



Golden Charter Academy

GCA Board of Trustees Meeting

Published on March 21, 2025 at 3:51 PM PDT

Date and Time

Wednesday March 26, 2025 at 4:00 PM PDT

Location

1626 W. Princeton Ave
Fresno CA, 93705

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		
Dr. Bard De Vore, Vice Chair		
Hannah Johnson, Secretary		
Dr. Stephen Morris		
Dr. Cassandra Little		
Jene D'Ambrosio		
 <i>Corporate Officers</i>		

Robert Golden

C. Pledge of Allegiance

D. Approval of the Agenda

Purpose

Vote

E. Public Comments

Discuss

Time

5 m

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.

II. Closed Session

- 1. Litigation Matters
- 2. Personnel Matter

III. Consent Agenda

4:05 PM

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

A. February 3, 2025 Special Board Meeting Minutes

Approve
Minutes

B. February 20, 2025 Board Meeting Minutes

Approve
Minutes

5 m

	Purpose	Time
IV. Information / Discussion		4:10 PM
A. Reports and Updates	FYI	5 m
<ul style="list-style-type: none"> 1. CEO Reports (Robert Golden, President & CEO)) 2. Administrative Reports (David Watson, Dean of School; Liana Pellegrino, Principal) 3. Financial Reports (Jim Weber, Charter Impact) 		
B. Sub Committee Reports		5 m
<ul style="list-style-type: none"> 1. Golden Club Committee 		
V. Action Items		4:20 PM
A. Consideration & Approval of the Workplace Violence Prevention Plan (WVPP)	Vote	5 m
B. Consideration & Approval of the 2024-2025 Audit Contract		
VI. Board Member Comments		4:25 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.		
A. Next Regularly Scheduled Meeting	FYI	5 m
Thursday, April 10, 2025 at 4:00 PM to 6:00 PM		
VII. Suggested Agenda Items		
VIII. 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

February 3, 2025 Special Board Meeting Minutes

Section: III. Consent Agenda
Item: A. February 3, 2025 Special Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for GCA Special Board of Trustees Meeting on February 3, 2025

APPROVED



Golden Charter Academy

Minutes

GCA Special Board of Trustees Meeting

Date and Time

Monday February 3, 2025 at 9:00 AM

Location

Join Zoom Meeting

<https://us02web.zoom.us/j/83977194260?pwd=zYaQtzpR6zGw1afmDOOVqcHLeg26ZC.1>

Meeting ID: 839 7719 4260

Passcode: 076421

Directors Present

B. De Vore (remote), E. Gonzalez (remote), H. Johnson (remote)

Directors Absent

C. Little, S. Morris

Ex Officio Members Present

R. Golden (remote)

Non Voting Members Present

R. Golden (remote)

Guests Present

A. James (remote), J. Xiong (remote)

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 Monday Feb 3, 2025 at 9:00 AM.

B. Roll Call

C. Pledge of Allegiance

Pledge of Allegiance led by Dr. Gonzalez.

D. Approval of the Agenda

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

H. Johnson seconded the motion.

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

E. Public Comments

II. Consent Agenda

A. January 31, 2025 Board Meeting Minutes

H. Johnson made a motion to approve the minutes from GCA Special Board of Trustees Meeting on 01-31-25.

B. De Vore seconded the motion.

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

III. Action Items

A. Consideration & Approval of Resolutions authorizing and approving the Long-term Financing of the Construction of Improvements to the Real Property currently known as 705 and 741 West Belmont Avenue, Fresno, CA 93728 and to be known as 452 North Pacific Avenue, Fresno, CA 93728, and related Transactions and Agreements.

B. De Vore made a motion to approve the Resolutions authorizing and approving the Long-term Financing of the Construction of Improvements to the Real Property currently known as 705 and 741 West Belmont Avenue, Fresno, CA 93728 and to be known as 452 North Pacific Avenue, Fresno, CA 93728, and related Transactions and Agreements.

H. Johnson seconded the motion.

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

IV. Board Member Comments

A. Next Regularly Scheduled Meeting

Thursday, February 20, 2025 at 4:00 PM to 6:00 PM.

