



Golden Charter Academy

GCA Board of Trustees Meeting

Published on February 12, 2024 at 11:34 AM PST

Amended on February 15, 2024 at 3:09 PM PST

Date and Time

Thursday February 15, 2024 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: February 15, 2024 04:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

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

Meeting ID: 884 1732 4062

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Meeting ID: 884 1732 4062

Find your local number: <https://us02web.zoom.us/j/kdLSYLrh1w>

Agenda

	Purpose	Time
I. Opening Items		4:00 PM
A. Call the Meeting to Order		
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		
C. Pledge of Allegiance		
D. Approval of the Agenda	Vote	
E. 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>		
II. Consent Agenda		4:05 PM

	Purpose	Time
<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 members' request that an item be removed from the Consent Agenda, the item will be pulled for discussion and separate action</p>		
A. January 18, 2024 Board Meeting Minutes	Approve Minutes	5 m
B. Financial Warrants	Vote	5 m
III. Closed Session		
Existing & Anticipated Liability Claim		
IV. Information / Discussion		4:15 PM
A. Reports and Updates	Discuss	5 m
<ol style="list-style-type: none"> 1. Principal Report (Mandy Breuer, Principal) 2. CEO Report (Robert Golden, Operation Update) 3. Financial Report (Jim Weber, Charter Impact) 		
B. Golden Charter Academy: Board Effectiveness Survey		5 m
C. CEO & School 2023/2024 Goals Progress:		5 m
D. After School Programs: (ASES Funded) After School Education & Safety		5 m
These are the programs that our ASES grant is covering:		
E. Board Member Goals	Discuss	5 m
F. Ad Hoc Committee	Discuss	
Evaluation Committee		
V. Sub Committees Reports		
1. Academic Excellence Committee		

	Purpose	Time
2. Golden Club Committee (Development)		
VI. Ratification		4:40 PM
A. Consideration & Approval of Golden Charter Academy School Accountability Report Card (SARC)		5 m
VII. Action Items		4:45 PM
A. Consideration & Approval of Golden Charter Academy Material Revision Resolution		5 m
Material Revision is required to add additional students per grade & our Address Change in 2025:		
<ol style="list-style-type: none"> 1. 40 Students total in TK, 20 students per class 2. 54 students per grade in K-8th. 24-27 students per class. 3. Location change in 2025: 741 W Belmont Ave, Fresno CA, 93728 4. Updated Budget reflecting new enrollment numbers 5. Updated State Laws. 		
B. Consideration & Approval of the Golden Charter Academy Revised Fiscal Policy		5 m
C. Consideration & Approval of Revised Campus Visitor Policy	Vote	
Revisions Include:		
<ol style="list-style-type: none"> 1. Raptor Technologies (New Sign In Procedure) 		
D. Consideration & Approval of Restorative Practice Intervention Coordinator Job Description & Salary Range		5 m
This position and salary was written into our Safer Community Schools grant awarded.		
E. Consideration & Approval of the Material Revision Resolution		
VIII. Board Member Comments		5:00 PM
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.		

	Purpose	Time
A. Next Regularly Scheduled Meeting Thursday, March 21, 2024 at 4:00 PM		5 m
IX. Suggested Agenda Items		
X. Closing Items		
A. Adjourn Meeting	Vote	

Coversheet

Pledge of Allegiance

Section: I. Opening Items
Item: C. Pledge of Allegiance
Purpose: FYI
Submitted by:
Related Material: Board Meeting Flag.jpg



Coversheet

January 18, 2024 Board Meeting Minutes

Section: II. Consent Agenda
Item: A. January 18, 2024 Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for GCA Board of Trustees Meeting on January 18, 2024

APPROVED



GOLDEN
CHARTER ACADEMY

Golden Charter Academy

Minutes

GCA Board of Trustees Meeting

Date and Time

Thursday January 18, 2024 at 4:00 PM

Location

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

Topic: GCA Board of Trustees Regular Meetings

Time: January 18, 2024 04:00 PM Pacific Time (US and Canada)

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Directors Present

B. De Vore, 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

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 Jan 18, 2024 at 4:02 PM.

B. Roll Call

C. Pledge of Allegiance

Pledge of Allegiance led by Dr. De Vore.

D. Approval of the Agenda

B. De Vore made a motion to approve the Agenda.

I. Green seconded the motion.

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

E. Public Comments

II. Consent Agenda

A. December 14, 2023 Board Meeting Minutes

K. Thomas made a motion to approve the minutes from GCA Board of Trustees Meeting on 12-14-23.

I. Green seconded the motion.

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

B. Financial Warrants

K. Thomas made a motion to approve the Financial Warrants.

I. Green seconded the motion.

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

III. Information / Discussion

A. Reports and Updates

Principal Report (Mandy Breuer, Principal)

4th grade POL today! Attendance Update: In 2023, 46% of GCA students missed 10% or more of instructional days. As of today, chronic absentee is at 40%. Instructional Support Update: Schoolwide MAP testing. TeachBoost launching with new GCA teacher and Learning Guide development rubric. Next Friday, 2/2: 5th grade POL, Farmers Market at GCA. 3rd grade POL same day, 2/2 at the zoo: Secrets of Survival. 1st grade POL Friday, 2/16 at Roger Rockas Theater: Turn Off the Lights. 2nd POL, 2/22: Sticky Substances at GCA. Expanded Social-Emotional support this Spring. Support for GCA students and families. Adding Behavioral Technician and Intervention Coordinator this Spring. Expanded Academic support, adding grade level tutoring staff.

CEO Report (Robert Golden, President & CEO)

\$300k grant awards from Silicons Schools and Pacific Charter in December. Blue Hub \$16 million term sheet, Civic \$7 million in tax credit allocations for new facilities. Secured another 3-year deal contract with Charter Impact. Salary schedules to be approved later in the action items. Looking to be competitive with the schools in the Central Valley. Beefing up our After-school program: adding dance, music & lyrics, photography, creative teams and Teaching Fellows (tutoring services). Audit extension to February 15th. FUSD school site visit on 2/27, 8-4pm.

Financial Reports (Jim Weber, Charter Impact)

December Financial Reports: P1 ADA 287.89, near budget. Forecast enrollment 321, P2 ADA 288.9. Goal surplus at \$800k, range 14%. Cash ended at \$522k. Revenue and expense growth: ASES, CSI, PCSGP. 24-25 January proposal forecast flat revenue growth, reduces forecast \$140k and \$255k. SARC due Feb 1st. 22-23 annual audit extended to Feb. 15th. No facility cost in 24-25. ADA Pupil at 93%. Ending funding balance forecast at \$2 million, 36% should stabilize cashflow.

B. Facility Update

Bids due March 7th. Contract by April 1st. Construction on June 3rd. Tues 2/6 site walkthrough. Three rough estimates at \$12, 13, 15 million hard cost.

Presentation slides w/ facility pictures

Mobile Modular additional (2) modulars in action item. To be installed in July.

C. Committee Updates

Golden Club Committee

First recruiting club tour on 1/10. Currently at 6 members.

Next recruiting tours: January 26th, February 8th at 9-10am.

Academic Excellence Committee

Member candidate, Dr. Angie.

IV. Action Items

A. Consideration & Approval of the Counselor Revised Salary Schedule

B. De Vore made a motion to approve the Counselor Revised Salary Schedule.

S. Morris seconded the motion.

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

B. Consideration & Approval of the Student Services Coordinator Revised Salary Schedule

B. De Vore made a motion to approve the Student Services Coordinator Revised Salary Schedule.

S. Morris seconded the motion.

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

C. Consideration & Approval of the Mobile Modular Contract for (2) additional Classrooms for \$56,084

S. Morris made a motion to approve the Mobile Modular Contract for (2) additional Classrooms for \$56,084.

B. De Vore seconded the motion.

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

V. Board Member Comments

A. Next Regularly Scheduled Meeting

Thursday, February 15, 2024 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 5:18 PM.

Respectfully Submitted,
E. Gonzalez

Coversheet

Financial Warrants

Section: II. Consent Agenda
Item: B. Financial Warrants
Purpose: Vote
Submitted by:
Related Material: Jan 2024-GCA-Board Summary.pdf



Golden Charter Academy

Monthly Financial Presentation – January 2024

January Highlights

Highlights

- P-1 ADA 287.89, near budget. Forecast P-2 ADA 288.9.
- Goal surplus \$800K+ range (14%) should strengthen cashflow for growth.
- Cash ended month **\$506K**.
- Revenue and expense growth – addition of new funding (ASES, CSI, PCSGP), anticipate additional expenses.
- **Multi-year planning**
- Facility finance – current projections model 1.15 lease coverage ratio at \$1.4 million annual lease cost.

Compliance and Reporting

- 2022/23 annual audit extended to Feb 15th.
- LCAP Mid-year update presented at Feb meeting.
- 2nd interim will be presented in March.

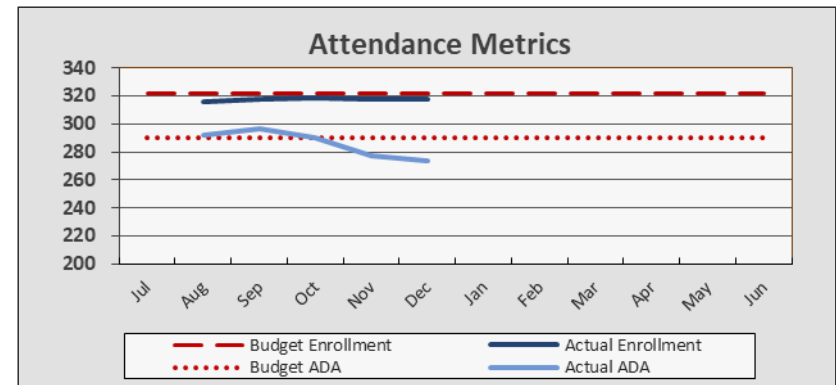


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	318	321	322
ADA	286	289	290
Attendance Rate	90.0%	90.0%	90.0%
Unduplicated %	89.6%	89.6%	89.0%
Revenue per ADA		\$23,737	\$22,955
Expenses per ADA		\$19,549	\$19,981

Attendance Metrics



P-1 ADA 287.89, near budget.

Forecast enrollment 321, P-2 ADA 288.9.

Attendance rate forecast 90%.

UPP three-year average funding rate 89.6%.

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

Revenue

- January Updates
 - Revenue increases: extended PCSGP.

Revenue

	<i>Year-to-Date</i>		
	Actual	Revised	Fav/(Unf)
State Aid-Rev Limit	\$ 1,735,588	\$ 1,804,982	\$ (69,394)
Federal Revenue	19,258	282,186	(262,928)
Other State Revenue	142,788	362,679	(219,891)
Other Local Revenue	239,686	211,715	27,971
Total Revenue	\$ 2,137,319	\$ 2,661,561	\$ (524,242)

	<i>Annual/Full Year</i>		
	Forecast	Revised	Fav/(Unf)
State Aid-Rev Limit	\$ 4,398,714	\$ 4,411,426	\$ (12,712)
Federal Revenue	918,113	726,773	191,340
Other State Revenue	1,161,131	1,152,332	8,799
Other Local Revenue	379,686	361,715	17,971
Total Revenue	\$ 6,857,644	\$ 6,652,246	\$ 205,398

Revenue – Grant Planning



- **January 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	\$ -	\$ -
Funding plan	\$ 497,959	\$ 549,254	\$ 582,476	\$ 119,672	\$ 119,672





Expenses

- **January Updates**
 - **Expenses below 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	Revised	Fav/(Unf)	Forecast	Revised	Fav/(Unf)
Certificated Salaries	\$ 703,945	\$ 790,337	\$ 86,393	\$ 1,223,627	\$ 1,309,401	\$ 85,774
Classified Salaries	714,450	846,384	131,934	1,269,960	1,448,224	178,264
Benefits	293,781	364,702	70,920	579,202	647,089	67,887
Books and Supplies	510,588	524,408	13,821	843,556	839,556	(4,000)
Subagreement Services	357,164	259,984	(97,180)	558,220	510,031	(48,190)
Operations	155,532	145,415	(10,118)	248,200	248,200	-
Facilities	145,439	137,036	(8,403)	228,906	224,780	(4,126)
Professional Services	428,285	346,217	(82,069)	634,300	498,039	(136,262)
Depreciation	32,478	35,978	3,500	61,509	65,009	3,500
Interest	346	263	(83)	346	263	(83)
Total Expenses	\$ 3,342,008	\$ 3,450,723	\$ 108,715	\$ 5,647,828	\$ 5,790,592	\$ 142,764

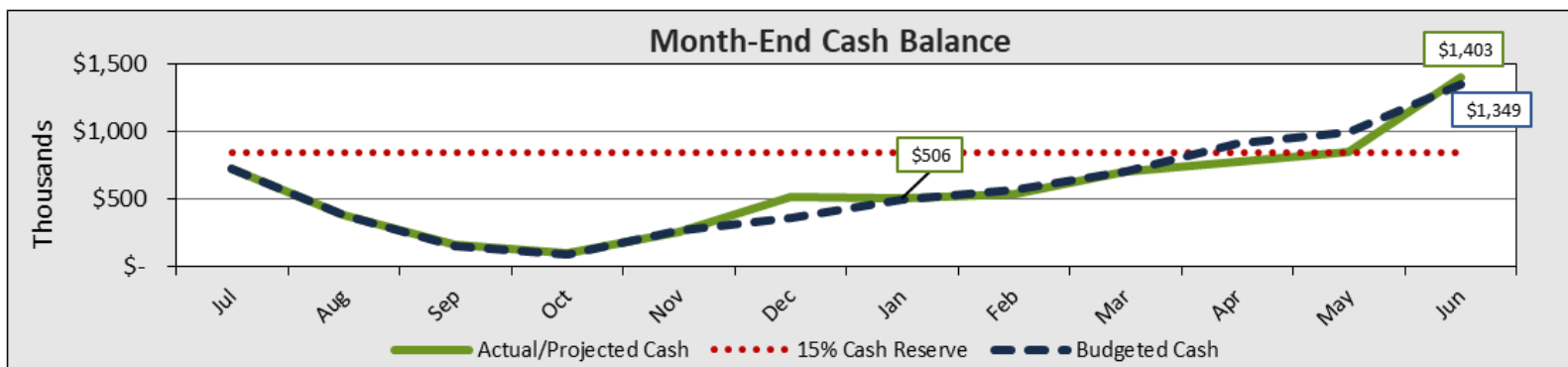
Surplus / (Deficit) & Fund Balance

- Ending fund balance forecast **\$2.1 million, 38%**, should stabilize cashflow.

	Year-to-Date			Annual/Full Year		
	Actual	Revised	Fav/(Unf)	Forecast	Revised	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,204,689)	\$ (789,162)	\$ (415,527)	\$ 1,209,816	\$ 861,654	\$ 348,162
Beginning Fund Balance	<u>966,382</u>	<u>966,382</u>		<u>966,382</u>	<u>966,382</u>	
Ending Fund Balance	<u>\$ (238,308)</u>	<u>\$ 177,220</u>		<u>\$ 2,176,198</u>	<u>\$ 1,828,035</u>	
<i>As a % of Annual Expenses</i>	-4.2%	3.1%		38.5%	31.6%	

Cash Balance

- Current cash is **\$506K**.
- 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
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2022/23). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	GCA	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-09	2023-24 California Community Schools Partnership Program: Implementation Grant - CCSPP Implementation Grant (Cohort 3) funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the local educational agency and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.	GCA with Charter Impact support	No	Yes	https://www.cde.ca.gov/fg/fo/profile.asp?id=6159
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Feb-15	Board of Equalization Property Tax Exemption - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact	No	Yes	https://www.boe.ca.gov/proptaxes/lessor_exemption.htm
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
DATA	Feb-26	CRDC - 2023-24 Submission Window (Dec 11, 2023-Feb 26, 2024) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by GCA	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Feb-28	E-Rate FCC Form 470 Due date (FY2024) - To request bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 28, 2024 is the deadline to certify an FY2023 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2024 filing window.	GCA	No	No	https://www.usac.org/sj/tools/forms/
FINANCE	Feb-29	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2022 Report 3 - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact with GCA support	No	No	https://www.cde.ca.gov/sp/sw/t1/csilegrantrpt.asp

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Mar-01	CALPADS - Fall 2 deadline - 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 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by GCA	No	No	https://www.cde.ca.gov/ds/sp/cj/rptcalendar.asp
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Mar-27	E-Rate FCC Form 471 Due date (FY2024) - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible.	GCA	No	No	https://www.usac.org/sl/tools/forms/
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	GCA with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	TBD	Federal Stimulus Annual Report - 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	https://www.cde.ca.gov/fg/cr/anreporhelp.asp

Appendices

As of January 31, 2024

- 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
January 31, 2024

Presented by:



Golden Charter Academy

Monthly Cash Flow/Forecast FY23-24

Revised 02/08/2024

ADA = 288.90



	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.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(120,122)	(399,667)	(280,645)	(358,436)	(81,263)	75,491	(40,047)	(7,815)	110,091	19,947	14,896	1,048,642	1,228,745	1,209,816		
Cash flows from operating activities																
Depreciation/Amortization	4,640	4,640	4,640	4,640	4,640	4,640	4,640	5,806	5,806	5,806	5,806	5,806	-	61,509		
Public Funding Receivables	311,370	11,523	10,835	182,952	51,627	19,552	13,667	-	-	-	-	426,649	(1,250,771)	(222,595)		
Due To/From Related Parties	-	(84,270)	-	-	84,270	44,785	(2,600)	-	-	-	-	-	-	42,185		
Prepaid Expenses	23,579	6,637	-	-	(10,000)	-	10,000	-	-	-	-	-	-	30,216		
Accounts Payable	(80,226)	(2,011)	(11,273)	(9,625)	46,434	(51,507)	(5,140)	-	-	-	-	-	22,026	(91,322)		
Accrued Expenses	(32,766)	73,734	(3,084)	12,971	(38,057)	(20,136)	(27,182)	-	-	-	-	(160,186)	-	(194,706)		
Deferred Revenue	64,993	61,183	86,565	119,643	229,261	202,143	52,143	52,143	52,143	52,143	52,143	(758,603)	-	265,899		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	(7,758)	(10,518)	-	(109,811)	-	(6,500)	-	-	-	-	-	-	(134,587)		
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)	-	(56,858)		
Proceeds(Payments) on Debt	-	-	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	-	-	-	-	-	(62,502)		
Total Change in Cash	166,730	(340,728)	(218,635)	(63,011)	161,946	259,813	(16,175)	34,980	163,302	73,158	68,107	557,570				
Cash, Beginning of Month	555,890	722,620	381,892	163,256	100,245	262,191	522,004	505,829	540,809	704,111	777,270	845,377				
Cash, End of Month	722,620	381,892	163,256	100,245	262,191	522,004	505,829	540,809	704,111	777,270	845,377	1,402,946				

The Golden Charter Academy

Statement of Financial Position

January 31, 2024

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 505,829	\$ 555,890	\$ (50,061)	-9%
Accounts Receivable	1	1	-	0%
Public Funding Receivables	426,649	1,028,176	(601,527)	-59%
Due To/From Related Parties	517,819	560,005	(42,185)	-8%
Prepaid Expenses	10,506	40,722	(30,216)	-74%
Total Current Assets	1,460,804	2,184,793	(723,989)	-33%
Long-Term Assets				
Property & Equipment, Net	209,602	107,493	102,109	95%
Deposits	27,856	27,856	-	0%
Total Long Term Assets	237,458	135,349	102,109	75%
Total Assets	\$ 1,698,262	\$ 2,320,142	\$ (621,880)	-27%
Liabilities				
Current Liabilities				
Accounts Payable	-	68,350	(68,350)	-100%
Accrued Liabilities	116,012	195,530	(79,518)	-41%
Deferred Revenue	1,668,580	852,649	815,931	96%
Capital Lease, Current Portion	49,734	49,734	-	0%
Notes Payable, Current Portion	62,502	62,502	-	0%
Total Current Liabilities	1,896,828	1,228,765	668,063	54%
Long-Term Liabilities				
Capital Lease, Net of Current Portion	(33,169)	-	(33,169)	0%
Notes Payable, Net of Current Portion	72,911	124,996	(52,085)	-42%
Total Long-Term Liabilities	39,742	124,996	(85,254)	-68%
Total Liabilities	1,936,570	1,353,761	582,809	43%
Total Net Assets	(238,308)	966,382	(1,204,690)	-125%
Total Liabilities and Net Assets	\$ 1,698,262	\$ 2,320,142	\$ (621,880)	-27%

The Golden Charter Academy

Statement of Cash Flows

For the period ended January 31, 2024

	Month Ended 01/31/24	YTD Ended 01/31/24
Cash Flows from Operating Activities		
Change in Net Assets	\$ (40,047)	\$ (1,204,690)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	4,640	\$ 32,478
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	13,667	601,527
Grants, Contributions & Pledges Receivable	-	-
Due from Related Parties	(2,600)	42,185
Prepaid Expenses	10,000	\$ 30,216
Other Assets	-	-
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(5,140)	(113,348)
Accrued Expenses	(27,182)	\$ (34,520)
Deferred Revenue	52,143	\$ 815,931
Other Liabilities	(10,417)	\$ (52,085)
Total Cash Flows from Operating Activities	(4,937)	117,694
Cash Flows from Investing Activities		
Purchase of Property & Equipment	(6,500)	(134,587)
Total Cash Flows from Investing Activities	(6,500)	(134,587)
Cash Flows from Financing Activities		
Capital Lease - Net	(4,738)	(33,169)
Proceeds from (payments on) Long-Term Debt	-	-
Total Cash Flows from Financing Activities	(4,738)	(33,169)
Change in Cash & Cash Equivalents	(16,175)	(50,061)
Cash & Cash Equivalents, Beginning of Period	522,004	555,890
Cash & Cash Equivalents, Beginning of Period	\$ 505,829	\$ 505,829

The Golden Charter Academy**Budget vs Actual**

For the period ended January 31, 2024

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 294,447	\$ 294,447	\$ -	\$ 1,712,369	\$ 1,712,369	\$ -	\$ 4,048,912
Education Protection Account	11,597	11,598	(1)	23,195	23,196	(1)	\$ 57,960
State Aid - Prior Year	-	-	-	24	24	-	\$ 24
In Lieu of Property Taxes	-	23,131	(23,131)	-	69,393	(69,393)	\$ 304,531
Total State Aid - Revenue Limit	306,044	329,176	(23,132)	1,735,588	1,804,982	(69,394)	4,411,426
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	\$ 42,561
Federal Child Nutrition	-	30,085	(30,085)	19,258	90,254	(70,996)	\$ 300,845
Title I, Part A - Basic Low Income	-	-	-	-	42,181	(42,181)	\$ 84,362
Title II, Part A - Teacher Quality	-	-	-	-	2,664	(2,664)	\$ 10,654
Title III - Limited English	-	-	-	-	2,500	(2,500)	\$ 10,000
Title V, Part B - PCSGP	-	100,000	(100,000)	-	100,000	(100,000)	\$ 100,000
Other Federal Revenue	-	-	-	-	44,588	(44,588)	\$ 178,351
Total Federal Revenue	-	130,085	(130,085)	19,258	282,186	(262,928)	726,773
Other State Revenue							
State Special Education	18,149	18,525	(376)	92,762	93,890	(1,128)	\$ 257,169
State Child Nutrition	-	7,671	(7,671)	5,269	23,013	(17,744)	\$ 76,711
School Facilities (SB740)	-	-	-	-	-	-	\$ 94,554
Mandated Cost	-	-	-	4,582	4,495	87	\$ 4,495
State Lottery	21,154	13,743	7,411	21,154	13,743	7,411	\$ 68,683
Prior Year Revenue	6,258	-	6,258	6,258	-	6,258	\$ -
Other State Revenue	1,689	121,604	(119,915)	12,763	227,538	(214,774)	\$ 650,720
Total Other State Revenue	47,249	161,543	(114,294)	142,788	362,679	(219,891)	1,152,332
Other Local Revenue							
Interest Revenue	725	-	725	3,338	2,588	749	\$ 2,588
Other Fees and Contracts	-	-	-	26,110	26,110	-	\$ 26,110
School Fundraising	1,614	-	1,614	16,838	9,617	7,222	\$ 9,617
Contributions, Unrestricted	10,000	-	10,000	193,400	173,400	20,000	\$ 323,400
Total Other Local Revenue	12,339	-	12,339	239,686	211,715	27,971	361,715
Total Revenues	365,632	620,803	(255,171)	2,137,319	2,661,561	(524,242)	6,652,246
Expenses							
Certificated Salaries							
Teachers' Salaries	73,619	90,169	16,550	441,583	511,396	69,813	\$ 872,072
Teachers' Substitute Hours	-	3,000	3,000	23,118	32,118	9,000	\$ 44,118
Teachers' Extra Duty/Stipends	-	3,000	3,000	-	9,000	9,000	\$ 21,000
Pupil Support Salaries	3,431	13,052	9,620	68,782	80,884	12,102	\$ 133,090
Administrators' Salaries	12,215	20,545	8,330	170,462	156,940	(13,522)	\$ 239,122
Total Certificated Salaries	89,266	129,766	40,500	703,945	790,337	86,393	1,309,401
Classified Salaries							
Instructional Salaries	22,855	48,900	26,045	326,539	335,527	8,988	\$ 531,126
Support Salaries	(177)	36,217	36,394	40,163	136,274	96,111	\$ 281,141
Supervisors' and Administrators' Salaries	24,927	35,972	11,045	190,175	215,978	25,803	\$ 379,474
Clerical and Office Staff Salaries	14,329	23,169	8,840	85,930	113,965	28,035	\$ 211,842
Other Classified Salaries	2,787	-	(2,787)	71,642	44,641	(27,002)	\$ 44,641
Total Classified Salaries	64,721	144,258	79,537	714,450	846,384	131,934	1,448,224
Benefits							
State Teachers' Retirement System, certificated positions	18,431	24,952	6,521	124,782	146,142	21,360	\$ 245,950
OASDI/Medicare/Alternative, certificated positions	3,315	9,450	6,135	44,424	54,173	9,750	\$ 93,599
Medicare/Alternative, certificated positions	2,180	4,104	1,924	20,110	23,852	3,742	\$ 40,640
Health and Welfare Benefits, certificated positions	7,035	16,000	8,965	75,173	90,915	15,742	\$ 170,915
State Unemployment Insurance, certificated positions	8,212	7,105	(1,107)	13,564	14,172	607	\$ 26,961
Workers' Compensation Insurance, certificated positions	1,073	3,963	2,889	11,815	20,483	8,668	\$ 36,693
Other Benefits, certificated positions	562	4,246	3,683	3,914	14,964	11,050	\$ 32,331
Total Benefits	40,809	69,820	29,011	293,781	364,702	70,920	647,089

