15,316	15,911	594	\$ 20,069
Books and Reference Materials	-	2,500	2,500	-	2,500	2,500	\$ 20,000
School Supplies	17,319	1,960	(15,359)	131,569	116,210	(15,359)	\$ 129,931
Software	9,072	6,972	(2,100)	33,294	31,194	(2,100)	\$ 80,000
Office Expense	21,873	7,401	(14,472)	43,287	28,190	(15,097)	\$ 80,000
Business Meals	1,235	1,765	529	3,119	3,648	529	\$ 16,000
Noncapitalized Equipment	3,402	617	(2,785)	114,465	111,680	(2,785)	\$ 116,000
Food Services	36,290	41,220	4,930	84,087	89,016	4,930	\$ 377,556
<b>Total Books &amp; Supplies</b>	<b>89,193</b>	<b>63,030</b>	<b>(26,163)</b>	<b>425,137</b>	<b>398,349</b>	<b>(26,788)</b>	<b>839,557</b>
<b>Subagreement Services</b>							
Special Education	27,901	16,953	(10,948)	42,004	31,056	(10,948)	\$ 149,730
Substitute Teacher	50,683	-	(50,683)	63,984	13,301	(50,683)	\$ 13,301
Transportation	3,537	13,645	10,108	6,374	16,482	10,108	\$ 112,000
Security	1,346	836	(510)	6,661	6,151	(510)	\$ 12,000
Other Educational Consultants	-	18,575	18,575	74,400	92,975	18,575	\$ 223,000
<b>Total Subagreement Services</b>	<b>83,468</b>	<b>50,009</b>	<b>(33,458)</b>	<b>193,424</b>	<b>159,965</b>	<b>(33,458)</b>	<b>510,031</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	170	1,451	1,281	563	1,844	1,281	\$ 12,000
Dues & Memberships	258	1,826	1,568	648	2,216	1,568	\$ 15,000
Insurance	2,210	1,752	(457)	20,190	19,733	(457)	\$ 32,000
Utilities	6,437	8,073	1,636	31,851	33,487	1,636	\$ 90,000
Janitorial Services	10,721	6,384	(4,337)	44,447	40,110	(4,337)	\$ 84,800
Communications	1,112	780	(332)	6,873	6,541	(332)	\$ 12,000
Postage and Shipping	-	290	290	78	369	290	\$ 2,400
<b>Total Operations &amp; Housekeeping</b>	<b>20,908</b>	<b>20,557</b>	<b>(351)</b>	<b>104,651</b>	<b>104,300</b>	<b>(351)</b>	<b>248,200</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	12,684	10,506	(2,178)	54,708	52,530	(2,178)	\$ 126,072
Additional Rent	5,804	4,066	(1,738)	16,784	15,046	(1,738)	\$ 43,508
Equipment Leases	1,893	1,771	(122)	6,922	6,800	(122)	\$ 19,200
Repairs and Maintenance	3,515	1,205	(2,310)	29,871	27,562	(2,310)	\$ 36,000
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>23,896</b>	<b>17,549</b>	<b>(6,348)</b>	<b>108,286</b>	<b>101,938</b>	<b>(6,348)</b>	<b>224,780</b>
<b>Professional/Consulting Services</b>							
IT	1,914	2,330	416	15,273	15,689	416	\$ 32,000
Audit & Taxes	-	524	524	4,212	4,736	524	\$ 8,400
Legal	1,971	103	(1,868)	21,149	19,281	(1,868)	\$ 20,000
Professional Development	150	1,365	1,215	56,577	57,792	1,215	\$ 67,347
General Consulting	18,381	(24,899)	(43,280)	93,903	50,623	(43,280)	\$ 77,500
Special Activities/Field Trips	61,684	621	(61,063)	104,718	43,654	(61,063)	\$ 48,000
Bank Charges	107	169	62	247	259	12	\$ 1,440
Printing	-	242	242	4,067	4,308	242	\$ 6,000
Other Taxes and Fees	869	652	(216)	3,651	3,434	(216)	\$ 8,000
Payroll Service Fee	860	1,070	210	4,300	4,510	210	\$ 12,000
Management Fee	11,985	11,663	(322)	67,918	67,596	(322)	\$ 149,237
District Oversight Fee	-	5,250	5,250	-	5,250	5,250	\$ 44,114
Public Relations/Recruitment	8,500	1,308	(7,192)	22,040	14,847	(7,192)	\$ 24,000
<b>Total Professional/Consulting Services</b>	<b>106,419</b>	<b>396</b>	<b>(106,023)</b>	<b>398,053</b>	<b>291,980</b>	<b>(106,073)</b>	<b>498,039</b>
<b>Depreciation</b>							
Depreciation Expense	4,640	5,806	1,167	23,198	24,365	1,167	\$ 65,009
<b>Total Depreciation</b>	<b>4,640</b>	<b>5,806</b>	<b>1,167</b>	<b>23,198</b>	<b>24,365</b>	<b>1,167</b>	<b>65,009</b>
<b>Interest</b>							
Interest Expense	29	-	(29)	292	263	(29)	\$ 263
<b>Total Interest</b>	<b>29</b>	<b>-</b>	<b>(29)</b>	<b>292</b>	<b>263</b>	<b>(29)</b>	<b>263</b>
<b>Total Expenses</b>	<b>619,104</b>	<b>495,507</b>	<b>(123,597)</b>	<b>2,524,852</b>	<b>2,400,580</b>	<b>(124,271)</b>	<b>5,790,591</b>
<b>Change in Net Assets</b>	<b>(92,896)</b>	<b>231,036</b>	<b>(323,932)</b>	<b>(1,251,816)</b>	<b>(937,210)</b>	<b>(314,606)</b>	<b>861,654</b>
Net Assets, Beginning of Period	(224,604)			934,317			
<b>Net Assets, End of Period</b>	<b>\$ (317,500)</b>			<b>\$ (317,500)</b>			

**The Golden Charter Academy**

**Accounts Payable Aging**

November 30, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
ACE Trophy	52748	11/28/2023	12/28/2023	\$ 161.96	\$ -	\$ -	\$ -	\$ -	\$ 161.96
Always Golden Events	0000135	11/28/2023	12/28/2023	688.10	0.00	0.00	0.00	0.00	688.10
Always Golden Events	0000136	11/28/2023	12/28/2023	235.00	0.00	0.00	0.00	0.00	235.00
Amplify Education, Inc.	INV-231389	11/27/2023	12/27/2023	8,815.04	0.00	0.00	0.00	0.00	8,815.04
BMY Construction Group, Inc.	BMYC103123	10/31/2023	10/31/2023	0.00	32,512.00	0.00	0.00	0.00	32,512.00
Fresno County Superintendent of Schoo	240460	11/15/2023	11/15/2023	0.00	648.75	0.00	0.00	0.00	648.75
Mobile Modular Management Corporati	2465627	9/11/2023	9/11/2023	0.00	0.00	0.00	1,888.00	0.00	1,888.00
Mobile Modular Management Corporati	2489098	11/10/2023	11/10/2023	0.00	1,888.00	0.00	0.00	0.00	1,888.00
Official Pest Prevention, Inc.	6304373	11/28/2023	12/28/2023	110.00	0.00	0.00	0.00	0.00	110.00
Scoot Education Inc	58819	11/20/2023	11/27/2023	0.00	4,205.00	0.00	0.00	0.00	4,205.00
Staples	8072353803	11/18/2023	12/18/2023	280.08	0.00	0.00	0.00	0.00	280.08
Staples	8072420090	11/25/2023	12/10/2023	74.70	0.00	0.00	0.00	0.00	74.70
<b>Total Outstanding Invoices</b>				<b>\$ 10,365</b>	<b>\$ 39,254</b>	<b>\$ -</b>	<b>\$ 1,888</b>	<b>\$ -</b>	<b>\$ 51,507</b>

## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
10910	CharterUP LLC	11/1/2023	3,537.32
10911	Cynthia Harris	11/2/2023	7,050.63
10912	Light Up The Walls	11/6/2023	300.00
10913	Renisha Logan	11/6/2023	1,231.14
10914	ACE Trophy	11/9/2023	136.05
10915	All Star Plumbing	11/9/2023	775.00
10916	Amazon Capital Services	11/9/2023	3,838.47
10917	Bergelectric	11/9/2023	49,431.00
10918	BoardOn Track, Inc.	11/9/2023	10,000.00
10919	California Business Machines	11/9/2023	1,554.58
10920	Capital Group	11/9/2023	376.84
10921	CDW Government	11/9/2023	9,874.15
10922	Core Business Interiors	11/9/2023	948.58
10923	E-Rate Advantage, LLC	11/9/2023	3,000.00
10924	Fresno County Superintendent of Schools	11/9/2023	1,265.00
10925	Halcyon Behavioral, LLC	11/9/2023	274.68
10926	Healthpro Pediatrics	11/9/2023	1,640.40
10927	KCreations	11/9/2023	302.87
10928	Kimberly Scarborough	11/9/2023	289.91
10929	Law Offices of Young, Minney & Corr, LLP	11/9/2023	1,294.50
10930	Liana Pellegrino	11/9/2023	167.05
10931	Live Scan Fresno	11/9/2023	345.00
10932	Meal Time, a part of Harris School Solutions	11/9/2023	150.00
10933	Mobile Modular Management Corporation	11/9/2023	1,888.00
10934	NatureBridge	11/9/2023	17,511.00
10935	Official Pest Prevention, Inc.	11/9/2023	110.00
10936	Phoenix Private Patrol & Security	11/9/2023	1,000.00
10937	Rotary Club of Fresno	11/9/2023	258.00
10938	San Joaquin Valley Paleontology Foundation	11/9/2023	480.00
10939	Santiago's Heating & Air	11/9/2023	120.00
10940	School Pathways	11/9/2023	2,387.02
10941	Scoot Education Inc	11/9/2023	10,551.00
10942	South County Support Services Agency	11/9/2023	13,250.23
10943	Specialized Air Conditioning	11/9/2023	255.00
10944	Speech Therapy Link	11/9/2023	28,461.25
10945	Staples	11/9/2023	4,132.77
10946	Xenia Freeman	11/9/2023	412.50
10949	Shatieya Watson	11/13/2023	1,617.64
10950	Buck Institute for Education	11/17/2023	10,500.00

## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
10951	Committee for Children	11/17/2023	497.33
10952	Fresno Discovery Center	11/17/2023	3,675.00
10953	Fresno's Chaffee Zoo Corporation	11/17/2023	30,700.00
10954	IXL Learning, Inc.	11/17/2023	5,095.00
10955	Scoot Education Inc	11/17/2023	4,948.67
10956	Solid Goods Print Co.	11/17/2023	3,773.40
10957	South County Support Services Agency	11/17/2023	14,364.24
10958	Zack Urban Solutions, Inc.	11/17/2023	3,800.00
10959	Hotel Piccadilly	11/20/2023	3,868.74
10960	Civic Center Square	11/21/2023	482.54
10961	Krazan & Associates, Inc.	11/21/2023	8,820.00
10962	Revolution Foods, PBC.	11/21/2023	36,290.25
10963	Scoot Education Inc	11/21/2023	3,364.00
10964	Solid Goods Print Co.	11/21/2023	1,675.00
10965	Specialized Air Conditioning	11/21/2023	165.00
10966	Staples	11/21/2023	142.29
10967	United Skates of America, Inc	11/21/2023	624.00
10968	Whitney Thompson & Jeffcoach	11/21/2023	676.00
10969	Hennessy Rocha	11/27/2023	1,003.44
10970	Angel Gomez	11/28/2023	2,200.00
10971	BMV Construction Group, Inc.	11/28/2023	27,868.00
10972	Civic Center Square	11/28/2023	2,178.00
10973	Darryl Miller	11/28/2023	66.50
10974	Fresno County Superintendent of Schools	11/28/2023	26,865.41
10975	Gymnastics Beat Inc.	11/28/2023	576.00
10976	Our Lady of Victory	11/28/2023	10,506.00
10977	Cynthia Harris	11/30/2023	5,837.27
10978	Fresno County Office of Education	11/30/2023	27,993.03
10979	Fresno County Office of Education	11/30/2023	90.00
99554440	Amazon	11/17/2023	2,344.00
99918754	Amazon	11/2/2023	69.96
ACH	Mountain Alarm	11/1/2023	106.33
ACH	The Hartford	11/1/2023	1,073.15
ACH	Guardian	11/1/2023	3,053.33
ACH	Mid Valley Disposal	11/2/2023	881.41
ACH	Mountain Alarm	11/2/2023	60.50
ACH	ATT Bill Payment	11/6/2023	236.64
ACH	Primo Water	11/6/2023	310.63
ACH	Amazon	11/7/2023	9.99
ACH	Amazon	11/7/2023	51.56



## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
ACH	Amazon	11/7/2023	63.79
ACH	Amazon	11/7/2023	66.08
ACH	Amazon	11/7/2023	120.10
ACH	Amazon	11/7/2023	215.74
ACH	Amazon	11/8/2023	274.66
ACH	Marlin Capital Solutions	11/7/2023	338.90
ACH	LiftForward, Inc - LB	11/7/2023	639.97
ACH	PG&E	11/7/2023	5,106.07
ACH	Amazon	11/8/2023	27.55
ACH	City Of Fresno	11/9/2023	988.19
ACH	Call Multiplier	11/10/2023	8.00
ACH	Amazon	11/10/2023	274.96
ACH	American Funds	11/10/2023	376.84
ACH	Amazon	11/13/2023	59.07
ACH	Amazon	11/13/2023	90.87
ACH	Squarespace	11/13/2023	1,590.00
ACH	Amazon	11/15/2023	38.54
ACH	Amazon	11/15/2023	55.18
ACH	LiftForward, Inc - LB	11/15/2023	4,098.43
ACH	Central Valley Community Bank	11/15/2023	86.66
ACH	Amazon	11/16/2023	16.00
ACH	Comcast	11/16/2023	542.20
ACH	Amazon	11/20/2023	27.98
ACH	Amazon	11/20/2023	73.44
ACH	Amazon	11/20/2023	111.93
ACH	Amazon	11/20/2023	246.60
ACH	Amazon	11/20/2023	364.58
ACH	Hoffman Security	11/22/2023	39.95
ACH	Hoffman Security	11/22/2023	40.00
ACH	Hoffman Security	11/22/2023	41.95
ACH	Hoffman Security	11/22/2023	57.00
ACH	American Funds	11/22/2023	559.12
ACH	Kaiser Foundation Health Plan	11/22/2023	19,563.13
ACH	Zoom Video Communications Inc.	11/27/2023	199.90
ACH	AMS (Alliance Member Services)	11/28/2023	2,209.78
ACH	Amazon	11/29/2023	19.98
ACH	Amazon	11/29/2023	29.68
ACH	Amazon	11/29/2023	34.88
ACH	Amazon	11/29/2023	42.99
ACH	Amazon	11/29/2023	52.56

## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
ACH	Chase Flower Shop	11/29/2023	78.54
ACH	Visa	11/29/2023	5,072.19
ACH	Amazon	11/30/2023	42.99
ACH	Comcast	11/30/2023	125.03
ACH	American Funds	11/30/2023	559.12
ACH	Carpet Doctor LLC	11/8/2023	4,250.00
ACH	Golden Pursuit of Growth	11/8/2023	1,500.00
ACH	Always Golden Events	11/9/2023	176.00
ACH	Always Golden Events	11/9/2023	500.00
ACH	Always Golden Events	11/9/2023	400.00
ACH	Always Golden Events	11/9/2023	455.00
ACH	Always Golden Events	11/9/2023	106.23
ACH	Always Golden Events	11/9/2023	220.00
ACH	Always Golden Events	11/9/2023	285.00
ACH	Always Golden Events	11/9/2023	875.00
ACH	Always Golden Events	11/9/2023	1,750.00
ACH	Carpet Doctor LLC	11/9/2023	1,120.00
ACH	Charter Impact Inc.	11/9/2023	12,844.88
ACH	Mandy Breuer	11/9/2023	52.64
ACH	Mandy Breuer	11/9/2023	358.88
ACH	Melanie Smith	11/9/2023	123.70
ACH	Talent Resources	11/9/2023	5,000.00
ACH	Always Golden Events	11/17/2023	310.00
ACH	Always Golden Events	11/21/2023	500.00
ACH	Ashalynn James	11/21/2023	155.89
ACH	Carpet Doctor LLC	11/21/2023	4,250.00
ACH	Gerbs Corp	11/21/2023	880.00
ACH	Golden Pursuit of Growth	11/21/2023	1,500.00
ACH	Mandy Breuer	11/21/2023	433.99
ACH	Dustin Verzosa	11/28/2023	3,500.00

**Total Disbursements Issued in November** **\$ 513,278.52**

# Coversheet

## Reports and Updates

**Section:** III. Information / Discussion  
**Item:** A. Reports and Updates  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Nov 2023-GCA-Board Summary.pdf



# Golden Charter Academy

Monthly Financial Presentation – November 2023

# November Highlights

## Highlights

- Forecast enrollment 322.
- Goal surplus \$800K+ range (14%) should strengthen cashflow for growth.
- Cash ended month **\$262K**.
- Revenue and expense growth – addition of new funding (ASES, CSI, PCSGP), anticipate additional expenses.

## Compliance and Reporting

- 2022/23 annual audit in progress – extension requested.
- Quarterly reporting due in January.

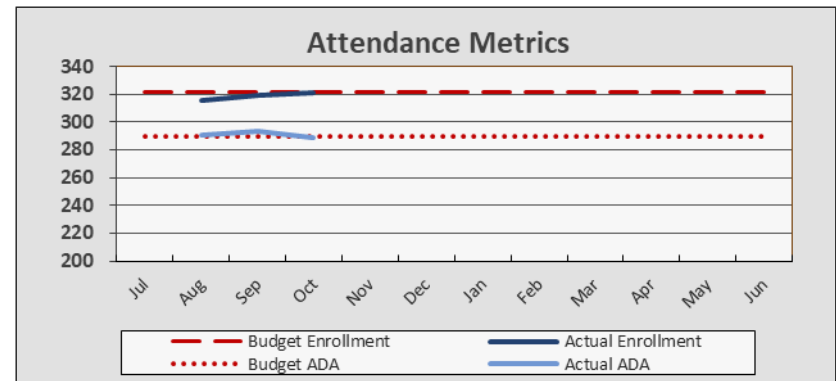


# Attendance Data and Metrics

## Enrollment and Per Pupil Data

<b>Enrollment &amp; Per Pupil Data</b>			
	<b><u>Actual</u></b>	<b><u>Forecast</u></b>	<b><u>Budget</u></b>
<i>Average Enrollment</i>	319	322	322
<i>ADA</i>	291	290	290
<i>Attendance Rate</i>	91.2%	90.0%	90.0%
<i>Unduplicated %</i>	89.0%	89.0%	89.0%
<i>Revenue per ADA</i>		\$23,592	\$22,955
<i>Expenses per ADA</i>		\$19,910	\$19,981

## Attendance Metrics



Forecast enrollment 322.

Attendance rate conservatively forecast 90%.

UPP three-year average funding rate 89%.

LCFF is calculated at \$15,200+ per ADA.

# Revenue

- **November Updates**
  - **Revenue increases: extended PCSGP.**

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Revenue</b>			
State Aid-Rev Limit	\$ 1,135,097	\$ 1,158,228	\$ (23,131)
Federal Revenue	-	74,672	(74,672)
Other State Revenue	65,849	168,756	(102,906)
Other Local Revenue	72,089	61,715	10,375
<b>Total Revenue</b>	<b>\$ 1,273,035</b>	<b>\$ 1,463,370</b>	<b>\$ (190,335)</b>

	<i>Annual/Full Year</i>		
	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
State Aid-Rev Limit	\$ 4,411,426	\$ 4,411,426	\$ -
Federal Revenue	911,226	726,773	184,452
Other State Revenue	1,152,332	1,152,332	(0)
Other Local Revenue	362,089	361,715	375
<b>Total Revenue</b>	<b>\$ 6,837,072</b>	<b>\$ 6,652,246</b>	<b>\$ 184,827</b>

# Revenue – Grant Planning



- **November Updates**
  - **Arts, Music and Instructional Materials – \$109,430 through 6/26, plan required before utilizing funds.**
  - **Learning Recovery – forecast \$332,727 through 6/28.**

	2021/22	2022/23	2023/24	2024/25	2025/26
Arts, Music and Instructional Materials \$109,430	\$ -	\$ -	\$ 36,477	\$ 36,477	\$ 36,477
Learning Recovery \$332,727 (six years)	\$ -	\$ -	\$ 83,195	\$ 83,195	\$ 83,195
ESSER II \$222,069	\$ 222,069	\$ -	\$ -	\$ -	\$ -
ESSER III \$499,197	\$ 210,798	\$ 288,399	\$ -	\$ -	\$ -
CSI	\$ -	\$ -	\$ 178,351	\$ -	\$ -
PCSGP	\$ 65,092	\$ 260,855	\$ 284,453	\$ -	\$ -
<b>Funding plan</b>	<b>\$ 497,959</b>	<b>\$ 549,254</b>	<b>\$ 582,476</b>	<b>\$ 119,672</b>	<b>\$ 119,672</b>







# Expenses

- **November Updates**
  - **Expenses within revised budget:**
    - **Salaries and benefits – Reduced 1 classified FTE, increased leave offset by increased sub cost.**
    - **Professional Services – Increased student activities and consulting services.**

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 515,967	\$ 530,805	\$ 14,839	\$ 1,288,481	\$ 1,309,401	\$ 20,920
Classified Salaries	540,870	557,868	16,999	1,376,680	1,448,224	71,544
Benefits	214,975	230,746	15,771	619,932	647,089	27,157
Books and Supplies	425,137	398,349	(26,788)	839,556	839,556	0
Subagreement Services	193,424	159,965	(33,458)	540,031	510,031	(30,000)
Operations	104,651	104,300	(351)	248,200	248,200	-
Facilities	108,286	101,938	(6,348)	228,696	224,780	(3,916)
Professional Services	387,030	291,980	(95,051)	564,117	498,039	(66,078)
Depreciation	23,198	24,365	1,167	63,842	65,009	1,167
Interest	292	263	(29)	292	263	(29)
<b>Total Expenses</b>	<b>\$ 2,513,829</b>	<b>\$ 2,400,580</b>	<b>\$ (113,249)</b>	<b>\$ 5,769,827</b>	<b>\$ 5,790,592</b>	<b>\$ 20,765</b>