V. 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 9:12 AM.

Respectfully Submitted,

E. Gonzalez

Coversheet

February 20, 2025 Board Meeting Minutes

Section: III. Consent Agenda
Item: B. February 20, 2025 Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for GCA Board of Trustees Meeting on February 20, 2025

APPROVED



Golden Charter Academy

Minutes

GCA Board of Trustees Meeting

Date and Time

Thursday February 20, 2025 at 4:00 PM

Location

Golden Charter Academy
1626 W Princeton Ave
Fresno, CA 93705

Join Zoom Meeting

<https://us02web.zoom.us/j/85937133634?pwd=IO2RqupJ3xoIBdbIMbSRZMRKDU6xWi.1>

Meeting ID: 859 3713 3634

Passcode: 639772

Directors Present

C. Little (remote), E. Gonzalez, H. Johnson, J. D'Ambrosio, S. Morris

Directors Absent

B. De Vore

Ex Officio Members Present

R. Golden

Non Voting Members Present

R. Golden

Guests Present

A. James, D. Watson, 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 Feb 20, 2025 at 4:00 PM.

B. Roll Call

C. Pledge of Allegiance

Pledge of Allegiance led by Dr. Morris.

D. Approval of the Agenda

S. Morris made a motion to approve the Agenda.

H. Johnson seconded the motion.

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

E. Swearing in of New Board Member

Dr. Ed Gonzalez led swearing in new Board member, Jene D'Ambrosio.

F. Public Comments

II. Consent Agenda

A. January 16, 2025 Board Meeting Minutes

B. January 31, 2025 Special Board Meeting Minutes

H. Johnson made a motion to approve the January 31, 2025 Special Board Meeting Minutes.

J. D'Ambrosio seconded the motion.

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

III. Information / Discussion

A. Reports and Updates

CEO Reports (Robert Golden, President & CEO)

- Facilities Update: Last closing documents submitted today. Groundbreaking Ceremony scheduled for Saturday, March 8th at 10am.
- Delivered letter of fence construction notice to families on Delno today.
- Welcome new Board member, Jene D'Ambrosio.
- Enrollment Updates: 405 current enrollment. ADA 89-90%.

Administrative Reports (David Watson, Dean of School)

- Academic Updates:
 - Ignite Reading - (6) scholar promotions from program.
- LCAP - Local Control Accountability Plan Overview
 - Updates on: Demographics, Math, ELA, Science, Student Support, Special Education, Metrics, Desired Outcomes, Safety

Financial Reports (Jim Weber, Charter Impact)

- Current enrollment approx. 400., P1 ADA 362, 90% ADA forecast

B. 2024-2025 Mid-Year Local Control Accountability Plan (LCAP) Updates

2024-2025 Mid-Year LCAP Updates

See Administrative Reports

C. Sub Committee Reports

1. Academic Excellence Committee
2. Golden Club Committee
 1. Meet the Moment, April 26, 2025

IV. Action Items

A. Consideration & Approval of the Speech Language Pathology Assistant Job Description and Salary Range.

S. Morris made a motion to approve the Speech Language Pathology Assistant Job Description and Salary Range.

H. Johnson seconded the motion.

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

B. Consideration & Approval of the Civic Education Center After-School Program Proposal

Tabled - Board will not vote on this item at this time.

C.

Consideration & Approval of the 2024-2027 School-Wide Plan for English Learners

S. Morris made a motion to approve the 2024-2027 School-Wide Plan for English Learners.

H. Johnson seconded the motion.

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

D. Consideration & Approval of the 2nd Interim Report

S. Morris made a motion to approve the 2nd Interim Report.

J. D'Ambrosio seconded the motion.

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

E. Consideration & Approval of the 2024-2025 Revised Budget

H. Johnson made a motion to approve the 2024-2025 Revised Budget.

S. Morris seconded the motion.

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

F. Consideration & Approval of the Addendum to Lease Agreement Between the Diocese of Fresno Education Corporation and Golden Charter Academy

S. Morris made a motion to approve the Addendum to Lease Agreement Between the Diocese of Fresno Education Corporation and Golden Charter Academy.

J. D'Ambrosio seconded the motion.

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

V. Board Member Comments

A. Next Regularly Scheduled Meeting

Thursday, March 20, 2025 at 4:00 PM to 6:00 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 5:54 PM.

Respectfully Submitted,

E. Gonzalez

Coversheet

Reports and Updates

Section: IV. Information / Discussion
Item: A. Reports and Updates
Purpose: FYI
Submitted by:
Related Material: Feb 2025-GCA-Board Summary.pdf
3.26_Dean of School Report.pdf



Golden Charter Academy

Monthly Financial Presentation – February 2025

February Highlights

Highlights

- Current enrollment approx. 400, ADA forecast 360.
- Goal surplus \$800K+ range (10%+) should strengthen cashflow for growth.
- Current forecast near \$700K surplus.
- Cash ended month **\$483K**. Cash forecast to strengthen in Q4.