The Golden Charter Academy**Budget vs Actual**

For the period ended January 31, 2024

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
Books & Supplies							
Textbooks and Core Materials	-	594	594	15,316	17,099	1,782	\$ 20,069
Books and Reference Materials	-	2,500	2,500	-	7,500	7,500	\$ 20,000
School Supplies	6,285	1,960	(4,325)	139,711	120,130	(19,580)	\$ 129,931
Software	12,184	6,972	(5,211)	51,369	45,139	(6,230)	\$ 80,000
Office Expense	3,263	7,401	4,139	50,182	42,993	(7,190)	\$ 80,000
Business Meals	-	1,765	1,765	3,187	7,177	3,990	\$ 16,000
Noncapitalized Equipment	1,916	617	(1,299)	117,309	112,914	(4,394)	\$ 116,000
Food Services	22,716	41,220	18,504	133,513	171,456	37,943	\$ 377,556
Total Books & Supplies	46,364	63,030	16,666	510,588	524,408	13,821	839,557
Subagreement Services							
Special Education	7,170	16,953	9,783	58,849	64,963	6,114	\$ 149,730
Substitute Teacher	2,864	-	(2,864)	41,865	13,301	(28,564)	\$ 13,301
Transportation	11,760	13,645	1,885	60,683	43,773	(16,910)	\$ 112,000
Security	5,452	836	(4,617)	14,547	7,822	(6,724)	\$ 12,000
Other Educational Consultants	25,520	18,575	(6,945)	181,220	130,125	(51,095)	\$ 223,000
Total Subagreement Services	52,767	50,009	(2,757)	357,164	259,984	(97,180)	510,031
Operations & Housekeeping							
Auto and Travel	458	1,451	993	1,112	4,746	3,634	\$ 12,000
Dues & Memberships	130	1,826	1,696	908	5,869	4,961	\$ 15,000
Insurance	2,223	1,752	(471)	24,623	23,238	(1,386)	\$ 32,000
Utilities	5,229	8,073	2,844	55,485	49,634	(5,851)	\$ 90,000
Janitorial Services	9,493	6,384	(3,109)	63,492	52,878	(10,613)	\$ 84,800
Communications	1,252	780	(472)	9,637	8,101	(1,536)	\$ 12,000
Postage and Shipping	23	290	268	276	949	673	\$ 2,400
Total Operations & Housekeeping	18,809	20,557	1,748	155,532	145,415	(10,118)	248,200
Facilities, Repairs & Other Leases							
Rent	12,684	10,506	(2,178)	75,720	73,542	(2,178)	\$ 126,072
Additional Rent	1,958	4,066	2,108	25,126	23,178	(1,948)	\$ 43,508
Equipment Leases	1,323	1,771	448	9,688	10,343	655	\$ 19,200
Repairs and Maintenance	2,834	1,205	(1,628)	34,905	29,973	(4,932)	\$ 36,000
Total Facilities, Repairs & Other Leases	18,799	17,549	(1,250)	145,439	137,036	(8,403)	224,780
Professional/Consulting Services							
IT	-	2,330	2,330	15,273	20,349	5,077	\$ 32,000
Audit & Taxes	-	524	524	4,212	5,783	1,571	\$ 8,400
Legal	772	103	(669)	22,310	19,487	(2,823)	\$ 20,000
Professional Development	6,303	1,365	(4,937)	62,879	60,522	(2,357)	\$ 67,347
General Consulting	18,981	3,840	(15,141)	113,848	58,302	(55,547)	\$ 77,500
Special Activities/Field Trips	6,066	621	(5,445)	51,035	44,896	(6,139)	\$ 48,000
Bank Charges	-	169	169	180	597	416	\$ 1,440
Printing	800	242	(558)	4,867	4,792	(75)	\$ 6,000
Other Taxes and Fees	12,935	652	(12,283)	16,966	4,739	(12,227)	\$ 8,000
Payroll Service Fee	860	1,070	210	6,278	6,650	372	\$ 12,000
Management Fee	13,566	11,663	(1,903)	95,499	90,922	(4,577)	\$ 149,237
District Oversight Fee	-	3,292	3,292	-	11,717	11,717	\$ 44,114
Public Relations/Recruitment	9,199	1,308	(7,891)	34,939	17,462	(17,476)	\$ 24,000
Total Professional/Consulting Services	69,482	27,177	(42,305)	428,285	346,217	(82,069)	498,039
Depreciation							
Depreciation Expense	4,640	5,806	1,167	32,478	35,978	3,500	\$ 65,009
Total Depreciation	4,640	5,806	1,167	32,478	35,978	3,500	65,009
Interest							
Interest Expense	25	-	(25)	346	263	(83)	\$ 263
Total Interest	25	-	(25)	346	263	(83)	263
Total Expenses	405,679	527,971	122,292	3,342,008	3,450,723	108,715	5,790,591
Change in Net Assets	(40,047)	92,832	(132,879)	(1,204,690)	(789,162)	(415,527)	861,654
Net Assets, Beginning of Period	(198,260)			966,382			
Net Assets, End of Period	\$ (238,308)			\$ (238,308)			

The Golden Charter Academy

Accounts Payable Aging

January 31, 2024

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
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Total Outstanding Invoices \$ _____ - \$ _____ - \$ _____ - \$ _____ - \$ _____ - \$ _____ -

The Golden Charter Academy

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
11027	Amazon Capital Services	1/4/2024	737.12
11028	California Business Machines	1/4/2024	71.96
11029	Civic Center Square	1/4/2024	234.79
11030	Dyson Janzen Architects, Inc.	1/4/2024	6,500.00
11031	J&D Mind Builders, Inc	1/4/2024	7,920.00
11032	Metropolitan Shuttle, Inc.	1/4/2024	5,255.50
11033	Official Pest Prevention, Inc.	1/4/2024	110.00
11034	Rotary Club of Fresno	1/4/2024	130.00
11035	Scoot Education Inc	1/4/2024	1,708.00
11036	Speech Therapy Link	1/4/2024	6,870.00
11037	Staples	1/4/2024	284.01
11038	Authentic Adventures Central CA	1/8/2024	600.00
11039	Civic Center Square	1/8/2024	129.44
11040	Donna Hoffman	1/8/2024	2,000.00
11041	New Life Physical Therapy	1/8/2024	300.00
11042	Phoenix Private Patrol & Security	1/8/2024	1,050.00
11043	Revolution Foods, PBC.	1/8/2024	22,715.76
11044	Valley Fire Extinguisher Co., Inc.	1/8/2024	504.27
11045	CharterUP LLC	1/11/2024	3,537.32
11046	Darryl Miller	1/11/2024	78.34
11047	Erica Chaffee	1/17/2024	2,038.02
11048	Donald Whittle	1/17/2024	271.48
11049	Amazon Capital Services	1/18/2024	567.72
11050	California Business Machines	1/18/2024	566.15
11051	ERC	1/18/2024	12,500.00
11052	Halcyon Behavioral, LLC	1/18/2024	137.34
11053	Healthpro Pediatrics	1/18/2024	990.00
11054	Law Offices of Young, Minney & Corr, LLP	1/18/2024	772.00
11055	Live Scan Fresno	1/18/2024	355.00
11056	Matson Alarm Co., Inc.	1/18/2024	2,094.81
11057	Mobile Modular Management Corporation	1/18/2024	1,888.00
11058	Roger Rocka's Dinner Theater	1/18/2024	500.00
11059	School Pathways	1/18/2024	2,387.03
11060	Solid Goods Print Co.	1/18/2024	2,227.66
11061	South County Support Services Agency	1/18/2024	6,504.91
11062	Tower Blendz	1/18/2024	185.90
11063	United Conservatory of Music and Arts	1/18/2024	7,600.00
11064	Donald Whittle	1/19/2024	340.00
11065	T-Time Creative LLC	1/23/2024	2,000.00
11066	Telly559	1/23/2024	2,000.00
11067	ACE Trophy	1/24/2024	71.26
11068	Amazon Capital Services	1/24/2024	2,899.80

The Golden Charter Academy

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
11069	CDW Government	1/24/2024	1,362.32
11070	Field House Photography	1/24/2024	800.00
11071	Fresno County Superintendent of Schools	1/24/2024	7,443.66
11072	Healthpro Pediatrics	1/24/2024	180.00
11073	Michael King	1/24/2024	595.00
11074	Scout Education Inc	1/24/2024	1,156.00
11075	Staples	1/24/2024	826.70
11076	Steven Guerrero	1/24/2024	900.00
11077	Tower Blendz	1/24/2024	264.00
11078	Zack Urban Solutions, Inc.	1/24/2024	950.00
11079	Angel Gomez	1/29/2024	2,200.00
11080	Civic Center Square	1/29/2024	2,178.00
11081	Our Lady of Victory	1/29/2024	10,506.00
11082	Amazon Capital Services	1/31/2024	721.74
11083	Fresno's Chaffee Zoo Corporation	1/31/2024	600.00
11084	Kagan Professional Development	1/31/2024	5,380.00
11085	Parsec Education, Inc.	1/31/2024	922.50
11086	Rolinda Golden	1/31/2024	124.00
11087	Staples	1/31/2024	235.39
11088	The Juice Foundation	1/31/2024	2,500.00
11089	Fresno County Office of Education	1/31/2024	28,652.34
11090	Fresno County Office of Education	1/31/2024	80.00
ACH	Primo Water	1/2/2024	166.78
ACH	Comcast	1/2/2024	125.03
ACH	The Hartford	1/2/2024	1,073.15
ACH	Guardian	1/2/2024	2,749.47
ACH	Mountain Alarm	1/3/2024	115.50
ACH	Mid Valley Disposal	1/4/2024	883.17
ACH	Visa	1/4/2024	5,140.21
ACH	ATT Bill Payment	1/8/2024	236.64
ACH	Marlin Capital Solutions	1/8/2024	338.90
ACH	LiftForward, Inc - LB	1/8/2024	639.97
ACH	City Of Fresno	1/9/2024	689.57
ACH	PG&E	1/9/2024	4,375.13
ACH	PEAC Solutions	1/11/2024	205.30
ACH	Mountain Alarm	1/11/2024	2,094.81
ACH	Squarespace	1/16/2024	1,590.00
ACH	Canva	1/16/2024	477.60
ACH	Comcast	1/16/2024	542.21
ACH	LiftForward, Inc - LB	1/16/2024	4,098.43
ACH	American Funds	1/17/2024	559.12
ACH	American Funds	1/17/2024	575.62
ACH	American Funds	1/17/2024	622.10
ACH	Marlin Capital Solutions	1/22/2024	140.78

The Golden Charter Academy

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
ACH	Venmo	1/22/2024	1,800.00
ACH	Kaiser Foundation Health Plan	1/23/2024	13,041.73
ACH	Hoffman Security	1/24/2024	40.00
ACH	Hoffman Security	1/24/2024	57.00
ACH	Zoom Video Communications Inc.	1/26/2024	219.90
ACH	Primo Water	1/29/2024	62.91
ACH	Comcast	1/31/2024	128.41
ACH	American Funds	1/30/2024	559.12
ACH	AMS (Alliance Member Services)	1/30/2024	2,223.33
ACH	Charter Impact LLC	1/4/2024	14,350.88
ACH	Melanie Smith	1/4/2024	66.29
ACH	Talent Resources	1/4/2024	5,699.00
ACH	Always Golden Events	1/8/2024	1,250.00
ACH	Carpet Doctor LLC	1/8/2024	4,250.00
ACH	Golden Pursuit of Growth	1/8/2024	1,500.00
ACH	True Vision	1/8/2024	2,000.00
ACH	Charter Impact LLC	1/18/2024	75.00
ACH	Jackie Xiong	1/18/2024	80.70
ACH	Always Golden Events	1/23/2024	1,250.00
ACH	Carpet Doctor LLC	1/23/2024	4,250.00
ACH	Golden Pursuit of Growth	1/23/2024	1,500.00
ACH	Golden Pursuit of Growth	1/23/2024	2,000.00
ACH	True Vision	1/23/2024	2,000.00
ACH	Gerbs Corp	1/24/2024	880.00
ACH	Dustin Verzosa	1/29/2024	3,500.00
ACH	Mandy Breuer	1/31/2024	132.00
ACH	Mandy Breuer	1/31/2024	<u>457.96</u>

Total Disbursements Issued in January **\$ 269,024.96**

Coversheet

Reports and Updates

Section: IV. Information / Discussion
Item: A. Reports and Updates
Purpose: Discuss
Submitted by:
Related Material: Jan 2024-GCA-Board Summary.pdf
2_15_24 Mid-Year LCAP Review.pptx



Golden Charter Academy

Monthly Financial Presentation – January 2024

January Highlights

Highlights

- P-1 ADA 287.89, near budget. Forecast P-2 ADA 288.9.
- Goal surplus \$800K+ range (14%) should strengthen cashflow for growth.
- Cash ended month **\$506K**.
- Revenue and expense growth – addition of new funding (ASES, CSI, PCSGP), anticipate additional expenses.
- **Multi-year planning**
- Facility finance – current projections model 1.15 lease coverage ratio at \$1.4 million annual lease cost.

Compliance and Reporting

- 2022/23 annual audit extended to Feb 15th.
- LCAP Mid-year update presented at Feb meeting.
- 2nd interim will be presented in March.

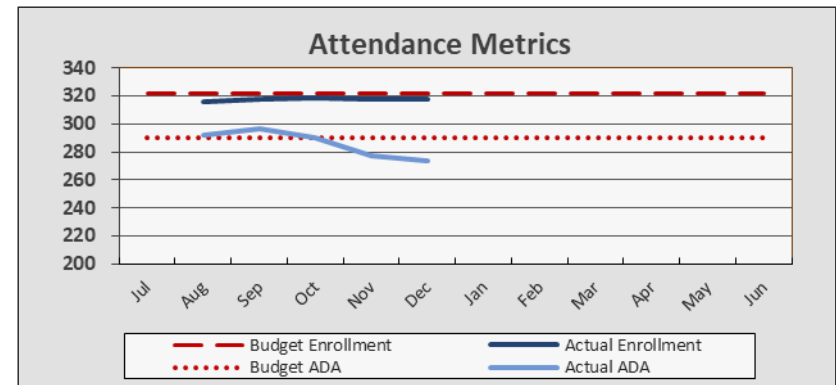


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	318	321	322
ADA	286	289	290
Attendance Rate	90.0%	90.0%	90.0%
Unduplicated %	89.6%	89.6%	89.0%
Revenue per ADA		\$23,737	\$22,955
Expenses per ADA		\$19,549	\$19,981

Attendance Metrics



P-1 ADA 287.89, near budget.

Forecast enrollment 321, P-2 ADA 288.9.

Attendance rate forecast 90%.

UPP three-year average funding rate 89.6%.

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

Revenue

- January Updates
 - Revenue increases: extended PCSGP.

Revenue

	<i>Year-to-Date</i>		
	Actual	Revised	Fav/(Unf)
State Aid-Rev Limit	\$ 1,735,588	\$ 1,804,982	\$ (69,394)
Federal Revenue	19,258	282,186	(262,928)
Other State Revenue	142,788	362,679	(219,891)
Other Local Revenue	239,686	211,715	27,971
Total Revenue	\$ 2,137,319	\$ 2,661,561	\$ (524,242)

	<i>Annual/Full Year</i>		
	Forecast	Revised	Fav/(Unf)
State Aid-Rev Limit	\$ 4,398,714	\$ 4,411,426	\$ (12,712)
Federal Revenue	918,113	726,773	191,340
Other State Revenue	1,161,131	1,152,332	8,799
Other Local Revenue	379,686	361,715	17,971
Total Revenue	\$ 6,857,644	\$ 6,652,246	\$ 205,398

Revenue – Grant Planning

- **January 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	\$ -	\$ -
Funding plan	\$ 497,959	\$ 549,254	\$ 582,476	\$ 119,672	\$ 119,672



Expenses

- **January Updates**
 - **Expenses below 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	Revised	Fav/(Unf)	Forecast	Revised	Fav/(Unf)
Certificated Salaries	\$ 703,945	\$ 790,337	\$ 86,393	\$ 1,223,627	\$ 1,309,401	\$ 85,774
Classified Salaries	714,450	846,384	131,934	1,269,960	1,448,224	178,264
Benefits	293,781	364,702	70,920	579,202	647,089	67,887
Books and Supplies	510,588	524,408	13,821	843,556	839,556	(4,000)
Subagreement Services	357,164	259,984	(97,180)	558,220	510,031	(48,190)
Operations	155,532	145,415	(10,118)	248,200	248,200	-
Facilities	145,439	137,036	(8,403)	228,906	224,780	(4,126)
Professional Services	428,285	346,217	(82,069)	634,300	498,039	(136,262)
Depreciation	32,478	35,978	3,500	61,509	65,009	3,500
Interest	346	263	(83)	346	263	(83)
Total Expenses	\$ 3,342,008	\$ 3,450,723	\$ 108,715	\$ 5,647,828	\$ 5,790,592	\$ 142,764

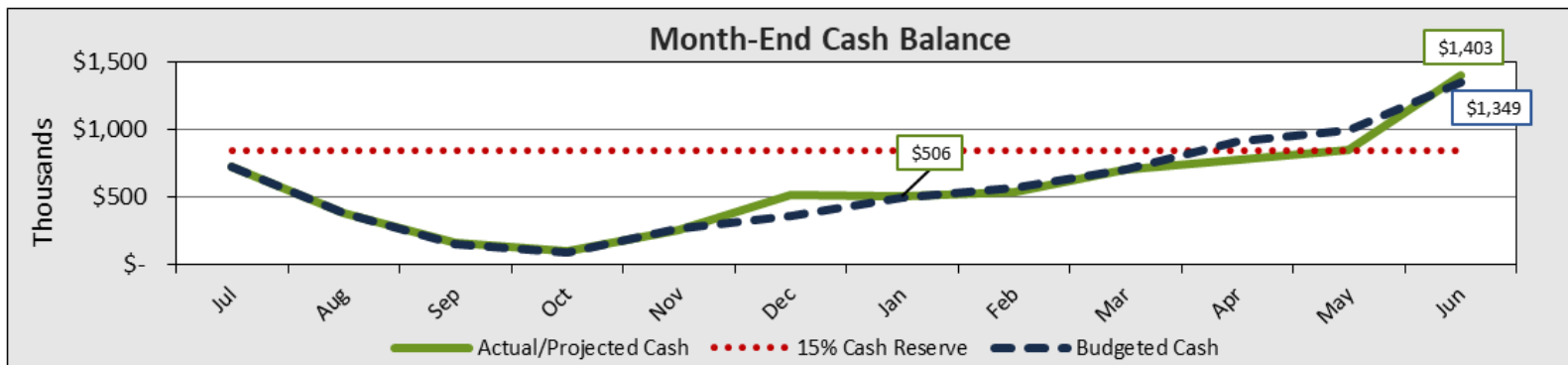
Surplus / (Deficit) & Fund Balance

- Ending fund balance forecast **\$2.1 million, 38%**, should stabilize cashflow.

	Year-to-Date			Annual/Full Year		
	Actual	Revised	Fav/(Unf)	Forecast	Revised	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,204,689)	\$ (789,162)	\$ (415,527)	\$ 1,209,816	\$ 861,654	\$ 348,162
Beginning Fund Balance	<u>966,382</u>	<u>966,382</u>		<u>966,382</u>	<u>966,382</u>	
Ending Fund Balance	<u>\$ (238,308)</u>	<u>\$ 177,220</u>		<u>\$ 2,176,198</u>	<u>\$ 1,828,035</u>	
<i>As a % of Annual Expenses</i>	-4.2%	3.1%		38.5%	31.6%	

Cash Balance

- Current cash is **\$506K**.
- 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
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2022/23). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	GCA	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-09	2023-24 California Community Schools Partnership Program: Implementation Grant - CCSPP Implementation Grant (Cohort 3) funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the local educational agency and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.	GCA with Charter Impact support	No	Yes	https://www.cde.ca.gov/fg/fo/profile.asp?id=6159
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Feb-15	Board of Equalization Property Tax Exemption - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact	No	Yes	https://www.boe.ca.gov/proptaxes/lessor_exemption.htm
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
DATA	Feb-26	CRDC - 2023-24 Submission Window (Dec 11, 2023-Feb 26, 2024) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by GCA	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Feb-28	E-Rate FCC Form 470 Due date (FY2024) - To request bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 28, 2024 is the deadline to certify an FY2023 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2024 filing window.	GCA	No	No	https://www.usac.org/sj/tools/forms/
FINANCE	Feb-29	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2022 Report 3 - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact with GCA support	No	No	https://www.cde.ca.gov/sp/sw/t1/csilegrantprpt.asp

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Mar-01	CALPADS - Fall 2 deadline - 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 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by GCA	No	No	https://www.cde.ca.gov/ds/sp/cj/rptcalendar.asp
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Mar-27	E-Rate FCC Form 471 Due date (FY2024) - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible.	GCA	No	No	https://www.usac.org/sl/tools/forms/
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	GCA with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	TBD	Federal Stimulus Annual Report - 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	https://www.cde.ca.gov/fg/cr/anreporhelp.asp

Appendices

As of January 31, 2024

- 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 January 31, 2024

Presented by:



Golden Charter Academy

Monthly Cash Flow/Forecast FY23-24

Revised 02/08/2024



ADA = 288.90

	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.)
ADA = 289.80																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	163,582	163,582	294,447	501,864	294,447	294,447	395,352	382,606	382,606	382,606	382,606	399,182	4,037,326	4,048,912	(11,586)
8012 Education Protection Account	-	-	-	11,598	-	-	11,597	-	-	14,395	-	-	20,191	57,780	57,960	(180)
8019 State Aid - Prior Year	24	-	-	-	-	-	-	-	-	-	-	-	-	24	24	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	23,131	93,131	46,565	46,565	46,565	47,627	303,585	304,531	(946)
	24	163,582	163,582	306,045	501,864	294,447	306,044	418,483	475,736	443,566	429,171	429,171	466,999	4,398,714	4,411,426	(12,712)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	47,150	47,150	42,561	4,589
8220 Federal Child Nutrition	-	-	-	-	-	19,258	-	30,197	30,197	30,197	30,197	60,394	100,407	300,845	300,845	(0)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	21,668	-	-	-	65,004	86,672	84,362	2,310
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	2,661	-	-	-	7,982	10,643	10,654	(11)
8293 Title IV, Part A	-	-	-	-	-	-	-	-	2,500	-	-	-	7,500	10,000	10,000	-
8294 Title V, Part B - PCSG	36,368	-	-	(36,368)	-	-	-	-	-	-	-	-	284,453	284,453	100,000	184,453
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	178,351	178,351	178,351	-
	36,368	-	-	(36,368)	-	19,258	-	30,197	57,026	30,197	30,197	60,394	690,846	918,113	726,773	191,340
Other State Revenue																
8311 State Special Education	-	10,083	10,083	18,149	18,149	18,149	18,149	32,542	32,542	32,542	32,542	33,439	-	256,370	257,169	(799)
8520 Child Nutrition	-	-	-	-	-	5,269	-	7,700	7,700	7,700	7,700	7,700	32,943	76,711	76,711	(0)
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	47,277	-	23,639	-	23,639	94,554	94,554	-
8550 Mandated Cost	-	-	-	-	-	4,582	-	-	-	-	-	-	-	4,582	4,495	87
8560 State Lottery	-	-	-	-	-	-	21,154	-	-	14,439	-	-	36,344	71,936	68,683	3,253
8598 Prior Year Revenue	45,825	-	-	(45,825)	-	-	6,258	-	-	-	-	-	-	6,258	-	6,258
8599 Other State Revenue	-	938	938	1,689	5,820	1,689	1,689	1,689	1,689	1,689	1,689	631,200	-	650,720	650,720	-
	45,825	11,021	11,021	(25,987)	23,969	29,689	47,249	41,931	89,208	56,370	65,570	672,338	92,925	1,161,131	1,152,332	8,799
Other Local Revenue																
8660 Interest Revenue	1,190	44	-	1,355	25	-	725	-	-	-	-	-	-	3,338	2,588	749
8689 Other Fees and Contracts	-	-	26,110	-	-	-	-	-	-	-	-	-	-	26,110	26,110	-
8699 School Fundraising	1,019	5,872	250	2,475	350	5,258	1,614	-	-	-	-	-	-	16,838	9,617	7,222
8980 Contributions, Unrestricted	23,400	-	10,000	-	-	150,000	10,000	-	-	-	-	140,000	-	333,400	323,400	10,000
	25,609	5,916	36,360	3,830	375	155,258	12,339	-	-	-	-	140,000	-	379,686	361,715	17,971
Total Revenue	107,826	180,519	210,963	247,520	526,208	498,651	365,632	490,611	621,970	530,132	524,938	1,301,903	1,250,771	6,857,644	6,652,246	205,398
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	2,100	78,547	78,738	81,505	71,572	55,503	73,619	89,462	89,462	89,462	89,462	-	-	799,430	872,072	72,642
1170 Teachers' Substitute Hours	-	11,559	11,559	-	-	-	-	3,000	3,000	3,000	3,000	-	-	35,118	44,118	9,000
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000	-	-	12,000	21,000	9,000
1200 Pupil Support Salaries	1,925	13,052	13,701	13,052	13,227	10,395	3,431	13,914	13,914	13,914	13,914	-	-	124,436	133,090	8,654
1300 Administrators' Salaries	20,545	20,545	24,084	30,129	30,129	32,814	12,215	20,545	20,545	20,545	20,545	-	-	252,644	239,122	(13,522)
	24,570	123,702	128,081	124,685	114,927	98,712	89,266	129,921	129,921	129,921	129,921	-	-	1,223,627	1,309,401	85,774
Classified Salaries																
2100 Instructional Salaries	4,309	59,346	58,300	66,874	67,314	47,542	22,855	50,478	50,478	50,478	50,478	-	-	528,451	531,126	2,675
2200 Support Salaries	271	5,440	9,801	12,110	5,866	6,851	(177)	14,541	14,541	14,541	14,541	-	-	98,325	281,141	182,816
2300 Classified Administrators'	24,817	28,189	27,401	27,655	27,462	29,725	24,927	27,840	27,840	27,840	27,840	19,608	-	321,145	379,474	58,329
2400 Clerical and Office Staff Salaries	11,425	12,789	12,164	8,079	9,145	17,999	14,329	16,204	16,204	16,204	16,204	5,200	-	155,946	211,842	55,896
2900 Other Classified Salaries	3,271	15,095	12,526	13,749	16,812	7,403	2,787	18,890	18,890	18,890	18,890	18,890	-	166,092	44,641	(121,452)
	44,092	120,859	120,192	128,467	126,599	109,520	64,721	127,953	127,953	127,953	127,953	43,698	-	1,269,960	1,448,224	178,264
Benefits																
3101 STRS	4,559	22,392	22,837	21,498	20,121	14,945	18,431	26,764	26,764	26,764	26,764	-	-	231,839	245,950	14,111
3301 OASDI	2,611	7,390	7,446	8,376	8,301	6,984	3,315	8,682	8,682	8,682	8,682	2,965	-	82,117	93,599	11,483
3311 Medicare	958	3,485	3,510	3,588	3,455	2,935	2,180	4,063	4,063	4,063	4,063	689	-	37,051	40,640	3,590
3401 Health and Welfare	12,576	790	(7,088)	36,637	14,203	11,020	7,035	15,500	15,500	15,500	15,500	15,500	-	152,673	170,915	18,242
3501 State Unemployment	254	1,725	1,349	897	648	479	8,212	5,488	2,744	1,372	1,372	1,372	-	25,912	26,961	1,048
3601 Workers' Compensation	363	361	6,798	1,073	1,073	1,073	1,073	3,923	3,923	3,923	3,923	665	-	28,172	36,693	8,521
3901 Other Benefits	540	562	562	562	562	562	562	4,203	4,203	4,203	4,203	712	-	21,439	32,331	10,892
	21,861	36,706	35,413	72,630	48,364	37,998	40,809	68,624	65,880	64,508	64,508	21,903	-	579,202	647,089	67,887