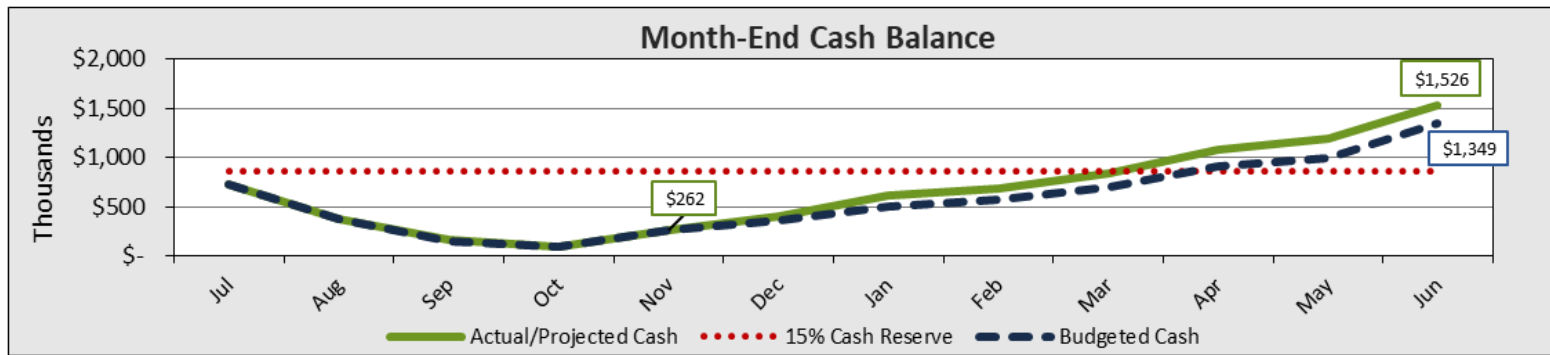
# Surplus / (Deficit) & Fund Balance

- Ending fund balance forecast **\$2 million, 35%**, should stabilize cashflow.

	Year-to-Date			Annual/Full Year		
	Actual	Revised	Fav/(Unf)	Forecast	Revised	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (1,240,794)	\$ (937,210)	\$ (303,584)	\$ 1,067,245	\$ 861,654	\$ 205,592
Beginning Fund Balance	<u>934,317</u>	<u>934,317</u>		<u>934,317</u>	<u>934,317</u>	
<b>Ending Fund Balance</b>	<u><b>\$ (306,477)</b></u>	<u><b>\$ (2,893)</b></u>		<u><b>\$ 2,001,562</b></u>	<u><b>\$ 1,795,970</b></u>	
<i>As a % of Annual Expenses</i>	-5.3%	0.0%		34.7%	31.0%	

# Cash Balance

- Current cash is **\$262K**.
- Cash rebounds with collection of AR and financing for LLC to pay facility development costs





# Compliance Deadlines (next 60 days)

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Dec-15	<b>Annual Audit Review and Board Approval</b> - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year.	GCA with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp">https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp</a>
DATA TEAM	Dec-15	<b>CALPADS - Fall 1 Certification deadline</b> - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Charter Impact with GCA support	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
DATA TEAM	Set by Authorizer (by Jan 17)	<b>Principal Apportionment P1</b> - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with GCA support	No	Yes	<a href="https://www.cde.ca.gov/fg/st/pa/">https://www.cde.ca.gov/fg/st/pa/</a>
DATA	Jan-02	<b>CALPADS - Fall 2 Submission Window opens</b> - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census Day, October 4, 2023. Schools have until March 1, 2024 to certified data. <b>IMPORTANT:</b> Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	Charter Impact submits with data provided by GCA	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
FINANCE	Jan-12	<b>Federal Stimulus Reporting</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period October 1, 2023 - December 31, 2023.	Charter Impact with GCA support	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
FINANCE	Jan-15	<b>Consolidated Application (ConApp) reporting</b> - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/co/cars.asp">https://www.cde.ca.gov/fg/aa/co/cars.asp</a>
DATA	Jan-26	<b>CALPADS - Fall 1 Amendment deadline</b> - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by GCA	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
FINANCE	Jan-31	<b>ASES - 2nd Quarter Expenditure Report</b> - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact submits with data provided by GCA	No	No	<a href="https://www.cde.ca.gov/ls/ex/asesduedates.asp">https://www.cde.ca.gov/ls/ex/asesduedates.asp</a>
FINANCE	Jan-31	<b>Federal Cash Management - Period 3</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>
FINANCE	Jan-31	<b>Public Charter School Grant Program (PCSGP) - Qtr 2</b> - The PCSGP Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/sp/cs/re/pcsgp.asp">https://www.cde.ca.gov/sp/cs/re/pcsgp.asp</a>
FINANCE	TBD	<b>Federal Stimulus Annual Report</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2022 - June 30, 2023.	Charter Impact with GCA support	No	No	<a href="https://www.cde.ca.gov/fg/cr/anreporhelp.asp">https://www.cde.ca.gov/fg/cr/anreporhelp.asp</a>

# Appendices

## As of November 30, 2023

- Cash Flow – Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Accounts Payable Aging
- Check Register

# *The Golden Charter Academy*

**Financial Package**  
**November 30, 2023**

*Presented by:*









# Golden Charter Academy

## Monthly Cash Flow/Forecast FY23-24

Revised 12/11/2023

Actuals Through: 12/3/2023

ADA = 289.80



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Revised Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(120,122)	(399,667)	(280,645)	(358,436)	(81,923)	91,638	177,499	26,958	106,348	181,491	63,642	565,810	1,094,653	<b>1,067,246</b>		
Cash flows from operating activities																
Depreciation/Amortization	4,640	4,640	4,640	4,640	4,640	5,806	5,806	5,806	5,806	5,806	5,806	5,806	-	<b>63,842</b>		
Public Funding Receivables	311,370	11,523	10,835	182,952	51,627	-	-	-	-	-	-	459,868	(1,110,481)	<b>(82,305)</b>		
Due To/From Related Parties	-	(84,270)	-	-	84,270	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	23,579	6,637	-	-	(10,000)	-	-	-	-	-	-	-	-	<b>20,216</b>		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(80,226)	(2,011)	(3,000)	(369)	51,507	-	-	-	-	-	-	-	15,828	<b>(18,272)</b>		
Accrued Expenses	(32,766)	73,734	(11,357)	3,715	(42,469)	-	-	-	-	-	-	(194,314)	-	<b>(203,457)</b>		
Deferred Revenue	64,993	61,183	86,565	119,643	229,261	52,143	52,143	52,143	52,143	52,143	52,143	(504,317)	-	<b>370,185</b>		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	(7,758)	(10,518)	-	(109,811)	-	-	-	-	-	-	-	-	<b>(128,087)</b>		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Capital Lease, net	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	(4,738)	-	<b>(56,857)</b>		
Proceeds(Payments) on Debt	-	-	(10,418)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	-	-	-	-	-	<b>(62,503)</b>		
<b>Total Change in Cash</b>	<b>166,730</b>	<b>(340,728)</b>	<b>(218,636)</b>	<b>(63,011)</b>	<b>161,946</b>	<b>134,432</b>	<b>220,293</b>	<b>69,753</b>	<b>159,559</b>	<b>234,703</b>	<b>116,853</b>	<b>328,115</b>				
Cash, Beginning of Month	555,890	722,620	381,892	163,256	100,245	262,191	396,624	616,917	686,670	846,229	1,080,931	1,197,784				
<b>Cash, End of Month</b>	<b>722,620</b>	<b>381,892</b>	<b>163,256</b>	<b>100,245</b>	<b>262,191</b>	<b>396,624</b>	<b>616,917</b>	<b>686,670</b>	<b>846,229</b>	<b>1,080,931</b>	<b>1,197,784</b>	<b>1,525,900</b>				