Compliance and Reporting

- Board Form 700's due April 1st.
- Quarterly reporting will be submitted in April.
- Prop 28 – Arts and Music in Schools (AMS) plan required before utilizing funding.

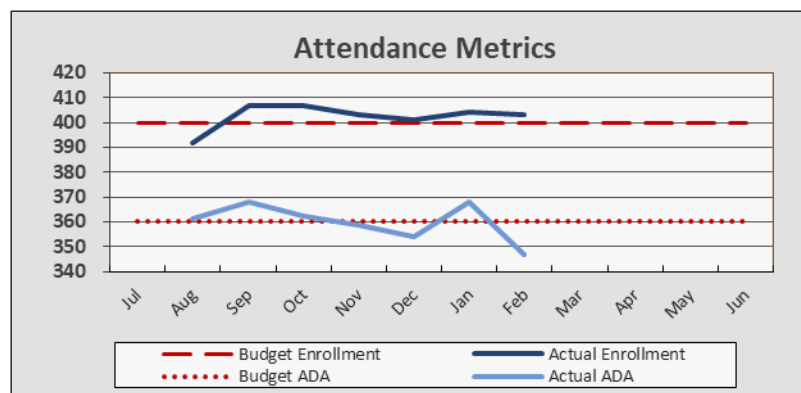


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	402	400	400
ADA	360	360	360
Attendance Rate	89.4%	90.0%	90.0%
Unduplicated %	85.6%	85.6%	85.6%
Revenue per ADA		\$25,011	\$24,717
Expenses per ADA		\$23,142	\$22,235

Attendance Metrics



Forecast P-2 ADA 360.
 Feb ADA dropped to 85%.
 90% ADA forecast and rolling UPP 85.6%.
 LCFF is calculated at \$15,000 per ADA.

Revenue

- February Updates
 - State revenue depends on eligible grant activity (Community Schools, Teacher Residency).

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 2,762,512	\$ 2,741,576	\$ 20,935	\$ 5,400,140	\$ 5,400,140	\$ -
Federal Revenue	405,427	328,964	76,462	1,244,904	1,226,147	18,757
Other State Revenue	572,247	554,903	17,344	1,775,950	1,758,374	17,576
Other Local Revenue	582,895	513,565	69,330	582,895	513,565	69,330
Total Revenue	\$ 4,323,081	\$ 4,139,009	\$ 184,071	\$ 9,003,888	\$ 8,898,226	\$ 105,663



Expenses

- February Updates
 - Expenses forecast increasing to \$8.3 million.
 - Increased forecast – extended day supports, special education services, and legal fees.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,313,145	\$ 1,285,353	\$ (27,792)	\$ 1,926,039	\$ 1,902,586	\$ (23,454)
Classified Salaries	1,327,987	1,286,999	(40,989)	1,915,559	1,866,496	(49,063)
Benefits	611,418	622,661	11,243	920,582	934,025	13,444
Books and Supplies	705,524	646,647	(58,878)	983,000	903,000	(80,000)
Subagreement Services	551,232	490,636	(60,596)	705,700	609,700	(96,000)
Operations	222,338	225,285	2,948	347,740	342,940	(4,800)
Facilities	204,641	204,119	(521)	286,633	286,949	315
Professional Services	875,306	788,268	(87,038)	1,135,250	1,047,937	(87,313)
Depreciation	64,160	66,608	2,448	108,482	108,482	-
Interest	2,312	2,312	-	2,312	2,312	-
Total Expenses	\$ 5,878,063	\$ 5,618,888	\$ (259,174)	\$ 8,331,297	\$ 8,004,426	\$ (326,871)