Golden Charter Academy

Monthly Cash Flow/Forecast FY23-24

Revised 02/08/2024

ADA = 288.90



	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.)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	189	15,127	-	-	-	950	950	950	950	950	-	20,069	20,069	-
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000
4302 School Supplies	39,804	35,621	19,685	19,140	17,319	1,856	6,285	2,044	2,044	2,044	2,044	2,044	-	149,931	129,931	(20,000)
4305 Software	12,288	8,754	1,590	1,590	9,072	5,891	12,184	6,926	6,926	6,926	6,926	6,926	-	86,000	80,000	(6,000)
4310 Office Expense	6,059	8,327	2,884	4,143	21,873	3,633	3,263	4,764	4,764	4,764	4,764	4,764	-	74,000	80,000	6,000
4311 Business Meals	350	130	1,403	-	1,235	69	-	2,563	2,563	2,563	2,563	2,563	-	16,000	16,000	-
4400 Noncapitalized Equipment	4,773	74,226	14,039	18,026	3,402	927	1,916	538	538	538	538	538	-	120,000	116,000	(4,000)
4700 Food Services	(10,000)	-	-	57,796	36,290	26,711	22,716	48,809	48,809	48,809	48,809	48,809	-	377,556	377,556	0
	53,274	127,056	39,791	115,822	89,193	39,087	46,364	66,594	66,594	66,594	66,594	66,594	-	843,556	839,556	(4,000)
Subagreement Services																
5102 Special Education	4,423	-	8,710	970	27,901	9,675	7,170	18,934	18,934	18,934	18,934	18,934	-	153,519	149,730	(3,790)
5103 Substitute Teacher	-	-	5,738	7,563	23,069	5,124	2,864	269	269	269	269	269	-	45,701	13,301	(32,400)
5104 Transportation	1,146	-	1,298	393	31,152	12,441	11,760	10,762	10,762	10,762	10,762	10,762	-	112,000	112,000	-
5105 Security	1,334	1,111	1,571	1,300	1,346	2,433	5,452	1,891	1,891	1,891	1,891	1,891	-	24,000	12,000	(12,000)
5106 Other Educational Consultants	-	14,400	60,000	-	-	81,300	25,520	8,356	8,356	8,356	8,356	8,356	-	223,000	223,000	-
	6,903	15,511	77,317	10,226	83,468	110,973	52,767	40,211	40,211	40,211	40,211	40,211	-	558,220	510,031	(48,190)
Operations and Housekeeping																
5201 Auto and Travel	12	-	2	379	170	91	458	2,178	2,178	2,178	2,178	2,178	-	12,000	12,000	-
5300 Dues & Memberships	-	130	130	130	258	130	130	2,818	2,818	2,818	2,818	2,818	-	15,000	15,000	-
5400 Insurance	10,841	2,633	2,133	2,375	2,210	2,210	2,223	1,475	1,475	1,475	1,475	1,475	-	32,000	32,000	-
5501 Utilities	4,482	5,071	6,995	8,866	6,437	18,404	5,229	6,903	6,903	6,903	6,903	6,903	-	90,000	90,000	-
5502 Janitorial Services	7,255	8,350	4,636	13,485	10,721	9,551	9,493	4,262	4,262	4,262	4,262	4,262	-	84,800	84,800	-
5900 Communications	849	779	2,909	1,225	1,112	1,512	1,252	473	473	473	473	473	-	12,000	12,000	-
5901 Postage and Shipping	-	43	36	-	-	174	23	425	425	425	425	425	-	2,400	2,400	-
	23,438	17,005	16,840	26,459	20,908	32,073	18,809	18,534	18,534	18,534	18,534	18,534	-	248,200	248,200	-
Facilities, Repairs and Other Leases																
5601 Rent	10,506	10,506	10,506	10,506	12,684	8,328	12,684	10,506	10,506	10,506	10,506	10,506	-	128,250	126,072	(2,178)
5602 Additional Rent	140	4,356	2,278	4,206	5,804	6,384	1,958	4,066	4,066	4,066	4,066	4,066	-	45,456	43,508	(1,948)
5603 Equipment Leases	715	811	1,638	1,864	1,893	1,443	1,323	1,902	1,902	1,902	1,902	1,902	-	19,200	19,200	-
5610 Repairs and Maintenance	9,055	2,500	3,350	11,451	3,515	2,200	2,834	219	219	219	219	219	-	36,000	36,000	-
	20,416	18,173	17,772	28,027	23,896	18,355	18,799	16,693	16,693	16,693	16,693	16,693	-	228,906	224,780	(4,126)
Professional/Consulting Services																
5801 IT	1,048	3,866	3,023	5,423	1,914	-	-	3,345	3,345	3,345	3,345	3,345	-	32,000	32,000	-
5802 Audit & Taxes	-	2,106	2,106	-	-	-	-	838	838	838	838	838	-	8,400	8,400	-
5803 Legal	1,384	3,592	627	13,576	1,971	389	772	258	258	258	258	258	-	23,600	20,000	(3,600)
5804 Professional Development	-	44,832	9,835	1,760	150	-	6,303	894	894	894	894	894	-	67,347	67,347	-
5805 General Consulting	9,110	11,095	12,567	42,749	7,428	11,917	18,981	6,030	6,030	6,030	6,030	6,030	-	144,000	77,500	(66,500)
5806 Special Activities/Field Trips	283	31,380	4,809	6,561	61,684	(59,749)	6,066	6,593	6,593	6,593	6,593	6,593	-	84,000	48,000	(36,000)
5807 Bank Charges	(9)	-	-	99	87	3	-	252	252	252	252	252	-	1,440	1,440	-
5808 Printing	-	2,496	1,571	-	-	-	800	227	227	227	227	227	-	6,000	6,000	-
5809 Other taxes and fees	91	2,178	297	216	869	380	12,935	(14,293)	1,332	1,332	1,332	1,332	-	8,000	8,000	-
5810 Payroll Service Fee	860	860	860	860	860	1,118	860	1,144	1,144	1,144	1,144	1,144	-	12,000	12,000	-
5811 Management Fee	11,985	11,589	12,135	20,224	11,985	14,016	13,566	12,005	12,005	12,005	12,005	12,005	-	155,526	149,237	(6,289)
5812 District Oversight Fee	-	-	-	-	-	-	-	4,185	4,757	4,436	4,292	4,292	22,026	43,987	44,114	127
5815 Public Relations/Recruitment	4,000	2,540	3,500	3,500	8,500	3,700	9,199	2,612	2,612	2,612	2,612	2,612	-	48,000	24,000	(24,000)
	28,752	116,534	51,328	94,969	95,447	(28,226)	69,482	24,090	40,288	39,966	39,822	39,822	22,026	634,300	498,039	(136,262)
Depreciation																
6900 Depreciation Expense	4,640	4,640	4,640	4,640	4,640	4,640	4,640	5,806	5,806	5,806	5,806	5,806	-	61,509	65,009	3,500
	4,640	4,640	4,640	4,640	4,640	4,640	4,640	5,806	5,806	5,806	5,806	5,806	-	61,509	65,009	3,500
Interest																
7438 Interest Expense	-	-	233	30	29	29	25	-	-	-	-	-	-	346	263	(83)
	-	-	233	30	29	29	25	-	-	-	-	-	-	346	263	(83)
Total Expenses	227,948	580,186	491,608	605,956	607,471	423,160	405,679	498,426	511,879	510,185	510,042	253,261	22,026	5,647,828	5,790,592	142,764
Monthly Surplus (Deficit)	(120,122)	(399,667)	(280,645)	(358,436)	(81,263)	75,491	(40,047)	(7,815)	110,091	19,947	14,896	1,048,642	1,228,745	1,209,816	861,654	348,162

Golden Charter Academy

Monthly Cash Flow/Forecast FY23-24

Revised 02/08/2024

ADA = 288.90



	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.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(120,122)	(399,667)	(280,645)	(358,436)	(81,263)	75,491	(40,047)	(7,815)	110,091	19,947	14,896	1,048,642	1,228,745	1,209,816		
Cash flows from operating activities																
Depreciation/Amortization	4,640	4,640	4,640	4,640	4,640	4,640	4,640	5,806	5,806	5,806	5,806	5,806	-	61,509		
Public Funding Receivables	311,370	11,523	10,835	182,952	51,627	19,552	13,667	-	-	-	-	426,649	(1,250,771)	(222,595)		
Due To/From Related Parties	-	(84,270)	-	-	84,270	44,785	(2,600)	-	-	-	-	-	-	42,185		
Prepaid Expenses	23,579	6,637	-	-	(10,000)	-	10,000	-	-	-	-	-	-	30,216		
Accounts Payable	(80,226)	(2,011)	(11,273)	(9,625)	46,434	(51,507)	(5,140)	-	-	-	-	-	22,026	(91,322)		
Accrued Expenses	(32,766)	73,734	(3,084)	12,971	(38,057)	(20,136)	(27,182)	-	-	-	-	(160,186)	-	(194,706)		
Deferred Revenue	64,993	61,183	86,565	119,643	229,261	202,143	52,143	52,143	52,143	52,143	52,143	(758,603)	-	265,899		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	(7,758)	(10,518)	-	(109,811)	-	(6,500)	-	-	-	-	-	-	(134,587)		
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)	-	(56,858)		
Proceeds(Payments) on Debt	-	-	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	-	-	-	-	-	(62,502)		
Total Change in Cash	166,730	(340,728)	(218,635)	(63,011)	161,946	259,813	(16,175)	34,980	163,302	73,158	68,107	557,570				
Cash, Beginning of Month	555,890	722,620	381,892	163,256	100,245	262,191	522,004	505,829	540,809	704,111	777,270	845,377				
Cash, End of Month	722,620	381,892	163,256	100,245	262,191	522,004	505,829	540,809	704,111	777,270	845,377	1,402,946				

The Golden Charter Academy

Statement of Financial Position

January 31, 2024

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 505,829	\$ 555,890	\$ (50,061)	-9%
Accounts Receivable	1	1	-	0%
Public Funding Receivables	426,649	1,028,176	(601,527)	-59%
Due To/From Related Parties	517,819	560,005	(42,185)	-8%
Prepaid Expenses	10,506	40,722	(30,216)	-74%
Total Current Assets	1,460,804	2,184,793	(723,989)	-33%
Long-Term Assets				
Property & Equipment, Net	209,602	107,493	102,109	95%
Deposits	27,856	27,856	-	0%
Total Long Term Assets	237,458	135,349	102,109	75%
Total Assets	\$ 1,698,262	\$ 2,320,142	\$ (621,880)	-27%
Liabilities				
Current Liabilities				
Accounts Payable	-	68,350	(68,350)	-100%
Accrued Liabilities	116,012	195,530	(79,518)	-41%
Deferred Revenue	1,668,580	852,649	815,931	96%
Capital Lease, Current Portion	49,734	49,734	-	0%
Notes Payable, Current Portion	62,502	62,502	-	0%
Total Current Liabilities	1,896,828	1,228,765	668,063	54%
Long-Term Liabilities				
Capital Lease, Net of Current Portion	(33,169)	-	(33,169)	0%
Notes Payable, Net of Current Portion	72,911	124,996	(52,085)	-42%
Total Long-Term Liabilities	39,742	124,996	(85,254)	-68%
Total Liabilities	1,936,570	1,353,761	582,809	43%
Total Net Assets	(238,308)	966,382	(1,204,690)	-125%
Total Liabilities and Net Assets	\$ 1,698,262	\$ 2,320,142	\$ (621,880)	-27%

The Golden Charter Academy

Statement of Cash Flows

For the period ended January 31, 2024

	Month Ended 01/31/24	YTD Ended 01/31/24
Cash Flows from Operating Activities		
Change in Net Assets	\$ (40,047)	\$ (1,204,690)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	4,640	\$ 32,478
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	13,667	601,527
Grants, Contributions & Pledges Receivable	-	-
Due from Related Parties	(2,600)	42,185
Prepaid Expenses	10,000	\$ 30,216
Other Assets	-	-
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(5,140)	(113,348)
Accrued Expenses	(27,182)	\$ (34,520)
Deferred Revenue	52,143	\$ 815,931
Other Liabilities	(10,417)	\$ (52,085)
Total Cash Flows from Operating Activities	(4,937)	117,694
Cash Flows from Investing Activities		
Purchase of Property & Equipment	(6,500)	(134,587)
Total Cash Flows from Investing Activities	(6,500)	(134,587)
Cash Flows from Financing Activities		
Capital Lease - Net	(4,738)	(33,169)
Proceeds from (payments on) Long-Term Debt	-	-
Total Cash Flows from Financing Activities	(4,738)	(33,169)
Change in Cash & Cash Equivalents	(16,175)	(50,061)
Cash & Cash Equivalents, Beginning of Period	522,004	555,890
Cash & Cash Equivalents, Beginning of Period	\$ 505,829	\$ 505,829

The Golden Charter Academy**Budget vs Actual**

For the period ended January 31, 2024

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 294,447	\$ 294,447	\$ -	\$ 1,712,369	\$ 1,712,369	\$ -	\$ 4,048,912
Education Protection Account	11,597	11,598	(1)	23,195	23,196	(1)	\$ 57,960
State Aid - Prior Year	-	-	-	24	24	-	\$ 24
In Lieu of Property Taxes	-	23,131	(23,131)	-	69,393	(69,393)	\$ 304,531
Total State Aid - Revenue Limit	306,044	329,176	(23,132)	1,735,588	1,804,982	(69,394)	4,411,426
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	\$ 42,561
Federal Child Nutrition	-	30,085	(30,085)	19,258	90,254	(70,996)	\$ 300,845
Title I, Part A - Basic Low Income	-	-	-	-	42,181	(42,181)	\$ 84,362
Title II, Part A - Teacher Quality	-	-	-	-	2,664	(2,664)	\$ 10,654
Title III - Limited English	-	-	-	-	2,500	(2,500)	\$ 10,000
Title V, Part B - PCSGP	-	100,000	(100,000)	-	100,000	(100,000)	\$ 100,000
Other Federal Revenue	-	-	-	-	44,588	(44,588)	\$ 178,351
Total Federal Revenue	-	130,085	(130,085)	19,258	282,186	(262,928)	726,773
Other State Revenue							
State Special Education	18,149	18,525	(376)	92,762	93,890	(1,128)	\$ 257,169
State Child Nutrition	-	7,671	(7,671)	5,269	23,013	(17,744)	\$ 76,711
School Facilities (SB740)	-	-	-	-	-	-	\$ 94,554
Mandated Cost	-	-	-	4,582	4,495	87	\$ 4,495
State Lottery	21,154	13,743	7,411	21,154	13,743	7,411	\$ 68,683
Prior Year Revenue	6,258	-	6,258	6,258	-	6,258	\$ -
Other State Revenue	1,689	121,604	(119,915)	12,763	227,538	(214,774)	\$ 650,720
Total Other State Revenue	47,249	161,543	(114,294)	142,788	362,679	(219,891)	1,152,332
Other Local Revenue							
Interest Revenue	725	-	725	3,338	2,588	749	\$ 2,588
Other Fees and Contracts	-	-	-	26,110	26,110	-	\$ 26,110
School Fundraising	1,614	-	1,614	16,838	9,617	7,222	\$ 9,617
Contributions, Unrestricted	10,000	-	10,000	193,400	173,400	20,000	\$ 323,400
Total Other Local Revenue	12,339	-	12,339	239,686	211,715	27,971	361,715
Total Revenues	365,632	620,803	(255,171)	2,137,319	2,661,561	(524,242)	6,652,246
Expenses							
Certificated Salaries							
Teachers' Salaries	73,619	90,169	16,550	441,583	511,396	69,813	\$ 872,072
Teachers' Substitute Hours	-	3,000	3,000	23,118	32,118	9,000	\$ 44,118
Teachers' Extra Duty/Stipends	-	3,000	3,000	-	9,000	9,000	\$ 21,000
Pupil Support Salaries	3,431	13,052	9,620	68,782	80,884	12,102	\$ 133,090
Administrators' Salaries	12,215	20,545	8,330	170,462	156,940	(13,522)	\$ 239,122
Total Certificated Salaries	89,266	129,766	40,500	703,945	790,337	86,393	1,309,401
Classified Salaries							
Instructional Salaries	22,855	48,900	26,045	326,539	335,527	8,988	\$ 531,126
Support Salaries	(177)	36,217	36,394	40,163	136,274	96,111	\$ 281,141
Supervisors' and Administrators' Salaries	24,927	35,972	11,045	190,175	215,978	25,803	\$ 379,474
Clerical and Office Staff Salaries	14,329	23,169	8,840	85,930	113,965	28,035	\$ 211,842
Other Classified Salaries	2,787	-	(2,787)	71,642	44,641	(27,002)	\$ 44,641
Total Classified Salaries	64,721	144,258	79,537	714,450	846,384	131,934	1,448,224
Benefits							
State Teachers' Retirement System, certificated positions	18,431	24,952	6,521	124,782	146,142	21,360	\$ 245,950
OASDI/Medicare/Alternative, certificated positions	3,315	9,450	6,135	44,424	54,173	9,750	\$ 93,599
Medicare/Alternative, certificated positions	2,180	4,104	1,924	20,110	23,852	3,742	\$ 40,640
Health and Welfare Benefits, certificated positions	7,035	16,000	8,965	75,173	90,915	15,742	\$ 170,915
State Unemployment Insurance, certificated positions	8,212	7,105	(1,107)	13,564	14,172	607	\$ 26,961
Workers' Compensation Insurance, certificated positions	1,073	3,963	2,889	11,815	20,483	8,668	\$ 36,693
Other Benefits, certificated positions	562	4,246	3,683	3,914	14,964	11,050	\$ 32,331
Total Benefits	40,809	69,820	29,011	293,781	364,702	70,920	647,089

The Golden Charter Academy**Budget vs Actual**

For the period ended January 31, 2024

	Current Period Actual	Current Period Revised	Current Period Variance	Current Year Actual	YTD Revised Budget	YTD Budget Variance	Revised Budget
Books & Supplies							
Textbooks and Core Materials	-	594	594	15,316	17,099	1,782	\$ 20,069
Books and Reference Materials	-	2,500	2,500	-	7,500	7,500	\$ 20,000
School Supplies	6,285	1,960	(4,325)	139,711	120,130	(19,580)	\$ 129,931
Software	12,184	6,972	(5,211)	51,369	45,139	(6,230)	\$ 80,000
Office Expense	3,263	7,401	4,139	50,182	42,993	(7,190)	\$ 80,000
Business Meals	-	1,765	1,765	3,187	7,177	3,990	\$ 16,000
Noncapitalized Equipment	1,916	617	(1,299)	117,309	112,914	(4,394)	\$ 116,000
Food Services	22,716	41,220	18,504	133,513	171,456	37,943	\$ 377,556
Total Books & Supplies	46,364	63,030	16,666	510,588	524,408	13,821	839,557
Subagreement Services							
Special Education	7,170	16,953	9,783	58,849	64,963	6,114	\$ 149,730
Substitute Teacher	2,864	-	(2,864)	41,865	13,301	(28,564)	\$ 13,301
Transportation	11,760	13,645	1,885	60,683	43,773	(16,910)	\$ 112,000
Security	5,452	836	(4,617)	14,547	7,822	(6,724)	\$ 12,000
Other Educational Consultants	25,520	18,575	(6,945)	181,220	130,125	(51,095)	\$ 223,000
Total Subagreement Services	52,767	50,009	(2,757)	357,164	259,984	(97,180)	510,031
Operations & Housekeeping							
Auto and Travel	458	1,451	993	1,112	4,746	3,634	\$ 12,000
Dues & Memberships	130	1,826	1,696	908	5,869	4,961	\$ 15,000
Insurance	2,223	1,752	(471)	24,623	23,238	(1,386)	\$ 32,000
Utilities	5,229	8,073	2,844	55,485	49,634	(5,851)	\$ 90,000
Janitorial Services	9,493	6,384	(3,109)	63,492	52,878	(10,613)	\$ 84,800
Communications	1,252	780	(472)	9,637	8,101	(1,536)	\$ 12,000
Postage and Shipping	23	290	268	276	949	673	\$ 2,400
Total Operations & Housekeeping	18,809	20,557	1,748	155,532	145,415	(10,118)	248,200
Facilities, Repairs & Other Leases							
Rent	12,684	10,506	(2,178)	75,720	73,542	(2,178)	\$ 126,072
Additional Rent	1,958	4,066	2,108	25,126	23,178	(1,948)	\$ 43,508
Equipment Leases	1,323	1,771	448	9,688	10,343	655	\$ 19,200
Repairs and Maintenance	2,834	1,205	(1,628)	34,905	29,973	(4,932)	\$ 36,000
Total Facilities, Repairs & Other Leases	18,799	17,549	(1,250)	145,439	137,036	(8,403)	224,780
Professional/Consulting Services							
IT	-	2,330	2,330	15,273	20,349	5,077	\$ 32,000
Audit & Taxes	-	524	524	4,212	5,783	1,571	\$ 8,400
Legal	772	103	(669)	22,310	19,487	(2,823)	\$ 20,000
Professional Development	6,303	1,365	(4,937)	62,879	60,522	(2,357)	\$ 67,347
General Consulting	18,981	3,840	(15,141)	113,848	58,302	(55,547)	\$ 77,500
Special Activities/Field Trips	6,066	621	(5,445)	51,035	44,896	(6,139)	\$ 48,000
Bank Charges	-	169	169	180	597	416	\$ 1,440
Printing	800	242	(558)	4,867	4,792	(75)	\$ 6,000
Other Taxes and Fees	12,935	652	(12,283)	16,966	4,739	(12,227)	\$ 8,000
Payroll Service Fee	860	1,070	210	6,278	6,650	372	\$ 12,000
Management Fee	13,566	11,663	(1,903)	95,499	90,922	(4,577)	\$ 149,237
District Oversight Fee	-	3,292	3,292	-	11,717	11,717	\$ 44,114
Public Relations/Recruitment	9,199	1,308	(7,891)	34,939	17,462	(17,476)	\$ 24,000
Total Professional/Consulting Services	69,482	27,177	(42,305)	428,285	346,217	(82,069)	498,039
Depreciation							
Depreciation Expense	4,640	5,806	1,167	32,478	35,978	3,500	\$ 65,009
Total Depreciation	4,640	5,806	1,167	32,478	35,978	3,500	65,009
Interest							
Interest Expense	25	-	(25)	346	263	(83)	\$ 263
Total Interest	25	-	(25)	346	263	(83)	263
Total Expenses	405,679	527,971	122,292	3,342,008	3,450,723	108,715	5,790,591
Change in Net Assets	(40,047)	92,832	(132,879)	(1,204,690)	(789,162)	(415,527)	861,654
Net Assets, Beginning of Period	(198,260)			966,382			
Net Assets, End of Period	\$ (238,308)			\$ (238,308)			

The Golden Charter Academy

Accounts Payable Aging

January 31, 2024

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
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Total Outstanding Invoices \$ _____ - \$ _____ - \$ _____ - \$ _____ - \$ _____ - \$ _____ -