## The Golden Charter Academy

### Statement of Financial Position

November 30, 2023

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 297,769	\$ 555,890	\$ (258,121)	-46%
Accounts Receivable	1	1	-	0%
Public Funding Receivables	459,868	1,028,176	(568,308)	-55%
Due To/From Related Parties	84,270	-	84,270	0%
Prepaid Expenses	20,506	40,722	(20,216)	-50%
<b>Total Current Assets</b>	<b>862,414</b>	<b>1,624,788</b>	<b>(762,374)</b>	<b>-47%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	2,034,855	1,624,123	410,731	25%
Deposits	38,856	39,165	(309)	-1%
<b>Total Long Term Assets</b>	<b>2,073,711</b>	<b>1,663,289</b>	<b>410,422</b>	<b>25%</b>
<b>Total Assets</b>	<b>\$ 2,936,125</b>	<b>\$ 3,288,077</b>	<b>\$ (351,952)</b>	<b>-11%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	51,507	68,350	(16,843)	-25%
Accrued Liabilities	154,031	195,530	(41,500)	-21%
Deferred Revenue	1,414,294	852,649	561,645	66%
Capital Lease, Current Portion	49,734	49,734	-	0%
Notes Payable, Current Portion	62,502	62,502	-	0%
<b>Total Current Liabilities</b>	<b>1,732,067</b>	<b>1,228,765</b>	<b>503,302</b>	<b>41%</b>
<b>Long-Term Liabilities</b>				
Capital Lease, Net of Current Portion	(23,692)	-	(23,692)	0%
Notes Payable, Net of Current Portion	1,545,250	1,124,996	420,254	37%
<b>Total Long-Term Liabilities</b>	<b>1,521,558</b>	<b>1,124,996</b>	<b>396,562</b>	<b>35%</b>
<b>Total Liabilities</b>	<b>3,253,625</b>	<b>2,353,761</b>	<b>899,864</b>	<b>38%</b>
<b>Total Net Assets</b>	<b>(317,500)</b>	<b>934,317</b>	<b>(1,251,816)</b>	<b>-134%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,936,125</b>	<b>\$ 3,288,077</b>	<b>\$ (351,952)</b>	<b>-11%</b>

## The Golden Charter Academy

### Statement of Cash Flows

For the period ended November 30, 2023

	Month Ended 11/30/23	YTD Ended 11/30/23
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (92,896)	\$ (1,251,816)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	4,640	\$ 23,198
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	51,627	568,308
Due from Related Parties	-	(84,270)
Prepaid Expenses	(10,000)	\$ 20,216
Other Assets	-	309
Accounts Payable	46,434	(56,701)
Accrued Expenses	(37,397)	\$ (1,641)
Deferred Revenue	229,261	\$ 561,645
Other Liabilities	327,936	\$ 420,254
<b>Total Cash Flows from Operating Activities</b>	<b>519,606</b>	<b>199,501</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property & Equipment	(415,654)	(433,930)
<b>Total Cash Flows from Investing Activities</b>	<b>(415,654)</b>	<b>(433,930)</b>
<b>Cash Flows from Financing Activities</b>		
Capital Lease - Net	(4,738)	(23,692)
<b>Total Cash Flows from Financing Activities</b>	<b>(4,738)</b>	<b>(23,692)</b>
Change in Cash & Cash Equivalents	99,213	(258,121)
Cash & Cash Equivalents, Beginning of Period	198,556	555,890
Cash & Cash Equivalents, Beginning of Period	<b>\$ 297,769</b>	<b>\$ 297,769</b>

**The Golden Charter Academy****Budget vs Actual**

For the period ended November 30, 2023

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 501,864	\$ 501,864	\$ -	\$ 1,123,475	\$ 1,123,475	\$ -	\$ 4,048,912
Education Protection Account	-	-	-	11,598	11,598	-	\$ 57,960
State Aid - Prior Year	-	-	-	24	24	-	\$ 24
In Lieu of Property Taxes	-	23,131	(23,131)	-	23,131	(23,131)	\$ 304,531
<b>Total State Aid - Revenue Limit</b>	<b>501,864</b>	<b>524,995</b>	<b>(23,131)</b>	<b>1,135,097</b>	<b>1,158,228</b>	<b>(23,131)</b>	<b>4,411,426</b>
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	\$ 42,561
Federal Child Nutrition	-	30,085	(30,085)	-	30,085	(30,085)	\$ 300,845
Title I, Part A - Basic Low Income	-	-	-	-	-	-	\$ 84,362
Title II, Part A - Teacher Quality	-	-	-	-	-	-	\$ 10,654
Title III - Limited English	-	-	-	-	-	-	\$ 10,000
Title V, Part B - PCSGP	-	-	-	-	-	-	\$ 100,000
Other Federal Revenue	-	44,588	(44,588)	-	44,588	(44,588)	\$ 178,351
<b>Total Federal Revenue</b>	<b>-</b>	<b>74,672</b>	<b>(74,672)</b>	<b>-</b>	<b>74,672</b>	<b>(74,672)</b>	<b>726,773</b>
Other State Revenue							
State Special Education	18,149	18,525	(376)	56,464	56,840	(376)	\$ 257,169
State Child Nutrition	-	7,671	(7,671)	-	7,671	(7,671)	\$ 76,711
School Facilities (SB740)	-	-	-	-	-	-	\$ 94,554
Mandated Cost	-	-	-	-	-	-	\$ 4,495
State Lottery	-	-	-	-	-	-	\$ 68,683
Other State Revenue	5,820	100,680	(94,859)	9,385	104,245	(94,859)	\$ 650,720
<b>Total Other State Revenue</b>	<b>23,969</b>	<b>126,876</b>	<b>(102,906)</b>	<b>65,849</b>	<b>168,756</b>	<b>(102,906)</b>	<b>1,152,332</b>
Other Local Revenue							
Interest Revenue	25	-	25	2,613	2,588	25	\$ 2,588
Other Fees and Contracts	-	-	-	26,110	26,110	-	\$ 26,110
School Fundraising	350	-	350	9,967	9,617	350	\$ 9,617
Contributions, Unrestricted	-	-	-	33,400	23,400	10,000	\$ 323,400
<b>Total Other Local Revenue</b>	<b>375</b>	<b>-</b>	<b>375</b>	<b>72,089</b>	<b>61,715</b>	<b>10,375</b>	<b>361,715</b>
<b>Total Revenues</b>	<b>526,208</b>	<b>726,543</b>	<b>(200,335)</b>	<b>1,273,035</b>	<b>1,463,370</b>	<b>(190,335)</b>	<b>6,652,246</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	71,572	90,169	18,597	312,461	331,058	18,597	\$ 872,072
Teachers' Substitute Hours	-	3,000	3,000	23,118	26,118	3,000	\$ 44,118
Teachers' Extra Duty/Stipends	-	3,000	3,000	-	3,000	3,000	\$ 21,000
Pupil Support Salaries	13,227	13,052	(175)	54,956	54,781	(175)	\$ 133,090
Administrators' Salaries	30,129	20,545	(9,583)	125,433	115,849	(9,583)	\$ 239,122
<b>Total Certificated Salaries</b>	<b>114,927</b>	<b>129,766</b>	<b>14,839</b>	<b>515,967</b>	<b>530,805</b>	<b>14,839</b>	<b>1,309,401</b>
Classified Salaries							
Instructional Salaries	67,314	48,900	(18,415)	256,142	237,728	(18,415)	\$ 531,126
Support Salaries	5,866	36,217	30,350	33,489	63,840	30,350	\$ 281,141
Supervisors' and Administrators' Salaries	28,122	35,972	7,850	136,184	144,034	7,850	\$ 379,474
Clerical and Office Staff Salaries	9,145	23,169	14,025	53,601	67,626	14,025	\$ 211,842
Other Classified Salaries	16,812	-	(16,812)	61,452	44,641	(16,812)	\$ 44,641
<b>Total Classified Salaries</b>	<b>127,259</b>	<b>144,258</b>	<b>16,999</b>	<b>540,870</b>	<b>557,868</b>	<b>16,999</b>	<b>1,448,224</b>
Benefits							
State Teachers' Retirement System, certificated positions	20,121	24,952	4,831	91,407	96,238	4,831	\$ 245,950
OASDI/Medicare/Alternative, certificated positions	8,301	9,450	1,149	34,124	35,273	1,149	\$ 93,599
Medicare/Alternative, certificated positions	3,455	4,104	649	14,995	15,644	649	\$ 40,640
Health and Welfare Benefits, certificated positions	14,203	16,000	1,797	57,119	58,915	1,797	\$ 170,915
State Unemployment Insurance, certificated positions	648	1,421	773	4,873	5,646	773	\$ 26,961
Workers' Compensation Insurance, certificated positions	1,073	3,963	2,889	9,669	12,558	2,889	\$ 36,693
Other Benefits, certificated positions	562	4,246	3,683	2,789	6,473	3,683	\$ 32,331
<b>Total Benefits</b>	<b>48,364</b>	<b>64,136</b>	<b>15,771</b>	<b>214,975</b>	<b>230,746</b>	<b>15,771</b>	<b>647,089</b>

**The Golden Charter Academy****Budget vs Actual**

For the period ended November 30, 2023

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	594	594	15,316	15,911	594	\$ 20,069
Books and Reference Materials	-	2,500	2,500	-	2,500	2,500	\$ 20,000
School Supplies	17,319	1,960	(15,359)	131,569	116,210	(15,359)	\$ 129,931
Software	9,072	6,972	(2,100)	33,294	31,194	(2,100)	\$ 80,000
Office Expense	21,873	7,401	(14,472)	43,287	28,190	(15,097)	\$ 80,000
Business Meals	1,235	1,765	529	3,119	3,648	529	\$ 16,000
Noncapitalized Equipment	3,402	617	(2,785)	114,465	111,680	(2,785)	\$ 116,000
Food Services	36,290	41,220	4,930	84,087	89,016	4,930	\$ 377,556
<b>Total Books &amp; Supplies</b>	<b>89,193</b>	<b>63,030</b>	<b>(26,163)</b>	<b>425,137</b>	<b>398,349</b>	<b>(26,788)</b>	<b>839,557</b>
<b>Subagreement Services</b>							
Special Education	27,901	16,953	(10,948)	42,004	31,056	(10,948)	\$ 149,730
Substitute Teacher	50,683	-	(50,683)	63,984	13,301	(50,683)	\$ 13,301
Transportation	3,537	13,645	10,108	6,374	16,482	10,108	\$ 112,000
Security	1,346	836	(510)	6,661	6,151	(510)	\$ 12,000
Other Educational Consultants	-	18,575	18,575	74,400	92,975	18,575	\$ 223,000
<b>Total Subagreement Services</b>	<b>83,468</b>	<b>50,009</b>	<b>(33,458)</b>	<b>193,424</b>	<b>159,965</b>	<b>(33,458)</b>	<b>510,031</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	170	1,451	1,281	563	1,844	1,281	\$ 12,000
Dues & Memberships	258	1,826	1,568	648	2,216	1,568	\$ 15,000
Insurance	2,210	1,752	(457)	20,190	19,733	(457)	\$ 32,000
Utilities	6,437	8,073	1,636	31,851	33,487	1,636	\$ 90,000
Janitorial Services	10,721	6,384	(4,337)	44,447	40,110	(4,337)	\$ 84,800
Communications	1,112	780	(332)	6,873	6,541	(332)	\$ 12,000
Postage and Shipping	-	290	290	78	369	290	\$ 2,400
<b>Total Operations &amp; Housekeeping</b>	<b>20,908</b>	<b>20,557</b>	<b>(351)</b>	<b>104,651</b>	<b>104,300</b>	<b>(351)</b>	<b>248,200</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	12,684	10,506	(2,178)	54,708	52,530	(2,178)	\$ 126,072
Additional Rent	5,804	4,066	(1,738)	16,784	15,046	(1,738)	\$ 43,508
Equipment Leases	1,893	1,771	(122)	6,922	6,800	(122)	\$ 19,200
Repairs and Maintenance	3,515	1,205	(2,310)	29,871	27,562	(2,310)	\$ 36,000
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>23,896</b>	<b>17,549</b>	<b>(6,348)</b>	<b>108,286</b>	<b>101,938</b>	<b>(6,348)</b>	<b>224,780</b>
<b>Professional/Consulting Services</b>							
IT	1,914	2,330	416	15,273	15,689	416	\$ 32,000
Audit & Taxes	-	524	524	4,212	4,736	524	\$ 8,400
Legal	1,971	103	(1,868)	21,149	19,281	(1,868)	\$ 20,000
Professional Development	150	1,365	1,215	56,577	57,792	1,215	\$ 67,347
General Consulting	18,381	(24,899)	(43,280)	93,903	50,623	(43,280)	\$ 77,500
Special Activities/Field Trips	61,684	621	(61,063)	104,718	43,654	(61,063)	\$ 48,000
Bank Charges	107	169	62	247	259	12	\$ 1,440
Printing	-	242	242	4,067	4,308	242	\$ 6,000
Other Taxes and Fees	869	652	(216)	3,651	3,434	(216)	\$ 8,000
Payroll Service Fee	860	1,070	210	4,300	4,510	210	\$ 12,000
Management Fee	11,985	11,663	(322)	67,918	67,596	(322)	\$ 149,237
District Oversight Fee	-	5,250	5,250	-	5,250	5,250	\$ 44,114
Public Relations/Recruitment	8,500	1,308	(7,192)	22,040	14,847	(7,192)	\$ 24,000
<b>Total Professional/Consulting Services</b>	<b>106,419</b>	<b>396</b>	<b>(106,023)</b>	<b>398,053</b>	<b>291,980</b>	<b>(106,073)</b>	<b>498,039</b>
<b>Depreciation</b>							
Depreciation Expense	4,640	5,806	1,167	23,198	24,365	1,167	\$ 65,009
<b>Total Depreciation</b>	<b>4,640</b>	<b>5,806</b>	<b>1,167</b>	<b>23,198</b>	<b>24,365</b>	<b>1,167</b>	<b>65,009</b>
<b>Interest</b>							
Interest Expense	29	-	(29)	292	263	(29)	\$ 263
<b>Total Interest</b>	<b>29</b>	<b>-</b>	<b>(29)</b>	<b>292</b>	<b>263</b>	<b>(29)</b>	<b>263</b>
<b>Total Expenses</b>	<b>619,104</b>	<b>495,507</b>	<b>(123,597)</b>	<b>2,524,852</b>	<b>2,400,580</b>	<b>(124,271)</b>	<b>5,790,591</b>
<b>Change in Net Assets</b>	<b>(92,896)</b>	<b>231,036</b>	<b>(323,932)</b>	<b>(1,251,816)</b>	<b>(937,210)</b>	<b>(314,606)</b>	<b>861,654</b>
Net Assets, Beginning of Period	(224,604)			934,317			
<b>Net Assets, End of Period</b>	<b>\$ (317,500)</b>			<b>\$ (317,500)</b>			

**The Golden Charter Academy**

**Accounts Payable Aging**

November 30, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
ACE Trophy	52748	11/28/2023	12/28/2023	\$ 161.96	\$ -	\$ -	\$ -	\$ -	\$ 161.96
Always Golden Events	0000135	11/28/2023	12/28/2023	688.10	0.00	0.00	0.00	0.00	688.10
Always Golden Events	0000136	11/28/2023	12/28/2023	235.00	0.00	0.00	0.00	0.00	235.00
Amplify Education, Inc.	INV-231389	11/27/2023	12/27/2023	8,815.04	0.00	0.00	0.00	0.00	8,815.04
BMV Construction Group, Inc.	BMYC103123	10/31/2023	10/31/2023	0.00	32,512.00	0.00	0.00	0.00	32,512.00
Fresno County Superintendent of Schoo	240460	11/15/2023	11/15/2023	0.00	648.75	0.00	0.00	0.00	648.75
Mobile Modular Management Corporati	2465627	9/11/2023	9/11/2023	0.00	0.00	0.00	1,888.00	0.00	1,888.00
Mobile Modular Management Corporati	2489098	11/10/2023	11/10/2023	0.00	1,888.00	0.00	0.00	0.00	1,888.00
Official Pest Prevention, Inc.	6304373	11/28/2023	12/28/2023	110.00	0.00	0.00	0.00	0.00	110.00
Scout Education Inc	58819	11/20/2023	11/27/2023	0.00	4,205.00	0.00	0.00	0.00	4,205.00
Staples	8072353803	11/18/2023	12/18/2023	280.08	0.00	0.00	0.00	0.00	280.08
Staples	8072420090	11/25/2023	12/10/2023	74.70	0.00	0.00	0.00	0.00	74.70
<b>Total Outstanding Invoices</b>				<b>\$ 10,365</b>	<b>\$ 39,254</b>	<b>\$ -</b>	<b>\$ 1,888</b>	<b>\$ -</b>	<b>\$ 51,507</b>

## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
10910	CharterUP LLC	11/1/2023	3,537.32
10911	Cynthia Harris	11/2/2023	7,050.63
10912	Light Up The Walls	11/6/2023	300.00
10913	Renisha Logan	11/6/2023	1,231.14
10914	ACE Trophy	11/9/2023	136.05
10915	All Star Plumbing	11/9/2023	775.00
10916	Amazon Capital Services	11/9/2023	3,838.47
10917	Bergelectric	11/9/2023	49,431.00
10918	BoardOn Track, Inc.	11/9/2023	10,000.00
10919	California Business Machines	11/9/2023	1,554.58
10920	Capital Group	11/9/2023	376.84
10921	CDW Government	11/9/2023	9,874.15
10922	Core Business Interiors	11/9/2023	948.58
10923	E-Rate Advantage, LLC	11/9/2023	3,000.00
10924	Fresno County Superintendent of Schools	11/9/2023	1,265.00
10925	Halcyon Behavioral, LLC	11/9/2023	274.68
10926	Healthpro Pediatrics	11/9/2023	1,640.40
10927	KCreations	11/9/2023	302.87
10928	Kimberly Scarborough	11/9/2023	289.91
10929	Law Offices of Young, Minney & Corr, LLP	11/9/2023	1,294.50
10930	Liana Pellegrino	11/9/2023	167.05
10931	Live Scan Fresno	11/9/2023	345.00
10932	Meal Time, a part of Harris School Solutions	11/9/2023	150.00
10933	Mobile Modular Management Corporation	11/9/2023	1,888.00
10934	NatureBridge	11/9/2023	17,511.00
10935	Official Pest Prevention, Inc.	11/9/2023	110.00
10936	Phoenix Private Patrol & Security	11/9/2023	1,000.00
10937	Rotary Club of Fresno	11/9/2023	258.00
10938	San Joaquin Valley Paleontology Foundation	11/9/2023	480.00
10939	Santiago's Heating & Air	11/9/2023	120.00
10940	School Pathways	11/9/2023	2,387.02
10941	Scoot Education Inc	11/9/2023	10,551.00
10942	South County Support Services Agency	11/9/2023	13,250.23
10943	Specialized Air Conditioning	11/9/2023	255.00
10944	Speech Therapy Link	11/9/2023	28,461.25
10945	Staples	11/9/2023	4,132.77
10946	Xenia Freeman	11/9/2023	412.50
10949	Shatieya Watson	11/13/2023	1,617.64
10950	Buck Institute for Education	11/17/2023	10,500.00

## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
10951	Committee for Children	11/17/2023	497.33
10952	Fresno Discovery Center	11/17/2023	3,675.00
10953	Fresno's Chaffee Zoo Corporation	11/17/2023	30,700.00
10954	IXL Learning, Inc.	11/17/2023	5,095.00
10955	Scoot Education Inc	11/17/2023	4,948.67
10956	Solid Goods Print Co.	11/17/2023	3,773.40
10957	South County Support Services Agency	11/17/2023	14,364.24
10958	Zack Urban Solutions, Inc.	11/17/2023	3,800.00
10959	Hotel Piccadilly	11/20/2023	3,868.74
10960	Civic Center Square	11/21/2023	482.54
10961	Krazan & Associates, Inc.	11/21/2023	8,820.00
10962	Revolution Foods, PBC.	11/21/2023	36,290.25
10963	Scoot Education Inc	11/21/2023	3,364.00
10964	Solid Goods Print Co.	11/21/2023	1,675.00
10965	Specialized Air Conditioning	11/21/2023	165.00
10966	Staples	11/21/2023	142.29
10967	United Skates of America, Inc	11/21/2023	624.00
10968	Whitney Thompson & Jeffcoach	11/21/2023	676.00
10969	Hennessy Rocha	11/27/2023	1,003.44
10970	Angel Gomez	11/28/2023	2,200.00
10971	BMV Construction Group, Inc.	11/28/2023	27,868.00
10972	Civic Center Square	11/28/2023	2,178.00
10973	Darryl Miller	11/28/2023	66.50
10974	Fresno County Superintendent of Schools	11/28/2023	26,865.41
10975	Gymnastics Beat Inc.	11/28/2023	576.00
10976	Our Lady of Victory	11/28/2023	10,506.00
10977	Cynthia Harris	11/30/2023	5,837.27
10978	Fresno County Office of Education	11/30/2023	27,993.03
10979	Fresno County Office of Education	11/30/2023	90.00
99554440	Amazon	11/17/2023	2,344.00
99918754	Amazon	11/2/2023	69.96
ACH	Mountain Alarm	11/1/2023	106.33
ACH	The Hartford	11/1/2023	1,073.15
ACH	Guardian	11/1/2023	3,053.33
ACH	Mid Valley Disposal	11/2/2023	881.41
ACH	Mountain Alarm	11/2/2023	60.50
ACH	ATT Bill Payment	11/6/2023	236.64
ACH	Primo Water	11/6/2023	310.63
ACH	Amazon	11/7/2023	9.99
ACH	Amazon	11/7/2023	51.56



## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
ACH	Amazon	11/7/2023	63.79
ACH	Amazon	11/7/2023	66.08
ACH	Amazon	11/7/2023	120.10
ACH	Amazon	11/7/2023	215.74
ACH	Amazon	11/8/2023	274.66
ACH	Marlin Capital Solutions	11/7/2023	338.90
ACH	LiftForward, Inc - LB	11/7/2023	639.97
ACH	PG&E	11/7/2023	5,106.07
ACH	Amazon	11/8/2023	27.55
ACH	City Of Fresno	11/9/2023	988.19
ACH	Call Multiplier	11/10/2023	8.00
ACH	Amazon	11/10/2023	274.96
ACH	American Funds	11/10/2023	376.84
ACH	Amazon	11/13/2023	59.07
ACH	Amazon	11/13/2023	90.87
ACH	Squarespace	11/13/2023	1,590.00
ACH	Amazon	11/15/2023	38.54
ACH	Amazon	11/15/2023	55.18
ACH	LiftForward, Inc - LB	11/15/2023	4,098.43
ACH	Central Valley Community Bank	11/15/2023	86.66
ACH	Amazon	11/16/2023	16.00
ACH	Comcast	11/16/2023	542.20
ACH	Amazon	11/20/2023	27.98
ACH	Amazon	11/20/2023	73.44
ACH	Amazon	11/20/2023	111.93
ACH	Amazon	11/20/2023	246.60
ACH	Amazon	11/20/2023	364.58
ACH	Hoffman Security	11/22/2023	39.95
ACH	Hoffman Security	11/22/2023	40.00
ACH	Hoffman Security	11/22/2023	41.95
ACH	Hoffman Security	11/22/2023	57.00
ACH	American Funds	11/22/2023	559.12
ACH	Kaiser Foundation Health Plan	11/22/2023	19,563.13
ACH	Zoom Video Communications Inc.	11/27/2023	199.90
ACH	AMS (Alliance Member Services)	11/28/2023	2,209.78
ACH	Amazon	11/29/2023	19.98
ACH	Amazon	11/29/2023	29.68
ACH	Amazon	11/29/2023	34.88
ACH	Amazon	11/29/2023	42.99
ACH	Amazon	11/29/2023	52.56