The Golden Charter Academy

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
11027	Amazon Capital Services	1/4/2024	737.12
11028	California Business Machines	1/4/2024	71.96
11029	Civic Center Square	1/4/2024	234.79
11030	Dyson Janzen Architects, Inc.	1/4/2024	6,500.00
11031	J&D Mind Builders, Inc	1/4/2024	7,920.00
11032	Metropolitan Shuttle, Inc.	1/4/2024	5,255.50
11033	Official Pest Prevention, Inc.	1/4/2024	110.00
11034	Rotary Club of Fresno	1/4/2024	130.00
11035	Scoot Education Inc	1/4/2024	1,708.00
11036	Speech Therapy Link	1/4/2024	6,870.00
11037	Staples	1/4/2024	284.01
11038	Authentic Adventures Central CA	1/8/2024	600.00
11039	Civic Center Square	1/8/2024	129.44
11040	Donna Hoffman	1/8/2024	2,000.00
11041	New Life Physical Therapy	1/8/2024	300.00
11042	Phoenix Private Patrol & Security	1/8/2024	1,050.00
11043	Revolution Foods, PBC.	1/8/2024	22,715.76
11044	Valley Fire Extinguisher Co., Inc.	1/8/2024	504.27
11045	CharterUP LLC	1/11/2024	3,537.32
11046	Darryl Miller	1/11/2024	78.34
11047	Erica Chaffee	1/17/2024	2,038.02
11048	Donald Whittle	1/17/2024	271.48
11049	Amazon Capital Services	1/18/2024	567.72
11050	California Business Machines	1/18/2024	566.15
11051	ERC	1/18/2024	12,500.00
11052	Halcyon Behavioral, LLC	1/18/2024	137.34
11053	Healthpro Pediatrics	1/18/2024	990.00
11054	Law Offices of Young, Minney & Corr, LLP	1/18/2024	772.00
11055	Live Scan Fresno	1/18/2024	355.00
11056	Matson Alarm Co., Inc.	1/18/2024	2,094.81
11057	Mobile Modular Management Corporation	1/18/2024	1,888.00
11058	Roger Rocka's Dinner Theater	1/18/2024	500.00
11059	School Pathways	1/18/2024	2,387.03
11060	Solid Goods Print Co.	1/18/2024	2,227.66
11061	South County Support Services Agency	1/18/2024	6,504.91
11062	Tower Blendz	1/18/2024	185.90
11063	United Conservatory of Music and Arts	1/18/2024	7,600.00
11064	Donald Whittle	1/19/2024	340.00
11065	T-Time Creative LLC	1/23/2024	2,000.00
11066	Telly559	1/23/2024	2,000.00
11067	ACE Trophy	1/24/2024	71.26
11068	Amazon Capital Services	1/24/2024	2,899.80

The Golden Charter Academy

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
11069	CDW Government	1/24/2024	1,362.32
11070	Field House Photography	1/24/2024	800.00
11071	Fresno County Superintendent of Schools	1/24/2024	7,443.66
11072	Healthpro Pediatrics	1/24/2024	180.00
11073	Michael King	1/24/2024	595.00
11074	Scout Education Inc	1/24/2024	1,156.00
11075	Staples	1/24/2024	826.70
11076	Steven Guerrero	1/24/2024	900.00
11077	Tower Blendz	1/24/2024	264.00
11078	Zack Urban Solutions, Inc.	1/24/2024	950.00
11079	Angel Gomez	1/29/2024	2,200.00
11080	Civic Center Square	1/29/2024	2,178.00
11081	Our Lady of Victory	1/29/2024	10,506.00
11082	Amazon Capital Services	1/31/2024	721.74
11083	Fresno's Chaffee Zoo Corporation	1/31/2024	600.00
11084	Kagan Professional Development	1/31/2024	5,380.00
11085	Parsec Education, Inc.	1/31/2024	922.50
11086	Rolinda Golden	1/31/2024	124.00
11087	Staples	1/31/2024	235.39
11088	The Juice Foundation	1/31/2024	2,500.00
11089	Fresno County Office of Education	1/31/2024	28,652.34
11090	Fresno County Office of Education	1/31/2024	80.00
ACH	Primo Water	1/2/2024	166.78
ACH	Comcast	1/2/2024	125.03
ACH	The Hartford	1/2/2024	1,073.15
ACH	Guardian	1/2/2024	2,749.47
ACH	Mountain Alarm	1/3/2024	115.50
ACH	Mid Valley Disposal	1/4/2024	883.17
ACH	Visa	1/4/2024	5,140.21
ACH	ATT Bill Payment	1/8/2024	236.64
ACH	Marlin Capital Solutions	1/8/2024	338.90
ACH	LiftForward, Inc - LB	1/8/2024	639.97
ACH	City Of Fresno	1/9/2024	689.57
ACH	PG&E	1/9/2024	4,375.13
ACH	PEAC Solutions	1/11/2024	205.30
ACH	Mountain Alarm	1/11/2024	2,094.81
ACH	Squarespace	1/16/2024	1,590.00
ACH	Canva	1/16/2024	477.60
ACH	Comcast	1/16/2024	542.21
ACH	LiftForward, Inc - LB	1/16/2024	4,098.43
ACH	American Funds	1/17/2024	559.12
ACH	American Funds	1/17/2024	575.62
ACH	American Funds	1/17/2024	622.10
ACH	Marlin Capital Solutions	1/22/2024	140.78

The Golden Charter Academy

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
ACH	Venmo	1/22/2024	1,800.00
ACH	Kaiser Foundation Health Plan	1/23/2024	13,041.73
ACH	Hoffman Security	1/24/2024	40.00
ACH	Hoffman Security	1/24/2024	57.00
ACH	Zoom Video Communications Inc.	1/26/2024	219.90
ACH	Primo Water	1/29/2024	62.91
ACH	Comcast	1/31/2024	128.41
ACH	American Funds	1/30/2024	559.12
ACH	AMS (Alliance Member Services)	1/30/2024	2,223.33
ACH	Charter Impact LLC	1/4/2024	14,350.88
ACH	Melanie Smith	1/4/2024	66.29
ACH	Talent Resources	1/4/2024	5,699.00
ACH	Always Golden Events	1/8/2024	1,250.00
ACH	Carpet Doctor LLC	1/8/2024	4,250.00
ACH	Golden Pursuit of Growth	1/8/2024	1,500.00
ACH	True Vision	1/8/2024	2,000.00
ACH	Charter Impact LLC	1/18/2024	75.00
ACH	Jackie Xiong	1/18/2024	80.70
ACH	Always Golden Events	1/23/2024	1,250.00
ACH	Carpet Doctor LLC	1/23/2024	4,250.00
ACH	Golden Pursuit of Growth	1/23/2024	1,500.00
ACH	Golden Pursuit of Growth	1/23/2024	2,000.00
ACH	True Vision	1/23/2024	2,000.00
ACH	Gerbs Corp	1/24/2024	880.00
ACH	Dustin Verzosa	1/29/2024	3,500.00
ACH	Mandy Breuer	1/31/2024	132.00
ACH	Mandy Breuer	1/31/2024	<u>457.96</u>

Total Disbursements Issued in January **\$ 269,024.96**



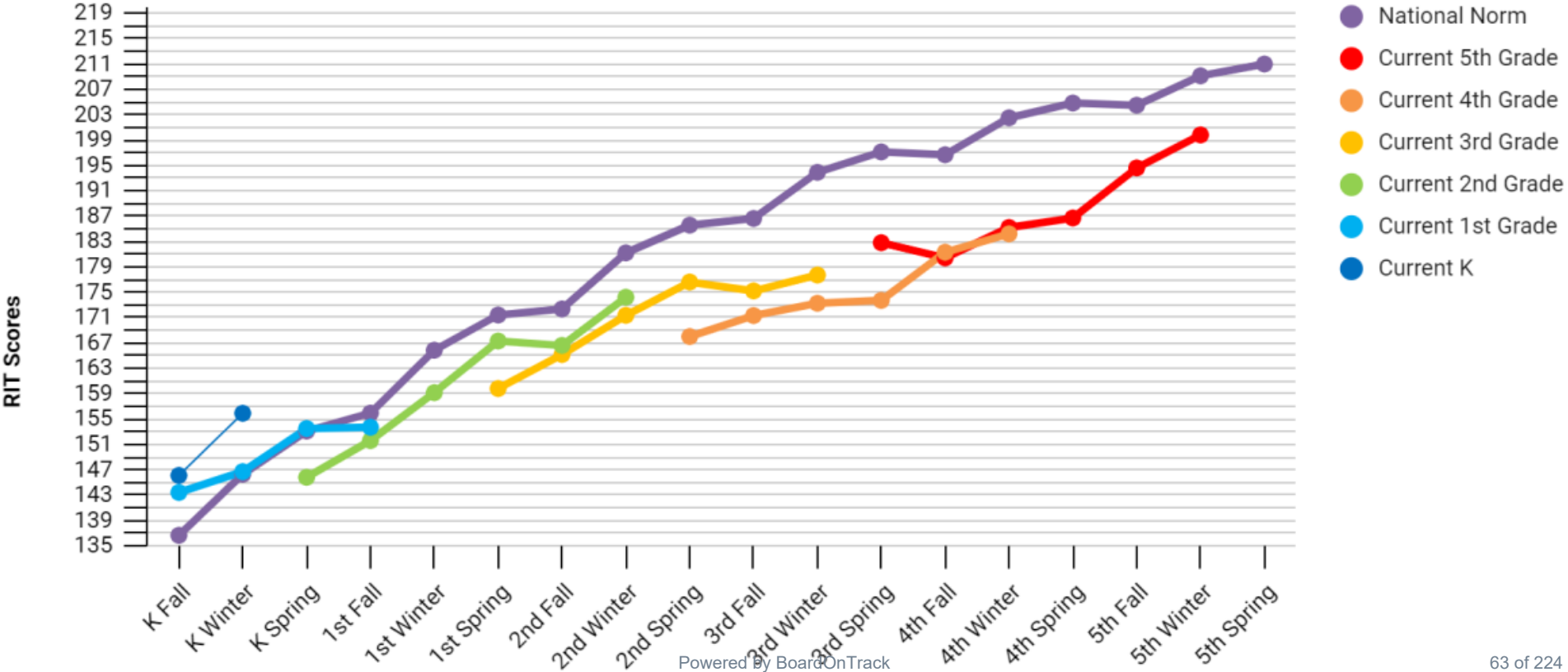
GCA Principal Report: Mid-Year LCAP Update, 2.15.24

Powered by BoardClick



6 of 24

Current Academic State: Reading (Winter MAP)



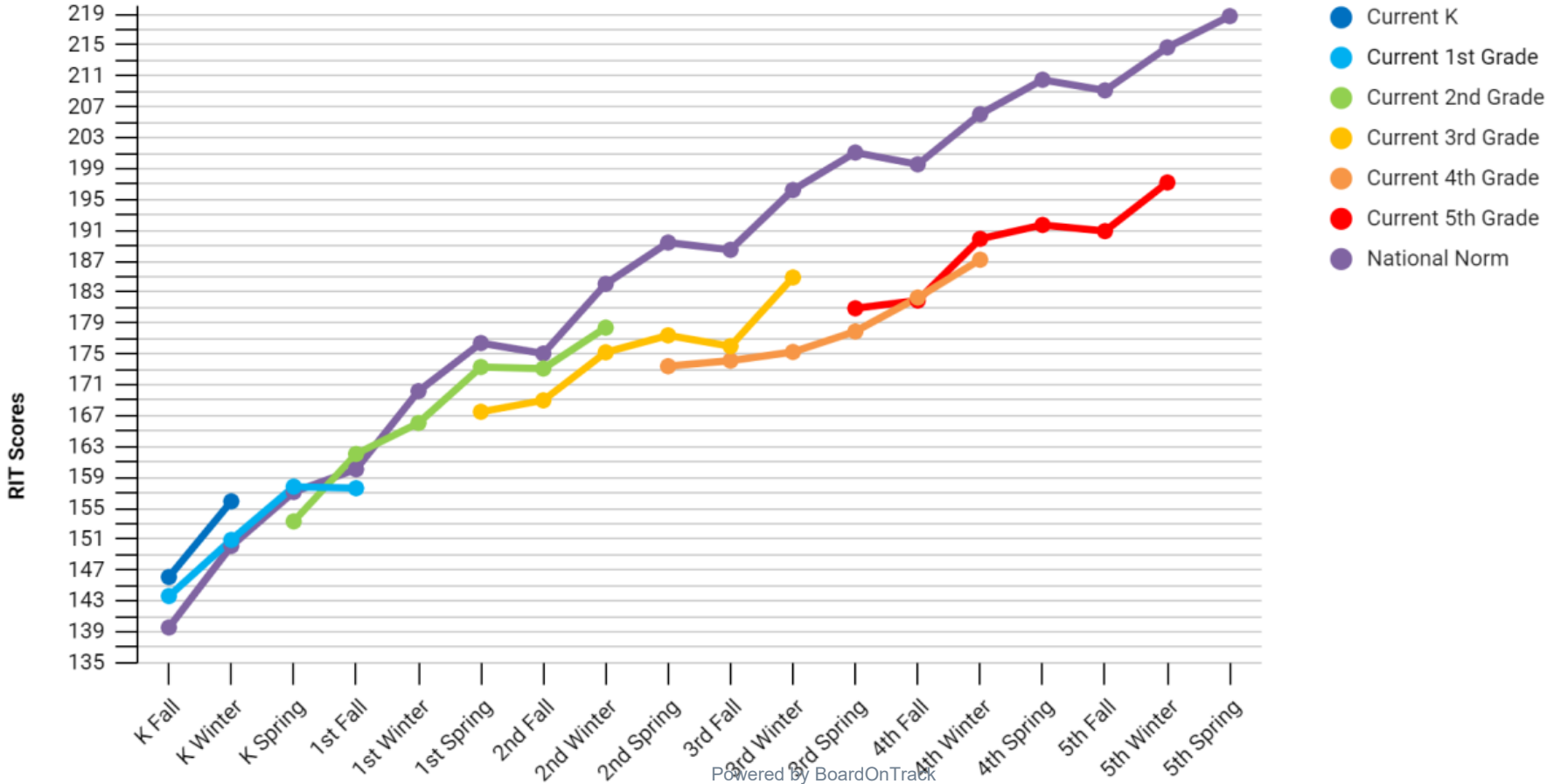
Current Academic State: Reading (Winter MAP)

- 3rd:
 - 53% at or above grade-level RIT
 - 13% near
- 4th:
 - 20% at or above grade-level RIT
 - 38% near
- 5th:
 - 45% at or above grade-level RIT
 - 45% near

May 2024 SBAC ELA Target: 25% at or above standard

LCAP Goal 1: Improved Student Outcomes – We will improve outcomes for all students by improving instruction and programs.

Current Academic State: Math (Winter MAP)



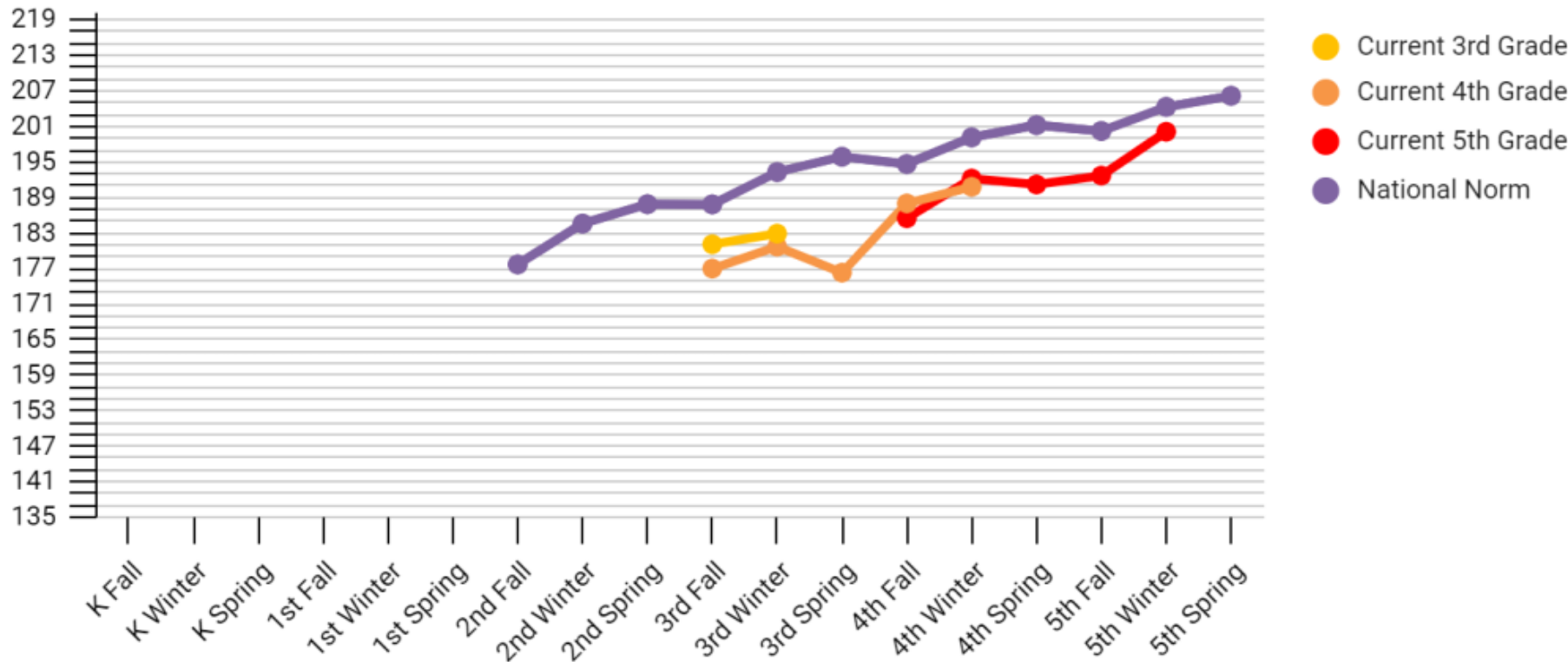
Current Academic State: Math (Winter MAP)

- 3rd:
 - 28% at or above grade-level RIT
 - 44% near
- 4th:
 - 4% at or above grade-level RIT
 - 28% near
- 5th:
 - 17% at or above grade-level RIT
 - 19% near

May 2024 SBAC Math Target: 18% at or above standard

LCAP Goal 1: Improved Student Outcomes – We will improve outcomes for all students by improving instruction and programs.

Current Academic State: Science (Winter MAP)

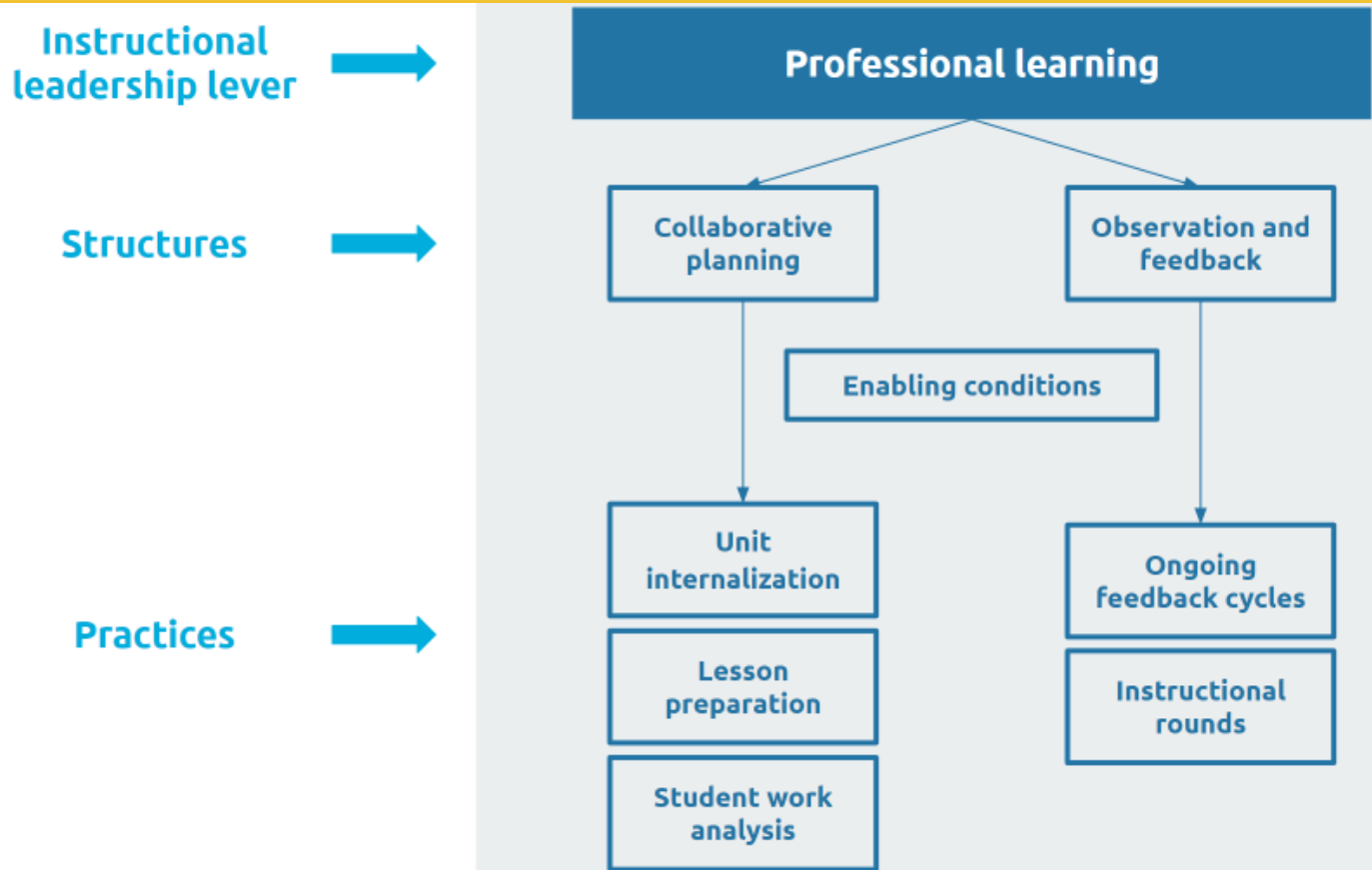


Current Academic State: Math (Winter MAP)

- 3rd:
 - 23% at or above grade-level RIT
 - 13% near
- 4th:
 - 36% at or above grade-level RIT
 - 36% near
- 5th:
 - 57% at or above grade-level RIT)
 - 48% near

LCAP Goal 1: Improved Student Outcomes – We will improve outcomes for all students by improving instruction and programs.

Current Academic State: New Q3 Data Cycle Begins



Instruction Partners: Observation & Feedback Support

With Instruction Partners & aligned with Achieve the Core's Instructional Practice Guide (the IPG),

- ELA coach & our Math Coach will take teachers through individual observation & feedback cycles
- Building residency & induction mentor teachers' capacity to observe & give feedback on instructional strategies & curriculum implementation
- Building all teachers capacity to self-reflect & apply their own instructional learnings to group planning/learning spaces

GOALS:

- Getting teachers even more targeted feedback & more individual observations that will impact instruction on a tight turnaround
- Growing local teacher leadership & their capacity around coaching

Instruction Partners: Observation & Feedback Support

With Instruction Partners & aligned with Achieve the Core's Instructional Practice Guide (the IPG),

- ELA coach will take ELA teachers through individual observation & feedback cycles
- Math coach will take math teachers through individual observation & feedback cycles
- Building residency & induction mentor teachers' capacity to observe & give feedback
- Building all teachers capacity to self-reflect & apply their own instructional learnings to group planning/learning spaces



Thinking in a WHOLE CHILD context as

Powered by BoardOnTrack

- Through Bipartisan Safer Communities grant, added 1 FTE & 1 PTE Behavior Technician
- Added Fresno Pacific University Counseling Center 3 days/week & Mentoring Program in ASP 2 days/week
- Secured dedicated All 4 Youth therapist on Friday
- Looking to add Restorative Practices Intervention Coordinator this semester
- After-School Elevate Academic Support Program (Tier 2 & 3 target)

MTSS Overview: Tier 2 & 3 Student Services

(16% of student body, 41% F & 59% M)

<p>Fresno Pacific University Counseling Center: 12 students</p> <ul style="list-style-type: none"> • 3 Kinder (2M, F) • 1 1st grader (M) • 5 3rd graders (4M, F) • 1 4th grader (F) • 2 5th graders (M,F) 	<p>All 4 Youth (FCSS): 6 total students</p> <ul style="list-style-type: none"> • 1 3rd grader (M) • 2 4th graders (M) • 3 5th graders (F) 	<p>Integrated Community Solutions Initiative (ICSI): 4 total students</p> <ul style="list-style-type: none"> • 2 1st graders (M, F) • 1 2nd grader (F) • 1 4th grader (F)
<p>GCA FT Behavior Technician: 12 students</p> <ul style="list-style-type: none"> • 1 Kinder (M) • 3 1st graders (2M, F) • 1 2nd grader (F) • 4 3rd graders (M) • 2 4th graders (M) • 1 5th grader (M) 	<p>GCA Part-Time Behavior Technician: 10 students</p> <ul style="list-style-type: none"> • 2 TK (M) • 3 Kinder (2M, F) • 1 1st (M) • 1 2nd (F) • 3 5th (F) 	<p>Fresno Pacific University Mentoring Program: 14 students</p> <ul style="list-style-type: none"> • 2 TK (M) • 1 Kinder (F) • 6 2nd graders (4M, 2F) • 5 3rd graders (2M, 3F)



GOLDEN CHARTER ACADEMY AFTER SCHOOL PROGRAM

“GOLDEN ALL THE TIME”

a comprehensive & dynamic initiative designed to provide students with a holistic educational experience, comprised two key components:
Academics & Enrichment

- **ELEVATE (LCAP Goal 1)**

- small-group academic intervention for 3rd, 4th & 5th-grade
- dedicated tutors guide students through grade-level coursework, emphasizing test-taking practices & strategies
- partnered with California Teaching Fellows
- targets academic proficiency & confidence in students' academic abilities



- **ENRICH (LCAP Goal 2: Climate & Engagement – We will continue developing a caring school culture that supports student wellness, is responsive to stakeholder feedback, and ensures organizational sustainability)**
 - offers a variety of elective-based clubs & classes
 - driven by student choice, voice choice & some clubs led by students and often led by students
 - provides platform for developing & showcasing their interests, skills & talents



- **ENVIRONMENTAL (LCAP Goal 3: Environmental Student Outcomes – crafting a focused, intentional instructional program targeted to grow skills of environmental literacy, dispositions, and stewardship)**
- As the school for environmental stewardship, GCA ensures that every club & class within the Enrichment program has an environmental component integrated into their lessons
- instill a sense of environmental responsibility & sustainability, aligning with the school's commitment to being GOLDEN for our planet

SAFE SPACE TO EXPLORE IDEAS & GROW A LOVE FOR LEARNING

- GCAASP is more than just an extension of the school day; it's an enriching & safe haven for students to explore interests & build confidence.
- By combining academic support with a diverse range of student-driven clubs & classes, the program creates an environment that nurtures both intellectual & personal growth.
- Our goal is to be a beacon of educational enrichment, providing a tailored approach to academic support & fostering a sense of community, skill mastery & environmental consciousness among its students.