## The Golden Charter Academy

### Check Register

For the period ended November 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
ACH	Chase Flower Shop	11/29/2023	78.54
ACH	Visa	11/29/2023	5,072.19
ACH	Amazon	11/30/2023	42.99
ACH	Comcast	11/30/2023	125.03
ACH	American Funds	11/30/2023	559.12
ACH	Carpet Doctor LLC	11/8/2023	4,250.00
ACH	Golden Pursuit of Growth	11/8/2023	1,500.00
ACH	Always Golden Events	11/9/2023	176.00
ACH	Always Golden Events	11/9/2023	500.00
ACH	Always Golden Events	11/9/2023	400.00
ACH	Always Golden Events	11/9/2023	455.00
ACH	Always Golden Events	11/9/2023	106.23
ACH	Always Golden Events	11/9/2023	220.00
ACH	Always Golden Events	11/9/2023	285.00
ACH	Always Golden Events	11/9/2023	875.00
ACH	Always Golden Events	11/9/2023	1,750.00
ACH	Carpet Doctor LLC	11/9/2023	1,120.00
ACH	Charter Impact Inc.	11/9/2023	12,844.88
ACH	Mandy Breuer	11/9/2023	52.64
ACH	Mandy Breuer	11/9/2023	358.88
ACH	Melanie Smith	11/9/2023	123.70
ACH	Talent Resources	11/9/2023	5,000.00
ACH	Always Golden Events	11/17/2023	310.00
ACH	Always Golden Events	11/21/2023	500.00
ACH	Ashalynn James	11/21/2023	155.89
ACH	Carpet Doctor LLC	11/21/2023	4,250.00
ACH	Gerbs Corp	11/21/2023	880.00
ACH	Golden Pursuit of Growth	11/21/2023	1,500.00
ACH	Mandy Breuer	11/21/2023	433.99
ACH	Dustin Verzosa	11/28/2023	3,500.00

**Total Disbursements Issued in November** **\$ 513,278.52**

# Coversheet

## CEO & Board 2023/2024 School Year Goals:

**Section:** III. Information / Discussion  
**Item:** C. CEO & Board 2023/2024 School Year Goals:  
**Purpose:**  
**Submitted by:**  
**Related Material:** 2023-2024\_CEO Goals.pdf



#### Board of Trustees

Dr. Ed Gonzalez, Chair  
Dr. Bard De Vore  
Isaiah Green

Keshia Thomas, Vice Chair  
Dr. Stephen Morris  
Hannah Johnson

## GOLDEN CHARTER ACADEMY

### Golden Charter Academy 2023-2024 CEO GOALS

- **Facilities** - *As you know, adding the two modulars to our current site is the first priority on my list. In order to accommodate our growing program for next school year, it is going to be pivotal to get the portables in place for the 2024/2025 school year.*
- **Permanent Facility** - *I am looking to continue to move this project forward. The goal is to be in this facility by 2025. Securing our finance plan is one of my top priorities. If all continues to go well, my hope is that we are breaking ground no later than **April of 2024.***
- **Academic Growth** - *Student success can look different based on what lens you view student success through. GCA has continued to progress in our student success profile since conception. However, I am looking to see substantial growth in our academic satellite data. Our internal goal is to see at least half of our students at/or above the 60th percentile*
- **Define GOLDEN** - *I will continue to work with the GCA Admin team & zoo partner to have a clearly thought out strategic plan to position the school for program success and possible replication.*

# Coversheet

## Consideration & Approval of the Applied Behavior Analysis (ABA) Job Description & Salary

**Section:** IV. Action Items  
**Item:** C. Consideration & Approval of the Applied Behavior Analysis (ABA) Job  
Description & Salary  
**Purpose:**  
**Submitted by:**  
**Related Material:** 23-24\_Exhibit A\_Behavior Tech.pdf



1626 W Princeton Ave  
Fresno, CA 93705

## GOLDEN CHARTER ACADEMY PUBLIC CHARTER SCHOOL

### Behavior Technician

**Department:** Classified Instructional  
**Supervisor:** Principal  
**Status:** Full Time, Non-exempt  
**Salary:** Begins at \$20 - \$25

**Reporting Days:** 201 (Start 8/01/2023 – 5/31/2024 Stop)  
**Hours:** Monday – Friday, Approximately (40 hrs/Week)

As a **Behavior Technician**, you will be responsible for conducting assessments as well as developing and implementing behavior intervention plans for students with behavioral challenges. You will work closely with administrators, school counselors, teachers, staff, students, families, and other professionals to implement evidence-based strategies and support positive behavior change. Additionally, your expertise in behavior analysis will contribute to improving the lives of individuals with learning exceptionalities in a fully integrated academic program.

#### RESPONSIBILITIES

- Conduct comprehensive assessments to identify the needs and goals of individuals with behavioral challenges.
- Develop individualized behavior intervention plans based on assessments and student goals.
- Implement behavior intervention plans and monitor progress regularly.
- Collect and analyze data to evaluate the effectiveness of behavior intervention plans.
- Collaborate with administrators, school counselors, teachers, staff, students, families, and other school and community partners to provide support and training.
- Provide ongoing training on, support of, and partnership of behavior management techniques.
- Stay up-to-date with the latest research and best practices in applied behavior analysis.
- Maintain accurate documentation and prepare progress reports for compliance processes.



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Fresno, CA 93705

## REQUIRED SKILLS AND ABILITIES

- Commitment to the principles of Universal Design for Learning, place-based learning, and environmental education and stewardship.
- Strong knowledge of applied behavior analysis principles and techniques.
- Ability to conduct functional behavior assessments and develop behavior intervention plans.
- Proficiency in collecting and analyzing data using various measurement systems.
- Excellent communication skills to effectively collaborate with students, families, and other school and community partners.
- Strong problem-solving skills to address challenging behaviors effectively.
- Ability to provide training, support, and collaborate with faculty, staff, and families.
- Knowledge of autism spectrum disorder and other developmental disabilities.
- Proficiency in using technology for data collection and analysis.

## EDUCATION AND EXPERIENCE

- A bachelor's degree in psychology, education, or a related field is required.
- Board Certified Behavior Analyst (BCBA) certification is preferred.



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Fresno, CA 93705

## PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT

- Ability to travel to various locations to provide services.
- Stamina to work with students for extended periods of time.
- Physical dexterity to implement behavior management techniques.
- Ability to lift and carry materials or equipment as needed.

Note: This job description is intended to provide a general overview of the requirements for this position and is not exhaustive. Other duties and responsibilities may be assigned as needed.

\_\_\_\_\_

**Name**

\_\_\_\_\_

**Date**

\_\_\_\_\_

**Signature**

\_\_\_\_\_

**Initials**



# Coversheet

## Consideration & Approval of Non Credentialed Teachers Salary

**Section:** IV. Action Items  
**Item:** D. Consideration & Approval of Non Credentialed Teachers Salary  
**Purpose:**  
**Submitted by:**  
**Related Material:** Non Credentialed\_GCA Teacher Salary Schedule.pdf

<b>GOLDEN CHARTER ACADEMY</b>									
<b>NON-CREDENTIALLED SALARY SCHEDULE - 10 MONTHS</b>									
<b>1.035</b>	<b>COLUMN</b>	<b>1</b>		<b>2</b>		<b>3</b>		<b>4</b>	
<b>STEP</b>		<b>BA w Permit</b>		<b>BA + 15 UNITS</b>		<b>BA + 30 UNITS</b>		<b>BA + 45 UNITS</b>	
<b>1</b>		\$ 54,000		\$ 55,890		\$ 57,846		\$ 59,871	
<b>2</b>		\$ 55,890		\$ 57,846		\$ 59,871		\$ 61,966	
<b>3</b>		\$ 57,846		\$ 59,871		\$ 61,966		\$ 64,135	
<b>4</b>		\$ 59,871		\$ 61,966		\$ 64,135		\$ 66,380	