#ROAR



Find GCA's
full Mid-Year
LCAP
Report Here

Coversheet

Golden Charter Academy: Board Effectiveness Survey

Section: IV. Information / Discussion
Item: B. Golden Charter Academy: Board Effectiveness Survey
Purpose:
Submitted by:
Related Material: Board Effective Diagnostic Survey.pdf



Board Effectiveness Diagnostic

Golden Charter Academy

December 2023

January 2024

Headlines for Golden Charter Academy

Strengths named by respondents

- Diversity of knowledge and experience
- Dedication to mission
- Confidence in leader
- Strong education experience/knowledge
- Communication and trust

Challenges named by respondents

- Better onboarding of new members
- Need effective committees
- Better attendance at board meetings
- Academic improvement
- Secure a long term facility
- Fundraising

Student Success

Best Practice: Set ambitious goals, consistently track key data, & monitor results closely

- Prioritize student success in all board work
 - Always ask how decisions impact students
- Collaborate with executive leader to set ambitious, clear, and measurable goals for student success every year that are aligned with:
 - Mission
 - Accountability system
 - Strategic plan
- Consistently monitor progress towards student success goals
 - Align on what data board will review
 - Academic/Program committee tracks data closely
 - Full board monitors progress to goals quarterly

Leadership

Best Practice: Provide **proactive support, thoughtful evaluation, and fair compensation** for the executive leader

- Support the executive leader in ways big and small, public and private, and formal and informal
- Evaluate executive director every year
 - Agree on key competencies and annual goals for the leader each year
 - Hold structured check-ins quarterly on competencies and goals
 - Formally evaluate every year (decide when in collaboration with leader based on cadence of year and when data is available)
 - Evaluate performance on competencies and goals
 - Include leader self-evaluation
 - Gather feedback from key stakeholders
 - Use evaluation to update job description and set new goals
- Share compensation decision in conjunction with annual evaluation
 - Gather data on compensation comparables to ensure equity and competitive package

Resources

Best Practice: Provide **vigilant oversight of resource allocation** and ensure **budget is aligned with program success**

- Approve annual budget aligned with mission and strategic plan
 - Finance committee reviews and discusses draft budget
- Consistently monitor progress towards financial and sustainability goals
 - Align on what data board will review
 - Finance Committee tracks data closely
 - Full board monitors progress to goals quarterly
- Safeguard sustainability by planning for the future as well as monitoring current financial performance
- Ensure the organization has the resources it needs by enthusiastically participating in fundraising and friendraising

Engagement

Best Practice: Engage with and within the community

- Be visible in the community
 - Communicate proactively to introduce yourselves and share board initiatives and goals
 - Attend community events regularly
- Ensure board reflects and represents the community's interests, needs, and perspectives
- Advocate for this organization and the sector
 - Share your experience to inspire others and garner support
 - Connect this organization to others to better understand need and performance

Composition

Best Practice: **Diversify board membership** across demographics and experience

- Align composition and recruiting goals to mission, vision, and strategy
- Ensure board includes a diverse set of skills and experiences
 - Both lived and professional experiences matter
 - (not to personal networks or agendas)
- Openly discuss what “representation” means to this board
 - Does the board reflect student demographics? Should it?
 - Who has power on this board?
 - Whose voices factor into board decisions?

Structure

Best Practice: Commit to **strategic meetings, work through committees, and establish sound processes**

- Let committees drive the board's work
 - Committee chair sets goals, tracks progress, and keeps committee focused on goals
 - Leadership staff members participate actively on committees
- Focus board and committee meeting time (a precious asset) on *highest* priorities for student success
 - Ask yourselves after every meeting if you did this
- Maximize ability of all board members to participate by considering time, location, and format of board meetings
- Make sure that intra-board communications work effectively
 - Regularly check whether board members receive and read materials

Accountability

Best Practice: Act **responsibly** and **courageously** on behalf of students

- Create meaningful set of Board Member Expectations
 - These guide participation, engagement, and actions of board members
 - Board chair reviews every year with every board member
- Take ownership for board work
 - Don't impose on staff
 - Follow through
- Monitor progress towards agreed-upon goals unwaveringly, even (especially) when the organization is not on track to meet them
- Ensure compliance with authorizer and legal requirements

Governance Recommendations

Opportunities for Improvement: Committees

A robust committee structure is one of the most important elements of strong governance:

- Focuses board work on mission-critical issues and clarifies how board members can best contribute
- Increases opportunities for all voices and perspectives on the board to contribute to board discussions and decisions
- Opens opportunities for board members to engage other than just board meetings
- Provides forums for strategic discussions outside of open board meetings
- Offers regular opportunities for ED and leadership team to get substantive input and thought partnership from board members
- Helps the board stay aligned with the ED on the balance of governance and management, working in smaller groups on important strategic issues
- Gives board members the opportunity to work closely with senior leaders

Opportunities for Improvement: Academic Oversight

Given the school's mission and current student outcomes, this might be a good opportunity for the board to step back and align with school leadership on what data the board reviews to ensure that the board is fully aware of school performance. The board should:

- Review a data dashboard at each meeting to ensure the board sees the same information over time to look for patterns and trends, and that the board is seeing a robust set of metrics that include leading indicators of student success
- Collaborate with school leadership to find ways to get information to the board about how key stakeholders feel about the school to inform the board's understanding of school and student performance
- Support the CEO in setting annual goals for school and student performance, and monitor progress towards those goals consistently throughout the year



Thank You

Coversheet

CEO & School 2023/2024 Goals Progress:

Section: IV. Information / Discussion
Item: C. CEO & School 2023/2024 Goals Progress:
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

After School Programs: (ASES Funded) After School Education & Safety

Section: IV. Information / Discussion
Item: D. After School Programs: (ASES Funded) After School Education & Safety
Purpose:
Submitted by:
Related Material: 2024_ASP Enrichment Classes.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
AFTER-SCHOOL PROGRAM ENRICHMENT CLASSES
2024**

ACADEMIC INTERVENTION aka Elevate – CTFF

The goal of the After-School Program Academic Intervention is to increase the test scores of our 3rd-5th grade students and provide additional intervention support to students falling or at risk of falling below grade level standards.

- Music & Journaling**.....TELLY559 (Martell Golden)
- Creative Teams**..... T-Time Creative (Travis Morris)
- Photography**.....Giselle Nunez
- Culinary**.....Laquita Brazeal
- Theatre**.....United Conservatory of Music & Arts (UCMA)
- Leggo Stem Building**.....Brickz 4 Kidz
- Zumba/ Freedom Impact/ Performing Arts**.....Golden Pursuit of Growth (Rolinda Golden)
- Gardening & Plant Science**.....Ermila Walker & Lucero Gutierrez
- Little Spirit Team**.....Addison Rangel
- Martial Arts**.....True Vision (McKinley Lee Jr.)

Coversheet

Consideration & Approval of Golden Charter Academy School Accountability Report Card (SARC)

Section: VI. Ratification
Item: A. Consideration & Approval of Golden Charter Academy School
Accountability Report Card (SARC)
Purpose:
Submitted by:
Related Material: 22-23 School Accountability Report Card.pdf
22-23 SARC Span (Informe de Responsabilidad Escolar).pdf

Golden Charter Academy

2022–23 School Accountability Report Card

Reported Using Data from the 2022–23 School Year

California Department of Education

Address: 1626 West Princeton Ave.
Fresno, CA , 93705-3705

Principal: Mandy Breuer, Principal

Phone: 5592933157

Grade Span: K-8

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Mandy Breuer, Principal

📍 Principal, Golden Charter Academy

About Our School



Mandy Breuer, founding principal at Golden Charter Academy, the school of environmental stewardship in Fresno, CA, is known for crafting the highest quality of learning spaces that support the whole student—academically, socially, emotionally, mentally, and physically. Breuer mentors teachers and staff, greens physical campuses, counsels students, and designs family involvement opportunities to cultivate empowered, joyous and connected learning communities.

Before her journey into public education, Breuer spent time in marketing with FOX Broadcasting Company. After receiving her B.A. in Public Relations from Texas Tech University and her M.A. in Counseling from Loyola Marymount University, Breuer began her quest to bring environmental justice to the context of public education. Breuer was selected as a recipient of the Dean’s Award for her work in Social Justice while at Loyola Marymount. Her tenure with LA County public schools began in the Compton High School counseling department and as a founding director for a 5th grade transition program in Lennox, CA. The last decade has seen Breuer building the counseling, academic and environmental programs from the ground up as a school leader at Environmental Charter High School (Lawndale), Larchmont Charter School (Hollywood) and Wonderful College Prep Academy (Delano). Breuer also enjoys music festivals, playing the guitar in a garage band, perfecting plant-based comfort food recipes, and backpacking in our State and National Parks.

Contact

Golden Charter Academy
1626 West Princeton Ave.
Fresno, CA 93705-3705

Phone: [5592933157](tel:5592933157)

Email: mandy@goldencharteracademy.org

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Fresno Unified
Phone Number	(559) 457-3000
Superintendent	Nelson Ed.D., Bob
Email Address	bob.nelson@fresnounified.org
Website	www.fresnounified.org

School Contact Information (School Year 2023–24)

School Name	Golden Charter Academy
Street	1626 West Princeton Ave.
City, State, Zip	Fresno, CA , 93705-3705
Phone Number	5592933157
Principal	Mandy Breuer, Principal
Email Address	mandy@goldencharteracademy.org
Website	www.goldencharteracademy.org
County-District-School (CDS) Code	10621660140764

Last updated: 1/25/24

School Description and Mission Statement (School Year 2023–24)

The overarching vision of Golden Charter Academy (GCA) is to nurture expert learners that aspire to experience the world around them, both as community ambassadors and global citizens. Our philosophy embraces the community, the natural world, the zoo, and the GCA campus as fundamental places of learning and relevance. GCA views curriculum and learning from a foundation that seeks to break down barriers and positions all students for growth. The educational pathway of our students immerses them in experiences of awe, wonder, and curiosity through environmental engagement, civic action, and service learning. Through this vision, GCA intends to serve all students, including those who have struggled academically, have been historically underserved, and socioeconomically disadvantaged. Students struggling with chronic absenteeism, behavioral issues that lead to suspension/expulsion, students with disabilities, as well as homeless and foster youth would benefit especially from an instructional approach that combines informed best practices with individualized attention through a school-wide mentoring program. GCA is committed to these three core values: Stewardship, Equity, and Access. These values represent GCA's most ardent beliefs and underpin all of our educational endeavors and initiatives. Stewardship refers to the deep understanding of the interconnection of all life and the importance of conserving and managing the earth's natural resources as well as the care for community and place. Equity focuses on GCA's purposeful commitment to elevating the cultural and societal contributions of all people, especially historically underrepresented and underserved communities. Finally, access is GCA's commitment to creating pathways to success for all learners, through innovative lesson design and instructional practices that develop their expertise. Curiosity, exploration, and discovery are the hallmarks of our educational program and the tools we use to Inspire powerful young minds, our central mission, and then give them opportunities to apply their learning in action and service that nurture healthy, sustainable communities. Through a comprehensive and balanced curriculum coupled with challenging, engaging assessments, GCA aspires to develop the individual talents of young people and to teach them to relate the experiences of the classroom to the realities of the world outside. Beyond intellectual rigor and high academic standards, strong

Golden Charter Academy - GCA Board of Trustees Meeting - Agenda - Thursday February 15, 2024 at 4:00 PM

emphasis is placed on the ideals of cultural understanding and teaching the actions of responsible, civically engaged, environmental-minded, citizens. The goal is for students to become critical and compassionate thinkers, lifelong learners, and informed participants in local and world affairs. They will be conscious of the shared humanity that binds all people together while respecting the variety of cultures and attitudes that make for the richness of life. GCA will achieve its mission and vision by implementing the school's core values coupled with a rich partnership with the Fresno Chaffee Zoo and regional environmental education agencies—working together to create a world-class educational experience for Golden Charter Academy students. In this light, the zoo and green spaces across the region serve as an extension of the classroom while students learn to be citizens in a worldwide community and stewards of our planet.

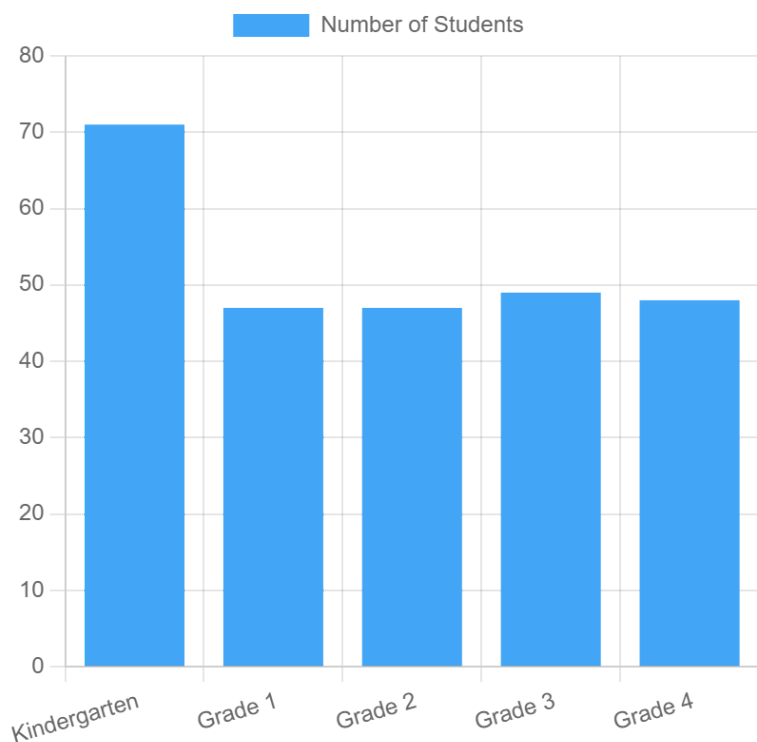
GCA students experience and interact in an innovative curriculum that broadly redefines educational space and ties it to NGSS standards and the Common Core State Standards for math and ELA. GCA students regularly convene in their classrooms at the Fresno Chaffee Zoo and other local environmental and community agencies, where interdisciplinary lessons are rooted in exploration, discovery, and rigorous academic standards. Although one of the core values of GCA is stewardship, in addition to environmental education and science-based inquiries, the content areas of language arts, math, and social science are studied both on and off the zoo grounds and throughout the Fresno community. This is possible because science at GCA is treated as more than a specific discipline—science is a way of thinking, a process by which students learn to test ideas, vet information, and come to rational conclusions via empirical analysis. Scientific inquiry is featured prominently in GCA lessons, as it empowers students to employ a process for accurately reading the world around them. GCA students will make weekly visits to the zoo grounds and other community educational partners as part of their curricular experience. This includes physical education, where the vast grounds at Roeding Park, the Zoo, and other natural areas provide ample room for walking, running, and exercising. Math also is taught using the zoo and other community educational partners as a place-based learning laboratory, and regular interactions with nature, animals, and plants easily lend themselves to quantification, both in terms of physical attributes and behavior. Social science may seem to be a more distant discipline when it comes to a natural-world curriculum, but this is not so. It is only through a deep understanding of the role of wildlife and the impact of the natural environment on human societies is it possible for a deep understanding of social sciences. GCA teaches its students the power and presence of human impact and how powerful young minds can create the changes they want to see and experience in their lifetimes.

Last updated: 1/25/24

Student Enrollment by Grade Level (School Year 2022–23)

Kindergarten is actually a combination of TK and Kindergarten enrollment numbers due to format on SARC. TK had 24 students, and Kindergarten had 45 total students.

Grade Level	Number of Students
Kindergarten	71
Grade 1	47
Grade 2	47
Grade 3	49
Grade 4	48
Total Enrollment	262



Last updated: 1/25/24

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	56.50%
Male	43.50%
Non-Binary	0.00%
American Indian or Alaska Native	0.00%

Student Group (Other)	Percent of Total Enrollment
English Learners	2.30%
Foster Youth	1.90%
Homeless	1.50%
Migrant	0.00%

Student Group	Percent of Total Enrollment
Asian	0.00%
Black or African American	56.10%
Filipino	0.00%
Hispanic or Latino	33.20%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	7.60%
White	3.10%

Student Group (Other)	Percent of Total Enrollment
Socioeconomically Disadvantaged	87.80%
Students with Disabilities	11.80%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)			1940.00	82.79%	228366.10	83.12%
Intern Credential Holders Properly Assigned			55.80	2.38%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)			130.70	5.58%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)			95.60	4.08%	12115.80	4.41%
Unknown/Incomplete/NA			120.90	5.16%	18854.30	6.86%
Total Teaching Positions			2343.30	100.00%	274759.10	100.00%

Our first year in operation was in academic year 2021-2022. We have no teachers placed in 2020-2021.

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/25/24

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	8.00	88.89%	3405.80	84.16%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	101.90	2.52%	4853.00	1.74%
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	11.11%	326.30	8.06%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00%	119.90	2.97%	11953.10	4.28%
Unknown/Incomplete/NA	0.00	0.00%	92.60	2.29%	15831.90	5.67%
Total Teaching Positions	9.00	100.00%	4046.80	100.00%	279044.80	100.00%

Our first year in operation was in academic year 2021-2022. We have no teachers placed in 2020-2021.

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/25/24

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers		1.00
Misassignments		0.00
Vacant Positions		0.00
Total Teachers Without Credentials and Misassignments		1.00

Last updated: 11/2/23

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver		0.00
Local Assignment Options		0.00
Total Out-of-Field Teachers		0.00

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		0%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: null 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Heggerty Learning Amplify CKLA Ignite! Reading IXL	Yes	0
Mathematics	McGraw Hill Reveal Math McGraw Hill Every Day Math IXL	Yes	0
Science	Amplify Science California	Yes	0
History-Social Science			0
Foreign Language			0
Health			0
Visual and Performing Arts			0
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 1/25/24

School Facility Conditions and Planned Improvements

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Last updated: 1/25/24

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: Not Available

Overall Rating	Exemplary
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Last updated: 1/25/24

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students
 Golden Charter Academy - GCA Board of Trustees Meeting - Agenda - Thursday February 15, 2024 at 4:00 PM
Grades Three through Eight and Grade Eleven taking and completed state-administered assessment

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	6%	11%	32%	33%	47%	46%
Mathematics (grades 3-8 and 11)	14%	6%	21%	23%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/25/24

CAASPP Test Results in ELA by Student Group for students taking and completed state-administered assessment

Grades Three through Eight and Grade Eleven (School Year 2022–23)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	95	95	100.00%	0.00%	10.53%
Female	59	59	100.00%	0.00%	11.86%
Male	36	36	100.00%	0.00%	8.33%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	52	52	100.00%	0.00%	5.77%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	32	32	100.00%	0.00%	15.63%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	88	88	100.00%	0.00%	10.23%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	15	15	100.00%	0.00%	0.00%

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/25/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	95	95	100.00%	0.00%	6.32%
Female	59	59	100.00%	0.00%	5.08%
Male	36	36	100.00%	0.00%	8.33%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	52	52	100.00%	0.00%	3.85%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	32	32	100.00%	0.00%	9.38%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	88	88	100.00%	0.00%	5.68%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	15	15	100.00%	0.00%	0.00%

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved

Level 3--Alternate) on the CAA divided by the total number of students who participated in both assessments.
Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/25/24

Grades Five, Eight and High School

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8, and high school)			16.31%	16.32%	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/25/24

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

Career Technical Education (CTE) Programs (School Year 2022–23)

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Last updated: 1/25/24

Measure	CTE Program Participation
Number of Pupils Participating in CTE	--
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/25/24

Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	--
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	--

Last updated: 1/25/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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Note: The administration of the PFT during 2021–22 and 2022–23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Throughout the year, GCA holds events to involve parents/guardians and families as well as the larger community in our students' education. Some of our premiere events were Pridelands circles and adventure excursions to Yosemite and McKenzie Table Mountain Preserve--giving families direct access to nature. GCA has added additional presentations of learning to engage even more with families in the end-of-unit presentations. GCA continued with an expanded school advisory council with family representatives, whole-school handbook orientations, family education sessions, and family conferences twice per year. Many of our on campus celebrations and assemblies also have educational and entertaining opportunities to connect in to the GCA community.

State Priority: Pupil Engagement

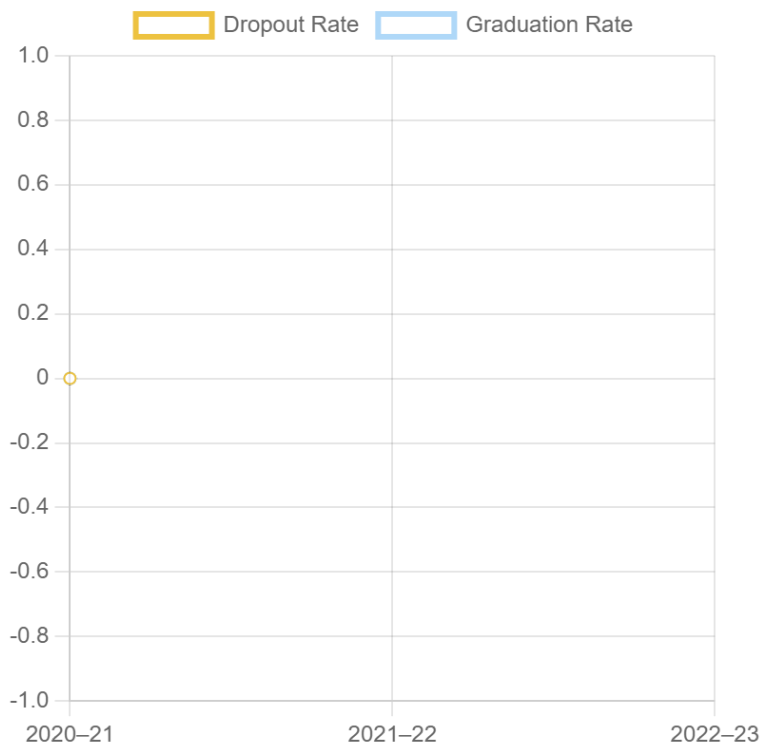
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Dropout Rate				9.6%	7.8%	8.6%	9.4%	7.8%	8.2%
Graduation Rate				85.2%	88.5%	84.9%	83.6%	87%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/25/24

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	0.0	0.0	0.0%
Female	0.0	0.0	0.0%
Male	0.0	0.0	0.0%
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0.0	0.0	0.0%
Asian	0.0	0.0	0.0%
Black or African American	0.0	0.0	0.0%
Filipino	0.0	0.0	0.0%
Hispanic or Latino	0.0	0.0	0.0%
Native Hawaiian or Pacific Islander	0.0	0.0	0.0%
Two or More Races	0.0	0.0	0.0%
White	0.0	0.0	0.0%
English Learners	0.0	0.0	0.0%
Foster Youth	0.0	0.0	0.0%
Homeless	0.0	0.0	0.0%
Socioeconomically Disadvantaged	0.0	0.0	0.0%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	0.0	0.0	0.0%

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/25/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	283	276	126	45.7%
Female	157	154	70	45.5%
Male	126	122	56	45.9%
Non-Binary	0	0	0	0.0%
American Indian or Alaska Native	0	0	0	0.0%
Asian	0	0	0	0.0%
Black or African American	161	155	73	47.1%
Filipino	0	0	0	0.0%
Hispanic or Latino	91	90	38	42.2%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	23	23	12	52.2%
White	8	8	3	37.5%
English Learners	6	6	5	83.3%
Foster Youth	6	5	1	20.0%
Homeless	4	4	1	25.0%
Socioeconomically Disadvantaged	251	244	114	46.7%
Students Receiving Migrant Education Services	0	0	0	0.0%
Students with Disabilities	34	34	16	47.1%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

	2020– 21	2021– 22	2022– 23	2020– 21	2021– 22	2022– 23	2020– 21	2021– 22	2022– 23
Suspensions	0.00%	2.07%	5.30%	0.17%	5.72%	7.20%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.16%	0.23%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Golden Charter Academy - GCA Board of Trustees Meeting - Agenda - Thursday February 15, 2024 at 4:00 PM

Student Group	Suspensions Rate	Expulsions Rate
All Students	5.30%	0.00%
Female	2.55%	0.00%
Male	8.73%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	5.59%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	3.30%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	8.70%	0.00%
White	0.00%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	5.98%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	14.71%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/25/24

Emergencies and disasters can happen at any moment – and they usually occur without warning. When an emergency strikes, our immediate safety and prompt recovery will depend on the existing levels of preparedness among faculty, staff, and students. Each staff member at Golden Charter Academy has an important role to play in maintaining the Charter School’s emergency preparedness and safety. We are an interdependent community.

At GCA, Emergency Plans are written to provide fundamental support for the school Emergency Plan. During a major emergency or disaster, the school’s Incident Management Team will rely on effective communication between all the members of the staff as well as communication with local agencies.

Clearly, Emergency Plans are an essential building block of the school’s emergency response. They are also part of every unit’s basic health and safety responsibilities and business continuity planning. Emergency Plans outline how an organization will:

- Protect the safety of students, faculty, staff and visitors on the campus,
- Safeguard vital records and resources, and
- Coordinate with the school’s emergency response and recovery procedures

The “Safe School Plan” is distributed to every staff member to provide information on how to respond to various types of emergencies. This Plan contains comprehensive, yet simple and flexible, procedures that apply to a variety of emergency incidents that may occur, including:

- Injuries
- Earthquakes
- Fires or Explosions
- Hazardous Materials Releases
- Extended Power or Utility Outages
- Floods
- Lockdown
- Mass Casualty Events

GCA’s comprehensive school safety manual is divided into sections to assist staff with school safety. Several sections contain information, checklists and forms that outline the basic components of these critical areas in an emergency. By keeping emergency preparedness plans in a loose-leaf binder, staff can easily customize or update the contents as necessary. The Emergency Plan must be known and understood before an emergency occurs. School administration is responsible for ensuring that staff is knowledgeable of the processes and procedures before, during and after a disaster and should take immediate steps to:

- Share this important safety information with all faculty, staff, students and volunteers annually
- Brief all new personnel as they join the staff\
- Keep copies of the Plan in accessible locations

Online copies of the “Safe School Plan” are available to facilitate making duplicate copies and sharing annual updates. Visit www.goldencharteracademy.org for more information.

Safety and Security

- Parents/Guardians:
 - Will provide proof of their child’s current immunizations for Polio, D.T.P., Measles, Mumps, Hepatitis, and Rubella
 - Will provide evidence of physical examination within 12 months for students entering first grade
 - Will provide up to date health records including additional immunizations, diagnosis, medications, etc.
- Employees:
 - Will furnish the school with a criminal record summary as described in Section 44237
 - Will receive training in emergency response including appropriate first responder training or its equivalent

- Will provide evidence of TB test administration and clearance as mandated
- Will not administer corporal punishment
- Will monitor traffic and pedestrian safety
- Will participate in Mandated Reporter Training annually
- Will adhere to universal precaution standards and follow guidelines regarding blood borne pathogens
- School:
 - Will conduct regular emergency evacuation drills in accordance with the regulations of Fresno County Fire Department
 - Will maintain records of students immunizations in the Health Office
 - Will provide appropriate screening for student's health equivalent to that of regular public schools per state mandates
 - Will maintain policies and procedures for disasters and emergencies
 - Will implement and maintain medication dispensing and storing policies
 - Will conduct monthly grounds and facility inspections
 - Will maintain a drug, alcohol, and tobacco free school policy
 - Will maintain a safe and healthy work and school environment
 - Will review and make necessary updates annually
 - Will adhere to the Board Approved Child Abuse Policy
 - Will not allow corporal punishment
- Volunteers:
 - Will bring in a government issued identification card
 - Will sign in and out through the School front office
 - Will wear identification badges
 - Will complete the required paperwork
 - Will provide TB test results as required by current state law and renew verification
- Visitors:
 - Will bring in a government issued identification card
 - Will sign in and out through at the front office
 - Will wear identification badges
 - Will be supervised by staff
- Security:
 - Office staff will monitor school volunteers and visitors through the front office sign in sheet
 - Staff will alert Administration of Emergency Personnel on site
 - Staff will alert Administration of security concerns

Last updated: 1/25/24

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	0.00	0	0	0
1	0.00	0	0	0
2	0.00	0	0	0
3	0.00	0	0	0
4	0.00	0	0	0
5	0.00	0	0	0
6	0.00	0	0	0
Other**	0.00	0	0	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	21.00	1	1	0
1	23.00	0	2	0
2	22.00	0	2	0
3	18.00	2	0	0
4	0.00	0	0	0
5	0.00	0	0	0
6	0.00	0	0	0
Other**	0.00	0	1	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	24.00	0	3	0
1	24.00	0	2	0
2	24.00	0	2	0
3	25.00	0	2	0
4	24.00	0	2	0
5	0.00	0	0	0
6	0.00	0	0	0
Other**	0.00	0	0	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	0.00	0	0	0
Mathematics	0.00	0	0	0

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
Science	0.00	0	0	0
Social Science	0.00	0	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	0.00	0	0	0
Mathematics	0.00	0	0	0
Science	0.00	0	0	0
Social Science	0.00	0	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class	Number of Classes*	Number of Classes*	Number of Classes*
	Size	1-22	23-32	33+
English Language Arts				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/25/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	131

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/25/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	2.00
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	
Other	1.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/25/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

Level	Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Teacher Salary
School Site	\$17168.00	\$4414.00	\$12754.00	\$57050.00
District	N/A	N/A	--	\$85768.00
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	\$87885.00
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/26/24

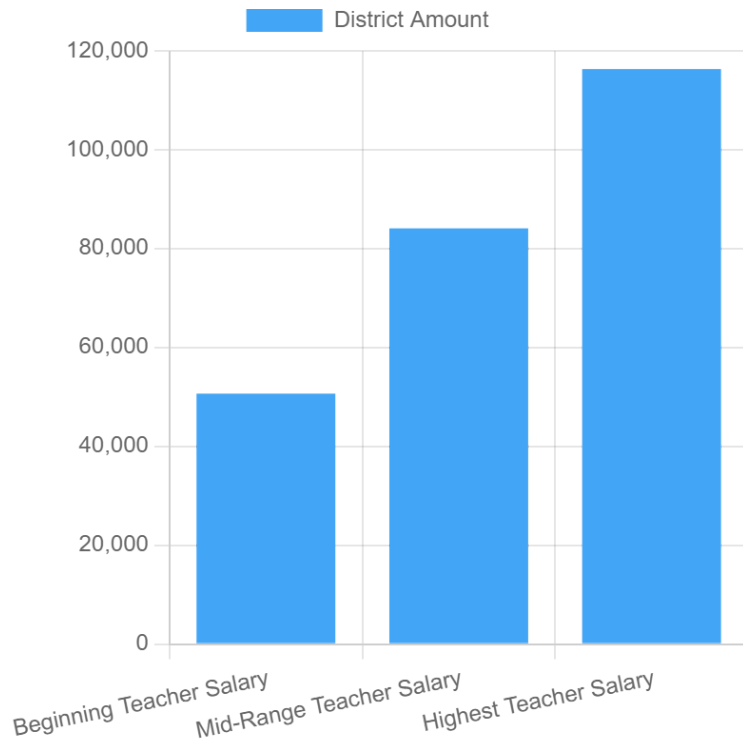
See Golden Charter Academy's LCAP here: [GCA LCAP?](#)

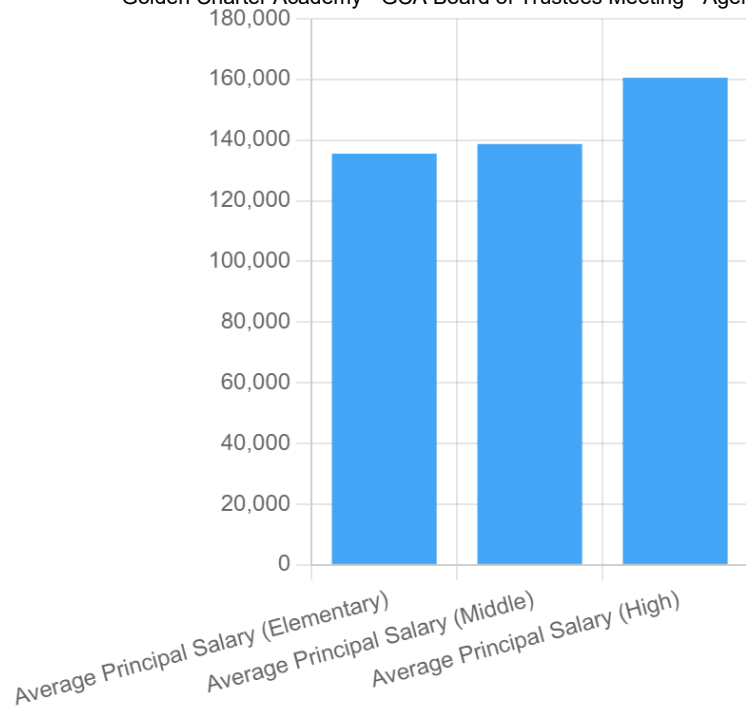
Last updated: 1/29/24

Teacher and Administrative Salaries (Fiscal Year 2021-22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$50660.00	\$55549.60
Mid-Range Teacher Salary	\$84095.00	\$80702.84
Highest Teacher Salary	\$116317.00	\$109417.68
Average Principal Salary (Elementary)	\$135547.00	\$137703.47
Average Principal Salary (Middle)	\$138723.00	\$143759.63
Average Principal Salary (High)	\$160569.00	\$159020.77
Superintendent Salary	\$355144.00	\$319442.91
Percent of Budget for Teacher Salaries	32.71%	30.35%
Percent of Budget for Administrative Salaries	5.45%	4.87%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.





Last updated: 1/25/24

Percent of Students in AP Courses 0 %

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

* Where there are student course enrollments of at least one student.

Last updated: 1/25/24

Professional Development

Faculty/Staff Development:

Core staff development at GCA is centered on best practices, school model and core subjects. GCA hosts a 10-day summer insitute for all faculty and staff and 4 full pupil-free days once a quarter throughout the school year. Faculty and staff additionally meet every Thursday for 2 hours after a whole-school early release. Each grade-level also has dedicated collaborative planning once per week to support instructional design, data cycles and assessment planning. Institutes, pupil-free days during academic year and Thursday afternoon profession learning sessions are dedicated to Restorative Practices, Universal Design for Learning, environmental education, place-based learning, literacy, data-driven instruction, social-emotional learning, mathematics and science for both administration, teachers and classified staff.

Measure	2021– 22	2022– 23	2023– 24
Number of school days dedicated to Staff Development and Continuous Improvement			

Last updated: 1/25/24

Academia Carta Dorada

Informe de Responsabilidad Escolar 2022-23

Informado utilizando datos del año escolar 2022-23

Departamento de Educación de California

DIRECCIÓN:	1626 West Princeton Ave. Fresno, CA, 93705-3705	Principal:	Mandy Breuer, directora
Teléfono:	5592933157	Rango de grados:	K-8

Antes del 1 de febrero de cada año, la ley estatal exige que todas las escuelas de California publiquen un Informe de Responsabilidad Escolar (SARC). El SARC contiene información sobre la condición y el desempeño de cada escuela pública de California. Según la Fórmula de Financiamiento de Control Local (LCFF), todas las agencias educativas locales (LEA) deben preparar un Plan de Responsabilidad y Control Local (LCAP), que describe cómo pretenden cumplir las metas anuales específicas de la escuela para todos los alumnos, con actividades específicas para abordar las prioridades estatales y locales. Además, los datos reportados en un LCAP deben ser consistentes con los datos reportados en el SARC.

- Para obtener más información sobre los requisitos del SARC y el acceso a informes de años anteriores, consulte la página web del SARC del Departamento de Educación de California (CDE) en <https://www.cde.ca.gov/ta/ac/sa/>.
- Para obtener más información sobre LCFF o LCAP, consulte la página web de CDE LCFF en <https://www.cde.ca.gov/fg/aa/lc/>.
- Para obtener información adicional sobre la escuela, los padres/tutores y miembros de la comunidad deben comunicarse con el director de la escuela o la oficina del distrito.

búsqueda de datos

DataQuest es una herramienta de datos en línea ubicada en la página web de CDE DataQuest en <https://dq.cde.ca.gov/dataquest/> que contiene información adicional sobre esta escuela y comparaciones de la escuela con el distrito y el condado. Específicamente, DataQuest es un sistema dinámico que proporciona informes de rendición de cuentas (por ejemplo, datos de exámenes, inscripción, graduados de la escuela secundaria, abandonos, inscripción a cursos, dotación de personal y datos sobre los estudiantes de inglés).

Panel escolar de California

El Panel Escolar de California (Dashboard) <https://www.caschooldashboard.org/> refleja el nuevo sistema de mejora continua y responsabilidad de California y proporciona información sobre cómo las LEA y las escuelas están satisfaciendo las necesidades de la diversa población estudiantil de California. El Panel contiene informes que muestran el desempeño de las LEA, las escuelas y los grupos de estudiantes en un conjunto de medidas estatales y locales para ayudar a identificar fortalezas, desafíos y áreas que necesitan mejorar.

Acceso a Internet

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Mandy Breuer, Principal

📍 Principal, Golden Charter Academy

About Our School



Mandy Breuer, founding principal at Golden Charter Academy, the school of environmental stewardship in Fresno, CA, is known for crafting the highest quality of learning spaces that support the whole student—academically, socially, emotionally, mentally, and physically. Breuer mentors teachers and staff, greens physical campuses, counsels students, and designs family involvement opportunities to cultivate empowered, joyous and connected learning communities.

Before her journey into public education, Breuer spent time in marketing with FOX Broadcasting Company. After receiving her B.A. in Public Relations from Texas Tech University and her M.A. in Counseling from Loyola Marymount University, Breuer began her quest to bring environmental justice to the context of public education. Breuer was selected as a recipient of the Dean's Award for her work in Social Justice while at Loyola Marymount. Her tenure with LA County public schools began in the Compton High School counseling department and as a founding director for a 5th grade transition program in Lennox, CA. The last decade has seen Breuer building the counseling, academic and environmental programs from the ground up as a school leader at Environmental Charter High School (Lawndale), Larchmont Charter School (Hollywood) and Wonderful College Prep Academy (Delano). Breuer also enjoys music festivals, playing the guitar in a garage band, perfecting plant-based comfort food recipes, and backpacking in our State and National Parks.

Contact

Golden Charter Academy
1626 West Princeton Ave.
Fresno, CA 93705-3705

Phone: [5592933157](tel:5592933157)

Email: mandy@goldencharteracademy.org

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Fresno Unified
Phone Number	(559) 457-3000
Superintendent	Nelson Ed.D., Bob
Email Address	bob.nelson@fresnounified.org
Website	www.fresnounified.org

School Contact Information (School Year 2023–24)

School Name	Golden Charter Academy
Street	1626 West Princeton Ave.
City, State, Zip	Fresno, CA , 93705-3705
Phone Number	5592933157
Principal	Mandy Breuer, Principal
Email Address	mandy@goldencharteracademy.org
Website	www.goldencharteracademy.org
County-District-School (CDS) Code	10621660140764

Last updated: 1/25/24

School Description and Mission Statement (School Year 2023–24)

The overarching vision of Golden Charter Academy (GCA) is to nurture expert learners that aspire to experience the world around them, both as community ambassadors and global citizens. Our philosophy embraces the community, the natural world, the zoo, and the GCA campus as fundamental places of learning and relevance. GCA views curriculum and learning from a foundation that seeks to break down barriers and positions all students for growth. The educational pathway of our students immerses them in experiences of awe, wonder, and curiosity through environmental engagement, civic action, and service learning. Through this vision, GCA intends to serve all students, including those who have struggled academically, have been historically underserved, and socioeconomically disadvantaged. Students struggling with chronic absenteeism, behavioral issues that lead to suspension/expulsion, students with disabilities, as well as homeless and foster youth would benefit especially from an instructional approach that combines informed best practices with individualized attention through a school-wide mentoring program. GCA is committed to these three core values: Stewardship, Equity, and Access. These values represent GCA's most ardent beliefs and underpin all of our educational endeavors and initiatives. Stewardship refers to the deep understanding of the interconnection of all life and the importance of conserving and managing the earth's natural resources as well as the care for community and place. Equity focuses on GCA's purposeful commitment to elevating the cultural and societal contributions of all people, especially historically underrepresented and underserved communities. Finally, access is GCA's commitment to creating pathways to success for all learners, through innovative lesson design and instructional practices that develop their expertise. Curiosity, exploration, and discovery are the hallmarks of our educational program and the tools we use to Inspire powerful young minds, our central mission, and then give them opportunities to apply their learning in action and service that nurture healthy, sustainable communities. Through a comprehensive and balanced curriculum coupled with challenging, engaging assessments, GCA

aspires to develop the individual talents of young people and to teach them to relate the experiences of the classroom to the realities of the world outside. Beyond intellectual rigor and high academic standards, strong emphasis is placed on the ideals of cultural understanding and teaching the actions of responsible, civically engaged, environmental-minded, citizens. The goal is for students to become critical and compassionate thinkers, lifelong learners, and informed participants in local and world affairs. They will be conscious of the shared humanity that binds all people together while respecting the variety of cultures and attitudes that make for the richness of life. GCA will achieve its mission and vision by implementing the school's core values coupled with a rich partnership with the Fresno Chaffee Zoo and regional environmental education agencies—working together to create a world-class educational experience for Golden Charter Academy students. In this light, the zoo and green spaces across the region serve as an extension of the classroom while students learn to be citizens in a worldwide community and stewards of our planet.

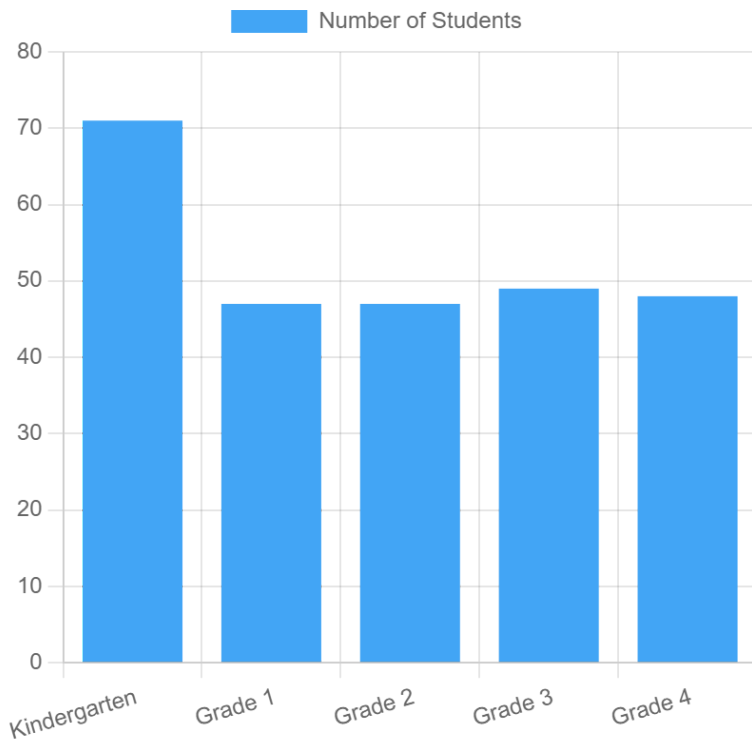
GCA students experience and interact in an innovative curriculum that broadly redefines educational space and ties it to NGSS standards and the Common Core State Standards for math and ELA. GCA students regularly convene in their classrooms at the Fresno Chaffee Zoo and other local environmental and community agencies, where interdisciplinary lessons are rooted in exploration, discovery, and rigorous academic standards. Although one of the core values of GCA is stewardship, in addition to environmental education and science-based inquiries, the content areas of language arts, math, and social science are studied both on and off the zoo grounds and throughout the Fresno community. This is possible because science at GCA is treated as more than a specific discipline—science is a way of thinking, a process by which students learn to test ideas, vet information, and come to rational conclusions via empirical analysis. Scientific inquiry is featured prominently in GCA lessons, as it empowers students to employ a process for accurately reading the world around them. GCA students will make weekly visits to the zoo grounds and other community educational partners as part of their curricular experience. This includes physical education, where the vast grounds at Roeding Park, the Zoo, and other natural areas provide ample room for walking, running, and exercising. Math also is taught using the zoo and other community educational partners as a place-based learning laboratory, and regular interactions with nature, animals, and plants easily lend themselves to quantification, both in terms of physical attributes and behavior. Social science may seem to be a more distant discipline when it comes to a natural-world curriculum, but this is not so. It is only through a deep understanding of the role of wildlife and the impact of the natural environment on human societies is it possible for a deep understanding of social sciences. GCA teaches its students the power and presence of human impact and how powerful young minds can create the changes they want to see and experience in their lifetimes.

Last updated: 1/25/24

Student Enrollment by Grade Level (School Year 2022–23)

Kindergarten is actually a combination of TK and Kindergarten enrollment numbers due to format on SARC. TK had 24 students, and Kindergarten had 45 total students.

Grade Level	Number of Students
Kindergarten	71
Grade 1	47
Grade 2	47
Grade 3	49
Grade 4	48
Total Enrollment	262



Last updated: 1/25/24

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	56.50%
Male	43.50%
Non-Binary	0.00%
American Indian or Alaska	0.00%

Student Group (Other)	Percent of Total Enrollment
English Learners	2.30%
Foster Youth	1.90%
Homeless	1.50%
Migrant	0.00%

Student Group	Percent of Total Enrollment
Asian	0.00%
Black or African American	56.10%
Filipino	0.00%
Hispanic or Latino	33.20%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	7.60%
White	3.10%

Student Group (Other)	Percent of Total Enrollment
Socioeconomically Disadvantaged	87.80%
Students with Disabilities	11.80%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)			1940.00	82.79%	228366.10	83.12%
Intern Credential Holders Properly Assigned			55.80	2.38%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)			130.70	5.58%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)			95.60	4.08%	12115.80	4.41%
Unknown/Incomplete/NA			120.90	5.16%	18854.30	6.86%
Total Teaching Positions			2343.30	100.00%	274759.10	100.00%

Our first year in operation was in academic year 2021-2022. We have no teachers placed in 2020-2021.

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/25/24

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	8.00	88.89%	3405.80	84.16%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	101.90	2.52%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.00	11.11%	326.30	8.06%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00%	119.90	2.97%	11953.10	4.28%
Unknown/Incomplete/NA	0.00	0.00%	92.60	2.29%	15831.90	5.67%
Total Teaching Positions	9.00	100.00%	4046.80	100.00%	279044.80	100.00%

Our first year in operation was in academic year 2021-2022. We have no teachers placed in 2020-2021.

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/25/24

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers		1.00
Misassignments		0.00
Vacant Positions		0.00
Total Teachers Without Credentials and Misassignments		1.00

Last updated: 11/2/23

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver		0.00
Local Assignment Options		0.00
Total Out-of-Field Teachers		0.00

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		0%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: null 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Heggerty Learning Amplify CKLA Ignite! Reading IXL	Yes	0
Mathematics	McGraw Hill Reveal Math McGraw Hill Every Day Math IXL	Yes	0
Science	Amplify Science California	Yes	0
History-Social Science			0
Foreign Language			0
Health			0
Visual and Performing Arts			0
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 1/25/24

School Facility Conditions and Planned Improvements

Last updated: 1/25/24

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected

- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: Not Available

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: Not Available

Overall Rating	Exemplary
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Last updated: 1/25/24

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-administered assessment
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	6%	11%	32%	33%	47%	46%
Mathematics (grades 3-8 and 11)	14%	6%	21%	23%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/25/24

CAASPP Test Results in ELA by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	95	95	100.00%	0.00%	10.53%
Female	59	59	100.00%	0.00%	11.86%
Male	36	36	100.00%	0.00%	8.33%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	52	52	100.00%	0.00%	5.77%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	32	32	100.00%	0.00%	15.63%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	88	88	100.00%	0.00%	10.23%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	15	15	100.00%	0.00%	0.00%

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/25/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	95	95	100.00%	0.00%	6.32%
Female	59	59	100.00%	0.00%	5.08%
Male	36	36	100.00%	0.00%	8.33%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	52	52	100.00%	0.00%	3.85%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	32	32	100.00%	0.00%	9.38%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	88	88	100.00%	0.00%	5.68%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	15	15	100.00%	0.00%	0.00%

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met

or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved

Level 3--Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/25/24

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021–22	School 2022–23	District 2021–22	District 2022–23	State 2021–22	State 2022–23
Science (grades 5, 8, and high school)			16.31%	16.32%	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/25/24

**CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

Career Technical Education (CTE) Programs (School Year 2022–23)

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Last updated: 1/25/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	--
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

*Last updated: 1/25/24***Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements**

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	--
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	--

Last updated: 1/25/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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Note: The administration of the PFT during 2021–22 and 2022-23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Throughout the year, GCA holds events to involve parents/guardians and families as well as the larger community in our students’ education. Some of our premiere events were Pridelands circles and adventure excursions to Yosemite and McKenzie Table Mountain Preserve--giving families direct access to nature. GCA has added additional presentations of learning to engage even more with families in the end-of-unit presentations. GCA continued with an expanded school advisory council with family representatives, whole-school handbook orientations, family education sessions, and family conferences twice per year. Many of our on campus celebrations and assemblies also have educational and entertaining opportunities to connect in to the GCA community.

State Priority: Pupil Engagement

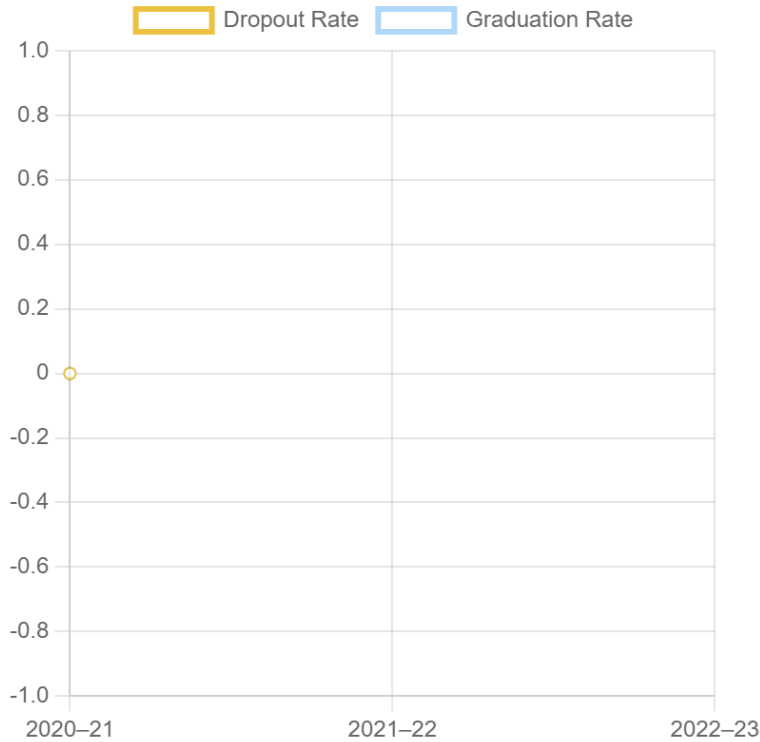
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Dropout Rate				9.6%	7.8%	8.6%	9.4%	7.8%	8.2%
Graduation Rate				85.2%	88.5%	84.9%	83.6%	87%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/25/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	0.0	0.0	0.0%
Female	0.0	0.0	0.0%
Male	0.0	0.0	0.0%
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0.0	0.0	0.0%
Asian	0.0	0.0	0.0%
Black or African American	0.0	0.0	0.0%
Filipino	0.0	0.0	0.0%
Hispanic or Latino	0.0	0.0	0.0%
Native Hawaiian or Pacific Islander	0.0	0.0	0.0%
Two or More Races	0.0	0.0	0.0%
White	0.0	0.0	0.0%
English Learners	0.0	0.0	0.0%
Foster Youth	0.0	0.0	0.0%
Homeless	0.0	0.0	0.0%
Socioeconomically Disadvantaged	0.0	0.0	0.0%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	0.0	0.0	0.0%

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/25/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	283	276	126	45.7%
Female	157	154	70	45.5%
Male	126	122	56	45.9%
Non-Binary	0	0	0	0.0%
American Indian or Alaska Native	0	0	0	0.0%
Asian	0	0	0	0.0%
Black or African American	161	155	73	47.1%
Filipino	0	0	0	0.0%
Hispanic or Latino	91	90	38	42.2%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	23	23	12	52.2%
White	8	8	3	37.5%
English Learners	6	6	5	83.3%
Foster Youth	6	5	1	20.0%
Homeless	4	4	1	25.0%
Socioeconomically Disadvantaged	251	244	114	46.7%
Students Receiving Migrant Education Services	0	0	0	0.0%
Students with Disabilities	34	34	16	47.1%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Suspensions	0.00%	2.07%	5.30%	0.17%	5.72%	7.20%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.16%	0.23%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/25/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	5.30%	0.00%
Female	2.55%	0.00%
Male	8.73%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	5.59%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	3.30%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	8.70%	0.00%
White	0.00%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	5.98%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	14.71%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/25/24

School Safety Plan (School Year 2023–24)

Emergencies and disasters can happen at any moment – and they usually occur without warning. When an emergency strikes, our immediate safety and prompt recovery will depend on the existing levels of preparedness among faculty, staff, and students. Each staff member at Golden Charter Academy has an important role to play in maintaining the Charter School’s emergency preparedness and safety. We are an interdependent community.

At GCA, Emergency Plans are written to provide fundamental support for the school Emergency Plan. During a major emergency or disaster, the school’s Incident Management Team will rely on effective communication between all the members of the staff as well as communication with local agencies.

Clearly, Emergency Plans are an essential building block of the school’s emergency response. They are also part of every unit’s basic health and safety responsibilities and business continuity planning. Emergency Plans outline how an organization will:

- Protect the safety of students, faculty, staff and visitors on the campus,
- Safeguard vital records and resources, and
- Coordinate with the school’s emergency response and recovery procedures

The “Safe School Plan” is distributed to every staff member to provide information on how to respond to various types of emergencies. This Plan contains comprehensive, yet simple and flexible, procedures that apply to a variety of emergency incidents that may occur, including:

- Injuries
- Earthquakes
- Fires or Explosions
- Hazardous Materials Releases
- Extended Power or Utility Outages
- Floods
- Lockdown
- Mass Casualty Events

GCA's comprehensive school safety manual is divided into sections to assist staff with school safety. Several sections contain information, checklists and forms that outline the basic components of these critical areas in an emergency. By keeping emergency preparedness plans in a loose-leaf binder, staff can easily customize or update the contents as necessary. The Emergency Plan must be known and understood before an emergency occurs. School administration is responsible for ensuring that staff is knowledgeable of the processes and procedures before, during and after a disaster and should take immediate steps to:

- Share this important safety information with all faculty, staff, students and volunteers annually
- Brief all new personnel as they join the staff\
- Keep copies of the Plan in accessible locations

Online copies of the “Safe School Plan” are available to facilitate making duplicate copies and sharing annual updates. Visit www.goldencharteracademy.org for more information.

Safety and Security

- Parents/Guardians:
 - Will provide proof of their child’s current immunizations for Polio, D.T.P., Measles, Mumps, Hepatitis, and Rubella
 - Will provide evidence of physical examination within 12 months for students entering first grade
 - Will provide up to date health records including additional immunizations, diagnosis, medications, etc.
- Employees:
 - Will furnish the school with a criminal record summary as described in Section 44237

- Will provide evidence of TB test administration and clearance as mandated
- Will not administer corporal punishment
- Will monitor traffic and pedestrian safety
- Will participate in Mandated Reporter Training annually
- Will adhere to universal precaution standards and follow guidelines regarding blood borne pathogens
- School:
 - Will conduct regular emergency evacuation drills in accordance with the regulations of Fresno County Fire Department
 - Will maintain records of students immunizations in the Health Office
 - Will provide appropriate screening for student's health equivalent to that of regular public schools per state mandates
 - Will maintain policies and procedures for disasters and emergencies
 - Will implement and maintain medication dispensing and storing policies
 - Will conduct monthly grounds and facility inspections
 - Will maintain a drug, alcohol, and tobacco free school policy
 - Will maintain a safe and healthy work and school environment
 - Will review and make necessary updates annually
 - Will adhere to the Board Approved Child Abuse Policy
 - Will not allow corporal punishment
- Volunteers:
 - Will bring in a government issued identification card
 - Will sign in and out through the School front office
 - Will wear identification badges
 - Will complete the required paperwork
 - Will provide TB test results as required by current state law and renew verification
- Visitors:
 - Will bring in a government issued identification card
 - Will sign in and out through at the front office
 - Will wear identification badges
 - Will be supervised by staff
- Security:
 - Office staff will monitor school volunteers and visitors through the front office sign in sheet
 - Staff will alert Administration of Emergency Personnel on site
 - Staff will alert Administration of security concerns

Last updated: 1/25/24

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	0.00	0	0	0
1	0.00	0	0	0
2	0.00	0	0	0
3	0.00	0	0	0
4	0.00	0	0	0
5	0.00	0	0	0
6	0.00	0	0	0
Other**	0.00	0	0	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	21.00	1	1	0
1	23.00	0	2	0
2	22.00	0	2	0
3	18.00	2	0	0
4	0.00	0	0	0
5	0.00	0	0	0
6	0.00	0	0	0
Other**	0.00	0	1	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	24.00	0	3	0
1	24.00	0	2	0
2	24.00	0	2	0
3	25.00	0	2	0
4	24.00	0	2	0
5	0.00	0	0	0
6	0.00	0	0	0
Other**	0.00	0	0	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	0.00	0	0	0

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
Science	0.00	0	0	0
Social Science	0.00	0	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	0.00	0	0	0
Mathematics	0.00	0	0	0
Science	0.00	0	0	0
Social Science	0.00	0	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/25/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	131

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/25/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	2.00
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	
Other	1.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/25/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$17168.00	\$4414.00	\$12754.00	\$57050.00
District	N/A	N/A	--	\$85768.00
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	\$87885.00
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/26/24

Types of Services Funded (Fiscal Year 2022–23)

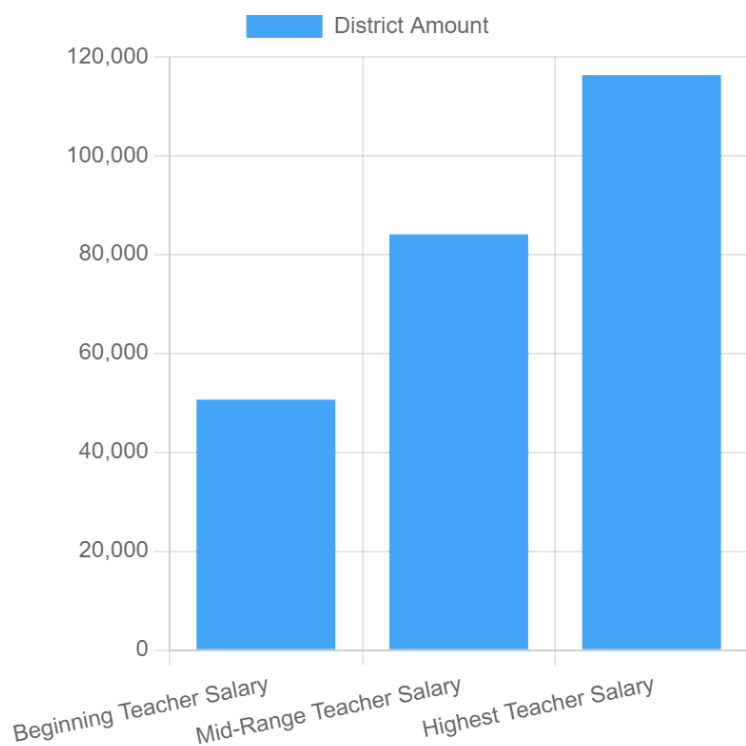
See Golden Charter Academy's LCAP here: [GCA LCAP?](#)

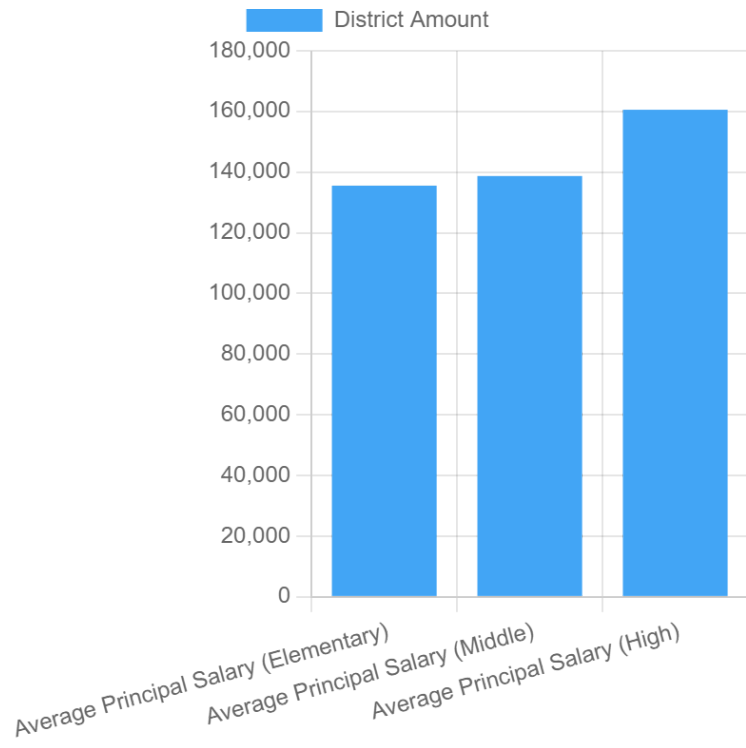
Last updated: 1/29/24

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$50660.00	\$55549.60
Mid-Range Teacher Salary	\$84095.00	\$80702.84
Highest Teacher Salary	\$116317.00	\$109417.68
Average Principal Salary (Elementary)	\$135547.00	\$137703.47
Average Principal Salary (Middle)	\$138723.00	\$143759.63
Average Principal Salary (High)	\$160569.00	\$159020.77
Superintendent Salary	\$355144.00	\$319442.91
Percent of Budget for Teacher Salaries	32.71%	30.35%
Percent of Budget for Administrative Salaries	5.45%	4.87%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.





Last updated: 1/25/24

Advanced Placement (AP) Courses (School Year 2022–23)**Percent of Students in AP Courses 0 %**

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

* Where there are student course enrollments of at least one student.

*Last updated: 1/25/24***Professional Development**

Desarrollo docente/personal:

el desarrollo básico del personal en GCA se centra en las mejores prácticas, el modelo escolar y las materias básicas. GCA organiza un instituto de verano de 10 días para todos los profesores y el personal y 4 días completos sin alumnos una vez por trimestre durante todo el año escolar. Además, los profesores y el personal se reúnen todos los jueves durante 2 horas después de la salida temprana de toda la escuela. Cada nivel de grado también tiene una planificación colaborativa dedicada una vez por semana para respaldar el diseño instruccional, los ciclos de datos y la planificación de evaluaciones. Los institutos, los días libres de alumnos durante el año académico y las sesiones de aprendizaje profesional de los jueves por la tarde están dedicados a prácticas restaurativas, diseño universal para el aprendizaje, educación ambiental y aprendizaje basado en el lugar. alfabetización, instrucción basada en datos, aprendizaje socioemocional, matemáticas y ciencias para la administración, los maestros y el personal clasificado.

Medida	2021- 22	2022- 23	2023- 24
Número de días escolares dedicados al desarrollo del personal y la mejora continua			

Última actualización: 25/01/24

Coversheet

Consideration & Approval of the Golden Charter Academy Revised Fiscal Policy

Section: VII. Action Items
Item: B. Consideration & Approval of the Golden Charter Academy Revised
Fiscal Policy
Purpose:
Submitted by:
Related Material: 23-24_GCA Fiscal Policies & Procedures.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

**FISCAL POLICIES AND PROCEDURES
 2023-2024**

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INTERNAL CONTROLS

Internal control policies provide Golden Charter Academy (the Charter School) (“GCA”) with the foundation to properly safeguard its assets, implement management’s internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. Additionally, as a publicly supported entity, the Charter School has additional responsibilities to ensure the public’s confidence and the integrity of the School’s activities.

Board of Director Authority

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

The Board of Directors will meet at minimum monthly to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, and subcommittee reports as applicable.

Compliance

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

A. Political Contributions

No funds or assets of the Charter School may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of the Charter School for political contributions in any form, whether in cash or other property, services, or the use of facilities, is strictly prohibited. The Charter School also cannot be involved with any committee or other organization that raises funds for political purposes.

Following are examples of prohibited activities:

1. Contributions by an employee that are reimbursed through expense accounts or in other ways.



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2. Purchase by the organization of tickets for political fundraising events.
3. Contributions in kind, such as lending employees to political parties or using the School assets in political campaigns.

A. Record Keeping

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

Further, the School specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the Charter School.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records nor any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

Conflict of Interest or Self-Dealing

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

1. Sale or exchange, or leasing, of property between the agency and an affiliated or unaffiliated organization or a private or related individual
2. Lending of money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual
3. Furnishing of goods, facilities, between the agency and an affiliated or unaffiliated organization or a private or related individual
4. Payment of compensation, unless authorized by the Board of Directors or its governing body, by the School to an affiliated or unaffiliated organization or a private or related individual
5. Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the School

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



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

Signature Authority

To properly segregate duties within the Charter School, the Board Chair, Board Secretary and the CEO are the only individuals with signatory authority and are responsible for authorizing all cash transactions. Individual checks for non-recurring expenses greater than \$25,000 are pre-approved by the CEO and either Board President or Treasurer.

Government Access to Records

The CEO or contracted business back-office services provider will provide access to the organization's records in accordance with the Charter petition and applicable state and federal laws.



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SECURITY

Financial Data

- A. The system's accounting data must be backed up daily by the business back-office services provider to ensure the recoverability of financial information in case of hardware failure. The back-up will be stored in a fire safe area and properly secured.
- B. All other financial data, petty cash box, unused checks and unclaimed checks will be secured by the CEO OR DESIGNEE from unauthorized access.

School Documents

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

- Charter and all related amendments
- Minutes of the Board of Directors and subcommittees
- Banking agreements
- Leases
- Insurance policies
- Vendor invoices
- Grant and contract agreements
- Fixed asset inventory list

Use of School Assets

No Employee may use any of the School property, equipment, material or supplies for personal use without the prior approval of the CEO or PRINCIPAL.

Use of School Credit Card(s)

- A. Charter School credit cards should only be issued with the formal approval of the Board of Directors and with proper justification. The cost/benefit to the Charter School should be fully reviewed to ensure that no other method is appropriate. If credit cards are issued they should be assigned to certain Charter School employees and should be used only for school-related expenditures. All charges must be supported by invoices or travel reports to be eligible for payment by the Charter School.
- B. Monthly credit card statements are reconciled to invoices and travel reports and are approved by the CEO, unless not deemed independent then the approval would be by the Board of Directors.



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Use School Debit Card(s)

In extraordinary circumstances, whereby the Charter School has no other way to make purchases, debit card use is allowable. If a debit card must be issued, it must be formally Board approved and must be issued to certain Charter School employees and should be used only for school-related expenditures. All charges must be supported by invoices, receipts, and/or travel reports and must be reviewed and approved by the Board.





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FINANCIAL DATA

Basic of Accounting

The School will maintain their accounting records and related financial reports on the accrual basis of accounting.

Accounting Policy

The accounting policies and financial reporting adopted are consistent with the not-for-profit requirements of the Financial Accounting Standards Board (FASB). FASB is the recognized standard setting body for establishing not-for-profit accounting and financial reporting principles.

Basis of Presentation

The accounts of the Charter School are organized on a basis of the School Account Code Structure or SACS. The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues and expenditures. The Charter School uses a “Main Fund”.

Main Fund Defined:

This fund of the Charter School is used to account for all financial resources associated with the operation of the school. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

Revenues

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

Expenditures

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

Incurred Costs

For the purposes of invoicing funding sources for allowable costs under cost reimbursement contracts, the term “costs incurred” is defined as follows:

- A. Costs related to items or services incurred directly for the contract and received at the time of the request for reimbursement and are not specifically disallowed by the funding source.

Cash Management

The School maintains cash accounts at banks as approved by the Board of Directors.



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Grant / Contract Invoicing

- A. If applicable, invoices are submitted to the funding sources by dates specified in the grant or contract agreement.
- B. If applicable, the invoicing format is that specified by the funding source.

Budget(s)

- A. The Charter School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections are reviewed and approved by the Board of Directors, prior to May 30th each year, modified, as necessary and finalized by the back office for approval by the Board prior to June 15 of each year.
- B. Financial statements displaying budget vs. actual results are prepared by the back-office services provider and reviewed by the CEO OR DESIGNEE and presented to the Board of Directors at each monthly board meeting.

Insurance & Bonding

- A. The School maintains minimum levels of coverage, as deemed appropriate by the Board of Directors, for the following policies:
 - a. General / Commercial Liability
 - b. Business & Personal Property (including auto/bus)
 - c. Computer Equipment
 - d. Workers' Compensation
 - e. Personal Injury Liability
 - f. Nonprofit Directors & Officers (D&O) Liability
- B. The School requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Directors.

Record Retention / Disposal

- A. Records are maintained for the following indicated minimum periods:
 - a. Books, records, documents and other supporting evidence including paid, canceled or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employees' timesheets and other public documents are retained for seven years after the original entry date. The back-office services provider



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will retain electronic records at their site for a minimum of two (2) years; after which, the remaining years will be the responsibility of the School.

- b. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.
- B. All financial records are maintained in chronological order, organized by fiscal year.
- C. In connection with the disposal of any records, a memorandum of record disposal is prepared by the CEO OR DESIGNEE listing the record or the class of records disposed of. The Board of Directors certifies this memorandum of records disposal.

Reporting

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

- A. Annually:
 - a. Financial statements for audit
 - b. Annual budget
- B. Monthly:
 - a. Trial balance
 - b. Internally generated budget vs. actual financial statements
 - c. Updating the cash flow projection
- C. Periodically:
 - a. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
 - b. Other reports upon request

Audit

The Board of Directors arranges annually for a qualified certified public accounting firm to conduct an audit of the Charter School's financial statements in accordance with *Generally Accepted Accounting Principles* and the *Financial Accounting Standards Board*.

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

Audit / Finance Committee

The full Board of Directors acts as the audit/finance committee. This committee will nominate the independent auditor and review the scope and results of the audit. The audit/finance committee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally the committee will develop a corrective action plan to



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address all relevant weaknesses noted by the auditor. The Audit/Finance Committee will review all financial information of the Charter School and provide recommendations to the Board of Directors.





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ASSETS, LIABILITY & FUND EQUITY

Assets

Bank Accounts

Bank accounts will be authorized by the Board of Directors of the School at Federal Deposit Insurance Corporation (FDIC)-insured banks for the indicated purpose and limitation(s).

Petty Cash

Charter School may have a petty cash account. The CEO and PRINCIPAL shall be provided and will maintain in a secured and locked container or safe no more than \$500 *on-site* petty cash for emergency use only. All payments must be supported by invoices, receipts, and/or travel reports and must be reviewed and approved by the Board at the Board meeting immediately following the expenditure.

Liabilities and Fund Equity

Accounts Payable

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

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

Accrued Liabilities

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

Liability for Compensated Absences

- A. Compensated absences arise from employees' absences from employment due to vacation leave. If compensated absences, such as vacation leave, is offered, the Charter School will expect to pay an employee for such compensated absences. A liability for the estimated probably future payments is accrued if all the following conditions are met:
 - a. The employee's right to receive compensation for the future absence is attributable to services already performed by the employee.
 - b. The employee's right to receive the compensation for the future absences is vested or accumulates.
 - c. It is probably that the compensation will be paid.

The amount of compensation is reasonably estimable.



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

Debt

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

Revenue

The School records revenue on the accrual basis of accounting, consistent with generally accepted accounting principles applicable to not-for-profit units.



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FACILITIES

Disposal of Property and Equipment

- A. No item of property or equipment shall be removed from the premises without prior approval from the CEO OR DESIGNEE.
- B. The School has adopted standard disposition procedures for Charter School staff to follow. The asset must be identified, the reason for disposition, and signature of the requester. Documentation allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.
- C. When property is retired, the appropriate asset in the fixed asset schedule will be adjusted and properly reflected in the general ledger.



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PROCUREMENT POLICY/ PROCEDURE

A. Bids Policy

The school shall purchase equipment, supplies, and services using competitive bidding when required by law and in accordance with board policy. In those circumstances where the law or board policy does not require competitive bidding, the Board of Directors may request that a contract be competitively bid if the Board determines that it is in the best interest of the school to do so.

When the Board has determined that it is in the best interest of the school, the Board may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law.

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery, and service required.

To assist the school in determining whether bidders are responsible, the Board may require prequalification procedures as allowed by law and specified in procedures.

B. Bids Procedures

1. School shall seek competitive bids from no less than two (2) vendors for contracts involving an expenditure of \$15,000 or more for a school construction project.
2. "School construction project" includes construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition and repair work involving a school owned, leased or operated facility.
3. Competitive bids shall be sought for contracts exceeding \$15,000 for the following:
 - a. The purchase of equipment, material or supplies to be furnished, sold or leased to the school.
 - b. Services, not including construction services, or special services and advice such as accounting, financial, legal or administrative matters.
 - c. Repairs, including maintenance, that is not a public project.

"Maintenance" means routine, recurring and usual work for preserving, protecting and keeping a school facility operating in a safe, efficient and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered or repaired. "Maintenance" includes, but is not limited to, carpentry, electrical, plumbing, glazing and other craft work designed to preserve the facility as well as repairs, cleaning and other operations on machinery



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and other permanently attached equipment. This definition does not include, among other types of work, janitorial or custodial services and protection provided by security forces, nor does it include painting, repainting or decorating other than touchup. Unless otherwise authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Governing Board requires, or else all bids shall be rejected.

4. When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the Board may contract with any one of the lowest responsible bidders.
5. No work, project, service or purchase shall be split or separated into smaller work orders or projects for the purpose of evading this policy for contracting after competitive bidding.
6. Instructions and Procedures for Competitive Bids

The CEO OR DESIGNEE shall seek competitive bids from no less than two (2) vendors after securing references from the vendors. The CEO or Designee in his/her discretion may then choose the vendor and present that one (1) vendor to the Board of Directors for approval. The Board of Directors need not review all bids unless specifically requested.

7. Bids Not Required
 - a. Upon a determination that is in the best interest of the school, the Board may authorize the purchase, lease or contract for data-processing equipment, purchase materials, supplies, equipment, automotive vehicles, tractors and other personal property through a public corporation or agency without seeking competitive bids.
 - b. Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids.
 - c. Perishable commodities such as foodstuffs may be purchased through bid or on the open market, depending on school preference.
 - d. In an emergency when any repairs, alterations, work or improvement to any school facility is necessary to permit the continuance of existing school classes, or to avoid danger to life or property, the Board, by unanimous vote, may contract for labor and materials or supplies without advertising for or inviting bids.
 - e. Bids shall also not be required for day labor under circumstances specified in law. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis.

C. Pre-Approval

The Charter School will execute a pre-approval for all purchases, and it shall be approved by the CEO or PRINCIPAL for purchases less than \$20,000 and by the Board if greater than \$20,000.



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ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for the Charter School.

General Ledger Activity

Control Objective

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

Major Controls

- A. Timeliness of Entries
All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.
- B. Support Documentation
All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.
- C. Audit Trail
A complete audit trail is maintained by use of reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

- A. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the back-office services provider before entering into the accounting system.
- B. Each entry in the accounting system is reviewed and approved by the back-office services provider.
- C. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
- D. Non-recurring entries, such as for correcting entries, recording accruals and recording non-cash transactions, are prepared as circumstances warrant and on a monthly basis.
- E. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms, and are prepared and reviewed by qualified accounting personnel.

The CEO OR DESIGNEE has oversight ability and responsibility for all general journal entries.



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General Ledger Close-out

Control Objective

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

Major Controls

A. Timeliness of Entries

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

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations are prepared on a monthly basis.

Procedures

A. At the end of each month, a trial balance of all General Ledger accounts is prepared by the back-office services provider for the CEO.

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

C. At fiscal year-end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

Cash Management

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

Receipts

Control Objective

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

Major Controls

A. Cash Flow Projection

The charter school annually prepares and updates monthly a cash flow projection for operations and capital cash needs to monitor and ensure adequate cash flow.

B. Cash Receipts Policy

The School has internal controls systems in place to monitor cash receipts, and ensure that deposits are made in a timely manner. The School also uses electronic fund transfers to accelerate deposits.



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C. Internal Accounting Controls

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

Procedures

A. General

1. Mail is opened by the Office Technician, Business Manager, or Designee who sorts the checks and forwards them to the CEO, PRINCIPAL or appropriate recipient.
2. All checks are restrictively endorsed immediately by the CEO, PRINCIPAL, OR DESIGNEE.
3. The back-office services provider prepares journal entries.
4. A copy of each check to be deposited is made and attached to copy of the deposit slip and filed to provide support for all deposits.
5. The back-office services provider reviews and signs off on journal entries.
6. The back-office services provider inputs journal entries.
7. The CEO OR DESIGNEE makes deposits no later than on a weekly basis. If deposits are made other than daily, the deposit should be maintained in a secure area with limited access.
8. Reconciliation of cash receipts to deposit slips and bank statement are performed by the back-office services provider on a monthly basis.

Disbursements

Control Objective

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

Major Controls

A. Cash Disbursement Policies

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

B. Internal Accounting Controls

1. Match disbursement records against payable/open invoice files.
2. Bank statements reconciled to cash accounts and any outstanding checks verified by the back-office services provider, if applicable.



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3. Detailed comparison of actual vs. budget disbursements on a periodic basis.
4. Separation of duties to the extent possible for an organization the size of the School.
5. Back-office services provider accounting system does not allow duplicate invoices to be input and each invoice must have an invoice number on it.

C. Payment Authorization

1. The CEO OR DESIGNEE will carefully review each invoice, attach all supporting documentation (including a PO), and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not in the shipment. The packing list should be submitted to back-office service provider with the invoice.
2. Once approved by the CEO (OR DESIGNEE), they will initial and date authorization on the invoice and if deemed necessary, complete any additional information including noting the specific budget line item that is to be charged for the specified expenditures. The invoice and supporting documentation will be sent to back-office service provider on at least a weekly basis (CEO should be aware of invoice due dates to avoid late payments). Back-office service provider will then process the invoices with sufficient supporting documentation.
3. The CEO may authorize back-office service provider to pay recurring expenses (e.g. utilities) without the CEO's forma approval (signature) on the invoice when dollar amounts fall within a predetermined range. A list of the vendors and the dollar range for each vendor must be provided to back-office service provider in writing and updated on an annual basis.
4. Monthly installments of approved annual agreements – back-office service provider is authorized to pay monthly installments based on Board approval of annual agreements (e.g. leases, management agreements) without obtaining approval for each monthly installment.

D. Payment Authorization – Electronic (Email) Approval

1. To accommodate instances where approval via email is necessary, the following procedures are authorized:

The CEO will email approval to the back-office service provider AP department.

The body of the email must contain the following:

- a. Specify vendor name(s)
- b. List invoice number(s)
- c. Add coding (if applicable)
- d. Provide dollar amount(s) for each invoice listed
- e. Indicate "Approved"



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Procedures

- A. Back-office service provider does not use pre-printed check stock to avoid the risk of theft.
- B. When there is a need to generate a check, the Office Technician (or designee) will send appropriate approved documentation to back-office service provider. This is usually an approved invoice or Check Request Form.
- C. Back-office service provider prepares the check based on the check authorization prior to obtaining the appropriate signature(s).
- D. The CEO and Board President or Secretary will co-sign checks in excess of \$10,000 for all non-recurring items. All checks less than \$10,000 require only the signature of the CEO.
- E. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
- F. Back-office service provider will record the check transaction(s) into the appropriate checkbook and in the general ledger.
- G. Back-office service provider will distribute the checks and vouchers as follows:
 1. Original – mailed or delivered to payee.
 2. Duplicate or voucher – attached to the invoice and filed by vendor name by back-office service provider.
 3. Cancelled checks – filed numerically with bank statements by a back-office service provider.
 4. Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to back-office service provider who will attach any other related documentation as appropriate.

Petty Cash Funds

Control Objective

To control the use of petty cash funds for valid transactions.

Major Controls

- A. Internal Accounting Controls
 1. All payments must be supported by invoices, receipts, and/or travel reports and must be reviewed and approved by the Board at the Board meeting immediately following the expenditure.



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PAYROLL

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

Personnel Requirements

Control Objective

To ensure that the School hires only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

Major Controls

Implement Payroll Policies and Procedures through Back-Office Provider. Note in Employee Handbook.

A. New Employees

1. Requests for new employees are initiated by the CEO OR DESIGNEE and compared with the approved annual personnel budget.
2. New employees complete an *Application for Employment*.
3. New employees complete all necessary paperwork for payroll.
4. Employee is fingerprinted and tested for tuberculosis (TB). Fingerprint and TB clearance must be received by the school before any employee may start work.
5. Employee submits a Live Scan.

B. Vacation and Sick Pay

1. Vacation and/or Sick Leave Pay, if applicable, is governed by the Charter School's Board Approved Employee Handbook.
2. If applicable, employee's vacation and/or sick leave balances are adjusted monthly to reflect time earned and taken. Monthly reports are prepared by the back-office provider and submitted to the CEO OR DESIGNEE for review.
3. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet. Sick leave is taken per the Charter School's Board Approved Employee Handbook.
4. The back-office services provider monitors vacation and sick time by maintaining a log for each individual.

If applicable, a General Journal entry is prepared at year-end to record the vacation liability.

Personnel Data – Timekeeping

Control Objective

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



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Major Controls

A. Timekeeping Policies

Employees are instructed in their employment agreement and the Board approved employee handbook on the proper charging of time to assure the accuracy of recorded time to cost objectives.

B. Time Sheet

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

C. Internal Accounting Controls

Reconciliation of hours charged on time sheets to attendance records.

Procedures

A. Time Sheet Preparation

1. All classified employees will be responsible for completing a timesheet including vacation, sick, and holiday time (if applicable). The employee and the appropriate supervisor will sign the completed timesheet. Incomplete timesheets will be returned to the signatory supervisor and late timesheets will be held until the next pay period. No employee will be paid until a correctly completed timesheet is submitted. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in the timesheet (such as an employee calling in sick), the employee is responsible for notifying the signatory supervisor or for making other arrangements for the timesheet to be submitted. However, the employee must still complete and submit the timesheet upon return.

Preparation of Payroll

Control Objective

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

Major Controls

A. Internal Accounting Control

1. Time records are periodically reconciled with payroll records



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Procedures

- A. The CEO OR DESIGNEE forwards approved timesheets to the back-office services provider.
- B. The total time recorded on timesheets and the number of employees is calculated by the back-office services provider.
- C. Recorded hours from the monthly timesheets are accumulated by the back-office services provider and communicated to the Payroll Service.
- D. The payroll documents received from the in-house payroll software (e.g., calculations, payrolls and payroll summaries) are compared with timesheets, pay rates, payroll deductions, compensated absences etc. by the back-office services provider.
- E. The back-office business provider verifies gross pay and payroll deductions.
- F. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office services provider.
- G. The Payroll Register is reviewed and approved by the CEO and PRINCIPAL.

Payroll Payment

Control Objective

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

Payroll Withholdings

Control Objective

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

Major Controls

- A. Reconciliation of Payment and Payroll Withholdings
Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.
- B. Internal Accounting Controls
The CEO OR DESIGNEE determines payroll withholdings and the back-office services provider verifies.



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Procedures

- A. The CEO OR DESIGNEE determines payroll withholdings and the back-office services provider verifies payroll withholdings for each employee. These are summarized by pay period and recorded in the General Ledger.
- B. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the back-office services provider.
- C. The back-office services provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
- D. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the back-office services provider.



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DEPRECIATION

The School capitalizes all fixed assets when acquired and records the historical cost of these items in the general ledger. In accordance with generally accepted accounting principles and under FASB guidelines, depreciation expense must be recorded in the statement of revenue, expenditures, and changes in net assets. The Charter School will use the straight-line method of depreciation over the assets useful life as determined as follows:

Computers	3 years
Office Equipment	5 years
Vehicles	5 years
Office Furniture	7 years
Leasehold Improvements	Life of lease or 5 years, whichever is greater
Building Improvements	20 years
Building	30 years



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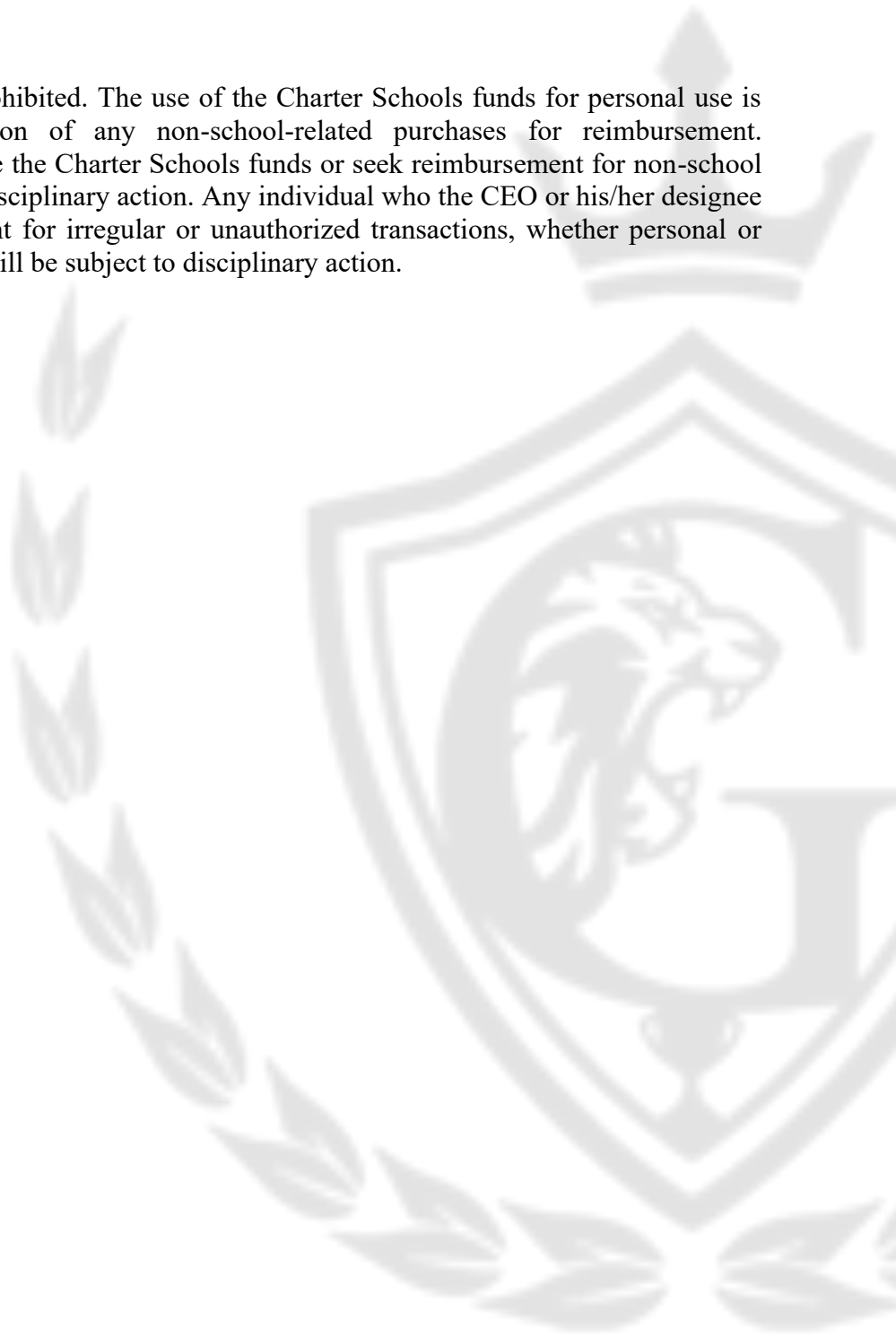
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EXPENSE REIMBURSEMENT

Non-school related purchases are prohibited. The use of the Charter Schools funds for personal use is prohibited, including the submission of any non-school-related purchases for reimbursement. Individuals who use or attempt to use the Charter Schools funds or seek reimbursement for non-school related purposes shall be subject to disciplinary action. Any individual who the CEO or his/her designee determines has sought reimbursement for irregular or unauthorized transactions, whether personal or unauthorized business transactions, will be subject to disciplinary action.





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MANAGEMENT REPORTING PROCEDURES

Annual Budget

Control Objective

To effectively support the preparation of the annual budget and its periodic review. The Board of Directors accepts responsibility for adopting a sound budget that is compatible with Golden Charter Academy's vision and goals. The Board shall establish and maintain a reserve that is sufficient for contingencies and unforeseen emergencies.

Major Controls

A. Budget Process

The CEO OR DESIGNEE works with the back-office services provider and prepares the annual operating and capital budgets and cash flow projection, with input from the school's community. The budgets and projection are submitted to the Board of Directors for approval.

B. Internal Accounting Controls

Accuracy and completeness of the budget and projections. The Board encourages public input in the budget development process and shall hold public hearings in accordance with law.

Procedures

- A. In preparation of the annual operating and capital budget and cash flow projection, the back-office services provider prepares a preliminary budget and projection for review by the CEO OR DESIGNEE in consultation with stakeholders as appropriate.
- B. The school budget shall be prepared annually from the best possible estimates that individual schools and school administrative staff can provide. Appropriate consolidation shall occur as the budget progresses through the various levels of review.
- C. To support budgets and projection estimates, the back-office services provider prepares current year-to-date financial data with projections of year-end totals. The school budget shall be developed in accordance with standards and criteria for fiscal accountability adopted by the State Board of Education.
- D. The back-office services provider and the CEO OR DESIGNEE review the budgets and projection submitted for completeness and reasonableness. Before adopting the budget, the Board of Directors shall review the budget at a scheduled board meeting. The proposed budget shall be available for public inspection.
- E. The Board of Directors approves and adopts the final budgets and projection.
- F. The adopted budget totals are entered in the General Ledger by the back-office services provider for the new fiscal year, in order to prepare budget to actual reports.



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- G. The CEO OR DESIGNEE, with the assistance of the back-office provider, shall file the adopted budget with the authorizing agency or agencies as directed and in accordance with the school’s charter or charters and exiting MOU(s). The budget and supporting data shall be maintained and made available for public review.
- H. No later than forty-five (45) days after the Governor signs the annual Budget Act, the back-office provider shall make available for Board of Director review any revisions in budgeted revenues and expenditures which are consequently necessary.
- I. The Board shall adopt the budget on or before July 1 and shall file it timely with the authorizing agency(ies).

On or before September 8, the Board shall revise the budget to include:

- 1. Changes after July 1 related to income and expenditures, and
- 2. Any response to the authorizing agencies and recommendations.

- J. Before revising the budget, the Board shall again review the budget at a scheduled board meeting. The budget shall be available for public inspection.

Financial Reporting

Control Objective

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

Major Controls

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

Procedures

- A. The back-office services provider prepares monthly budget vs. actual financial reports and cash flow projection for the Board of Directors meetings.
- B. The Charter School submits to an audit of its financial statements by a qualified certified public accounting firm.
- C. The School shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).



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Payroll Tax Compliance

Control Objective

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

Procedures

- A. The School maintains a schedule of required filing due dates for:
 - 1. *IRS Form W-2* – Wage and Tax Statement
 - 2. *IRS Form W-3* – Transmittal of Income and Tax Statements
 - 3. *IRS Form 941* – Employer’s Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes
 - 4. *IRS Form 1099 MISC* (also *1099-DIV*, *1099-INT*, *1099-OID*) – U.S. Annual Information Return for Recipients of Miscellaneous Income
 - 5. Quarterly and annual state(s) unemployment tax return(s)
- B. Before submission, all payroll tax documents and the supporting schedules are reviewed and approved by the back-office services provider for accuracy and completeness.

Coversheet

Consideration & Approval of Revised Campus Visitor Policy

Section: VII. Action Items
Item: C. Consideration & Approval of Revised Campus Visitor Policy
Purpose: Vote
Submitted by:
Related Material: Campus Visitor Policy.pdf



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CAMPUS VISITOR POLICY

Conditions for Campus Access and School Visitation

Golden Charter Academy encourages parental participation and embraces the opportunity for members of the community to visit Golden Charter Academy for educational purposes. Golden Charter Academy's first priority is student safety. With these purposes in mind, all visitors including parents must adhere to the following policy in order to maximize student safety and minimize any disruption to the educational environment.

Parents/guardians, friends, guests, and all other visitors of all ages are not allowed to visit during school hours unless they have received prior approval from administration. Golden Charter Academy guards academic time and safety intensely and does not allow classroom interruptions or unannounced visitors. If a parent/guardian wishes to speak with their child's teacher, they must set up a conference time. Volunteers/guest must check in with the front office before entering the facility or interacting with students or staff. All volunteers, regardless of relation to a Golden Charter Academy staff member, student or board member, must be approved first.

Parent/guardians and other visitors, including children who are not students of Golden Charter Academy shall not loiter on the school premises, including parking lots and outside school buildings.

The school parking lot shall be used for the following only: picking up and dropping off students, parking for the school events or other official school business. Parents/guardians and other visitors are expected to leave the campus premises- including the school parking lot- immediately upon the conclusion of any business matter or after dropping their student off at the school or picking them up for school.

If a parent or guardian wishes to visit the school to view the educational program, they may do so only if they adhere to the following procedures:

1. Visits during school hours (8:00AM to 3:10PM) must receive prior approval from the Executive Director/Principal or Designee and the teacher at least 24-hours in advance. If a conference is desired, an appointment shall be set with the teacher during non-instructional time, at least 24-hours in advance. Parents seeking to visit a classroom during school hours must first obtain the approval of the Executive Director/Principal or Designee. Observers must be accompanied by staff.
2. All visitors shall sign in through our Raptor Technologies™ system in the front office before entering the campus during school hours. Visitors will need to wear their visitor's badge during



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the entire duration they are on campus. The badge must be visibly worn.

- **First Time Visitors will need one of the following forms of ID:**
 - a. State issued Drivers License
 - b. Military issued ID
 - c. Mexican Consulate Card
 - d. Passport ID Card
- All visits including first and future must sign in the front office prior to entering campus for any reason
- 3. The Executive Director/Principal or Designee may refuse to permit a visitor to sign in if he or she has a reasonable basis for concluding that the visitor's presence or acts would disrupt the educational environment or interfere with school employees in completing their duties.
- 4. The Executive Director/Principal or Designee may withdraw consent to be on campus whenever there is reasonable basis for concluding that the visitor's presence on school ground would interfere with the peaceful conduct of the activities, teachers, or its other employees.
- 5. The Executive Director/Principal or Designee may seek the assistance of law enforcement in dealing with or reporting any violation of this policy.

Any visitor on campus who have failed to sign in or has failed to wear their badge will be sent to the office to sign in. Any visitor on campus who refuses to sign in will be escorted off campus immediately.

Electronic listening or recording devices may not be used by visitor in a classroom without the Executive Director/Principal or Designees and the teacher's prior written permission.

Penalties

Pursuant California Penal Code section 626.7, should it reasonably appear that a visitor entered Golden Charter Academy property with the intent to commit any act likely to interfere with the peaceful conduct of the activities of the campus or facility; Golden Charter Academy staff may direct a visitor to leave the campus immediately. If after such direction a visitor refuses to leave Golden Charter Academy campus, staff will contact law enforcement. Violation of Penal Code section 626.7 is a misdemeanor which is punishable by fine of up to \$500.00 or imprisonment in the county jail for a period for up to six (6) months or both.

Coversheet

Consideration & Approval of Restorative Practice Intervention Coordinator Job Description & Salary Range

Section: VII. Action Items
Item: D. Consideration & Approval of Restorative Practice Intervention
Coordinator Job Description & Salary Range
Purpose:
Submitted by:
Related Material: 23-24_Exhibit A_Restorative Practice Intervention Coordinator (1).pdf



Restorative Practice Intervention Coordinator (Exhibit A)

Department: Certificated Instructional
Supervisor: Principal
Status: Full-Time, Exempt
Salary: Begins at \$60,000 – \$80,000

Reporting Days: 201 (Start 8/01/2023 – 5/31/2024 Stop)

Hours: Monday – Friday, 7:30 a.m. – 4:30 p.m. Approximately (40 hrs/Week)

Under the general direction of the student services coordinator and/or school administration, the Intervention Coordinator will provide and coordinate targeted interventions and supports for social emotional, behavioral and attendance needs in support of student learning at grade level and beyond within a Multi-tiered System of Support (MTSS) through trauma informed and culturally affirming lens and rooted in the principles of restorative practice. The Intervention Coordinator may provide school-based mental health support to students who experience difficulties in educational achievement because of social, emotional, adjustment, and/or attendance issues. Intervention Coordinators also run groups with a variety of students and other school and family partners, and seek to secure a long-term solution to mental and emotional disorders and a wide variety of relationship issues. The Intervention Coordinator will also provide direct clinical and case management services to students and parents, provide consultation and in-service training to school site personnel, and develop plans to improve students' well-being that will include follow-up procedures and evaluation targets.

RESPONSIBILITIES

- Serves as liaison between school, student, home, and community mental health and social service agency services.
- Conducts mental health screenings and ongoing individual mental health counseling services for students.
- Participates in and contributes recommendations related to scholar student-emotional or behavioral functioning in meetings such as Student Success Team (SST) meetings and Individualized Education Plan (IEP) meetings.
- May provide Special Education Direct Instructional Services (DIS) Counseling and Educationally Related Intensive Counseling Services (ERICs), develop Present Levels of Performance (PLP) summaries, and goals, and track services in school's student information system.



- Collaborate with student services team and administrators around Multi-Tiered System of Support (MTSS) implementation, fostering restorative practices, trauma-informed resilience-focused and anti-racist culture, mental health and Social Emotional Learning (SEL) initiatives across tiers, Student Study Team (SST) meetings, and crisis planning.
- Develop, coordinate, and deliver training to staff, parents, and students based on needs identified in data such as the SEL survey results.
- Consult with teachers, administrators, and other staff regarding the social, emotional, and behavioral needs of students to evaluate and make recommendations in developing and implementing an appropriate plan for students.
- Promotes and educates students and families on life skills, coping skills, and relationship-building Plans, prepares, and conducts outreach projects to increase students' and families' awareness of available social emotional support services with community-based partners, public agencies and private organizations.
- Provides and/or coordinates presentations for students, families, and staff focused on mental health and emotional wellness for students, families and staff as needed.
- Conducts suicide risk assessments and serves as a key member for crisis intervention and prevention Maintains adequate, timely, and appropriate case records, and reports.
- Participates in ongoing professional growth opportunities to keep current with trends and practices in the field including those offered by school.

THE STRONGEST CANDIDATES WILL HAVE

- Strong interpersonal, communication, and relationship-building skills with both children and adults.
- Understanding of how connecting directly in nature can be utilized as a healer.
- Proven ability to mediate conflict situations.
- Exceptionally strong interpersonal and communication skills; both written and verbal.
- Strong organizational skills.
- Passion for and commitment to the success of children from historically under-served and under-resourced communities
- Open to feedback and eager to develop professionally.
- Flexible, optimistic, comfortable with change and ambiguity, and able to learn quickly.



- Entrepreneurial spirit to thrive in a fast-paced and achievement-oriented environment.
- Willingness to go above and beyond to contribute to the success of a dynamic team.
- Understanding of the nuances of urban school environments and school culture.
- Knowledge of applicable laws, codes, regulations, reporting requirements, policies, and procedures governing social work practice, as well as knowledge of principles and practices of SEL casework.
- Integrated physical and mental health, parent education, social services, and resource components for students and families with an emphasis on leadership development.
- Cultural awareness and sensitivity to issues facing children, youth, families and the community.
- Demonstrated commitment as a life-long learner who is open to ongoing training for refinement of practice.

QUALIFICATIONS, SKILLS AND QUALITIES

- Master's degree in a related field, preferably Social Work, Marriage/Family Therapy, Counseling required.
(Candidates working their way through one of these programs may be considered).
- License or credential required.
- Bilingual preferred.
- Eager to use nature as a healer.
- Training in Restorative Practices/Justice preferred.
- Demonstrates an understanding, patient, and receptive attitude towards students of various age groups, temperaments and abilities (particularly those exhibiting specialized needs).
- Reacts to change productively and handle other tasks as assigned.
- Exhibit ability to handle confidential information and materials.
- Ability to work collaboratively with colleagues and administrators.
- Commitment to the success of all students and the GCA mission, vision and values.



- Maintain high expectations for all students and a deep belief that all students can learn.
- Help students attain an optimum level of personal and social adjustment.
- Consult with families, teachers, administrators, and supporting agencies concerning the needs and abilities of students.
- Assist teachers with the implementation of students' academic plans by providing positive learning experiences including; classroom instruction, group and one-on-one tutoring and monitoring student progress.
- Work with individual students or small groups of students to reinforce learning of materials and/or skills introduced and outlined by academic program.
- Provide support for students inside and outside the classroom to enable them to fully participate in activities (e.g. lunch periods, nutrition breaks, play periods and field experiences).
- When requested, serves as a resource person and/or lead to various teams (e.g. SST, IEP, Title 1, 504, ELD).
- Provide individual counseling and group guidance to help students cope effectively with personal, social, academic, career, and family concerns.
- Attend necessary training sessions associated with individual students as required by student learning plans (e.g. IEPs, 504s, etc.)
- Update and maintain confidential student records for academic planning.
- Assist with the activities of school programming and ensure that all activities conform to school guidelines.
- Communicate effectively with all educational partners of the school community.
- Collaborate and develop professional learning opportunities for faculty and staff.
- Assist with enrollment & community outreach and in the continuous program of student and family onboarding and orientation to GCA program.
- Motivate students & families through effective communication and evaluative feedback
- Work effectively with community organizations.
- Attend and assist when necessary with school events such as enrichment programs, student recognition ceremonies, culmination, open house.
- Support the value of education.
- Support and model a personal code of ethics aligned with GCA Mission and Vision.
- Other duties as assigned by the Principal, or other Administrative Staff.



PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT

- Physical, mental, and emotional stamina to perform the duties and responsibilities.
- Physical stamina sufficient to sustain light to medium physical labor for up to 8 hours, sit and/or walk for prolonged periods of time.
- Physical mobility sufficient to move about the work environment (office, district, school site to site) for sustained periods of time on hard flooring, climb slopes, stairs, ramps, and to respond to emergency situations.
- Physical strength sufficient to periodically lift and/or carry 15 pounds of material or supplies; occasionally lift 40 or more pounds with assistance.
- Indoor/outdoor work environment.

Name

Date

Signature

Coversheet

Consideration & Approval of the Material Revision Resolution

Section: VII. Action Items
Item: E. Consideration & Approval of the Material Revision Resolution
Purpose:
Submitted by:
Related Material: 2024_GCA Material Revision Resolution.pdf



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GOLDEN CHARTER ACADEMY

**THE BOARD OF DIRECTORS OF
GOLDEN CHARTER ACADEMY**

Resolution 2024 – 1

AUTHORIZATION TO SEEK MATERIAL REVISION

WHEREAS, the Board of Directors of Golden Charter Academy (“GCA”), which operates a public charter school of the same name (the “Charter School”), finds it in the best interest of GCA and in furtherance of its educational and charitable purposes to submit a material revision of the Charter School’s charter as authorized by the Fresno Unified School District (the “District”) and provided for in Education Code Section 47607; and

WHEREAS, the Charter School desires to relocate the school to 741 West Belmont Avenue, Fresno, CA 93728, to the location originally intended within the Charter Petition approved by the District Board of Education on February 3, 2021; and

WHEREAS, the Charter School desires to serve additional students in southwest Fresno by increasing enrollment to accommodate one additional Transitional Kindergarten class and approximately six additional students in each of the other grades served; and

WHEREAS, the District requires the Charter School to submit a request for material revision for the above desired relocation and enrollment increase, as well as evidence that the GCA has authorized the Charter School to submit the request for material revision and supporting documentation.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors hereby approves the submission and authorizes the Charter School leadership to submit a request for material revision and supporting documentation to the District to accomplish the above-described relocation and increased enrollment to further fulfill the mission and vision of the Charter School.