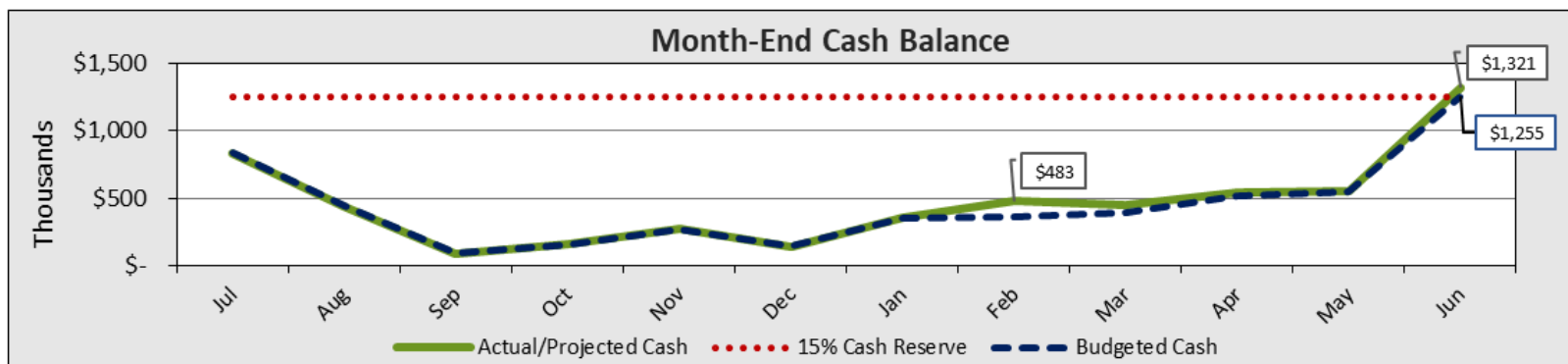
Surplus / (Deficit) & Fund Balance

- Forecast fund balance **\$2.3+ million, 28%**, strong surplus should stabilize cashflow.

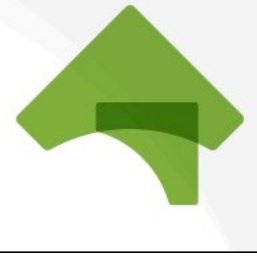
	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,554,982)	\$ (1,479,879)	\$ (75,103)	\$ 672,591	\$ 893,800	\$ (221,208)
Beginning Fund Balance	<u>1,646,733</u>	<u>1,646,733</u>		<u>1,646,733</u>	<u>1,646,733</u>	
Ending Fund Balance	<u>\$ 91,751</u>	<u>\$ 166,854</u>		<u>\$ 2,319,324</u>	<u>\$ 2,540,533</u>	
<i>As a % of Annual Expenses</i>	<i>1.1%</i>	<i>2.1%</i>		<i>27.8%</i>	<i>31.7%</i>	

Cash Balance

- Current cash is **\$483K**.
- Cash limited by timing of AR, prior support for facility development.
- Cash forecast to strengthen in Q4 with collection of current year revenue.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
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	Apr-01	File a Form 700 - Statement of Economic Interests (SEI): The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	GCA	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-04	Year 5 ESSER and GEER Annual Reporting - The Year 5 ESSER and GEER Annual Reports are applicable to activities and expenditures that occurred July 1, 2023 – June 30, 2024. 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). Year 4 Annual Reporting is open March 5, 2025.	Charter Impact with GCA support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
DATA	Apr-07	CRDC - 2023-24 Submission Window (Dec 9, 2024 - extended due date Apr 7, 2025) - 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.	GCA	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Apr-15	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with GCA support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Apr-30	ASES - 3rd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact with GCA support	No	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
DATA	May-06	CALPADS End-of-Year 1, 2, 3 and 4 - The data submission window opens on May 6, 2025 and closes on July 25, 2025. End-of-Year data includes: Course completion, program eligibility/participation, homeless students, student discipline, cumulative enrollment, student absence, postsecondary, RFEP count, work-based learning indicator, CTE, postsecondary outcomes for Students with Disabilities and SpED.	GCA	No	No	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	May-15	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	GCA/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	May-31	Universal PreKindergarten (UPK) Planning and Implementation Grant Expenditure report #6 - Report #6 for resource code 6053 due date May 31, 2025 - Expenditure reports for the reporting period of November 1, 2024, to April 30, 2025. Charter schools that have informed the CDE of their intent to return these funds are not required to submit this report. If the LEA has spent all UPK P&I grant funds, they are not required to submit any further expenditure reports. Additional information: https://www.cde.ca.gov/ci/gs/em/upkpi.asp	Charter Impact with GCA support	No	No	https://www.cde.ca.gov/ci/gs/em/upkpi.asp

Appendices

As of February 28, 2025

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

The Golden Charter Academy

Financial Package

February 28, 2025

Presented by:



Golden Charter Academy

Monthly Cash Flow/Forecast FY24-25

Revised 3/21/2025

ADA = 360.00



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	2nd Interim Budget Total	Favorable / (Unfav.)
ADA = 360.00																	
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	201,241	201,241	571,322	362,234	362,234	362,234	453,522	473,772	473,772	473,772	473,772	482,704	4,891,820	4,891,820	-
8012	Education Protection Account	-	-	-	14,341	-	-	3,909	-	-	25,504	-	-	28,246	72,000	72,000	-
8096	In Lieu of Property Taxes	-	-	-	-	-	-	155,069	72,974	70,052	35,026	35,026	35,026	33,147	436,320	436,320	-
		-	201,241	201,241	585,663	362,234	362,234	523,403	526,496	543,824	534,302	508,798	506,607	544,097	5,400,140	5,400,140	-
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	57,199	57,199	57,199	-
8220	Federal Child Nutrition	-	-	-	-	-	-	108,283	89,048	40,000	40,000	40,000	40,000	40,000	397,332	378,575	18,757
8290	Title I, Part A - Basic Low Income	-	-	-	-	-	25,246	-	26,027	-	52,834	-	-	-	104,107	104,107	-
8291	Title II, Part A - Teacher Quality	-	-	-	-	-	-	2,925	-	-	8,876	-	-	-	11,801	11,801	-
8294	Title V, Part B - PCSG	-	-	-	-	105,301	-	-	-	-	-	-	-	-	105,301	105,301	-
8296	Other Federal Revenue	-	-	-	-	2,500	-	46,096	-	-	7,500	-	513,068	-	569,164	569,164	-
		-	-	-	-	107,801	25,246	157,304	115,075	40,000	109,210	40,000	553,068	97,199	1,244,904	1,226,147	18,757
Other State Revenue																	
8311	State Special Education	27,917	13,637	13,637	24,546	24,546	(3,371)	24,546	24,546	30,667	30,667	30,667	30,667	29,367	302,040	302,040	-
8520	Child Nutrition	-	-	-	-	-	8,805	28,804	23,626	10,000	10,000	10,000	10,000	10,000	111,235	96,531	14,704
8545	School Facilities (SB740)	-	-	-	-	-	-	49,216	-	-	-	24,348	-	23,827	97,391	97,391	-
8550	Mandated Cost	-	-	-	-	-	5,754	-	-	-	-	-	-	-	5,754	5,754	-
8560	State Lottery	-	-	-	-	-	-	18,364	-	-	19,575	-	-	60,341	98,280	98,280	-
8598	Prior Year Revenue	-	-	49,418	1,196	-	-	3,869	-	-	-	-	-	-	54,483	54,483	-
8599	Other State Revenue	2,554	1,191	1,191	2,144	2,130	(410)	222,246	2,144	3,354	3,354	3,354	863,515	-	1,106,767	1,103,895	2,872
		30,471	14,828	64,246	27,886	26,676	10,778	347,046	50,316	44,021	63,597	68,369	904,182	123,534	1,775,950	1,758,374	17,576
Other Local Revenue																	
8660	Interest Revenue	818	56	-	1,980	28	-	-	23	-	-	-	-	-	2,905	2,882	23
8690	Contributions	-	-	-	-	-	447,724	37,500	65,000	-	-	-	-	-	550,224	485,224	65,000
8699	School Fundraising	314	4,866	197	2,051	3,484	7,047	7,500	4,306	-	-	-	-	-	29,766	25,459	4,306
		97,316	98,673	197	11,821	153,512	107,047	45,000	69,330	-	-	-	-	-	582,895	513,565	69,330
Total Revenue		127,787	314,742	265,683	625,370	650,223	505,305	1,072,753	761,217	627,845	707,109	617,167	1,963,857	764,830	9,003,888	8,898,226	105,663
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	1,575	99,472	114,463	96,937	95,678	102,567	105,246	136,341	116,228	116,228	116,228	-	-	1,100,963	1,051,949	(49,015)
1170	Teachers' Substitute Hours	-	4,970	5,565	8,906	10,290	10,890	4,848	1,035	3,600	3,600	3,600	-	-	57,304	59,069	1,765
1175	Teachers' Extra Duty/Stipends	7,109	7,122	-	-	420	1,500	-	1,590	4,565	4,565	4,565	4,565	-	36,000	34,000	(2,000)
1200	Pupil Support Salaries	5,919	16,805	22,031	26,066	36,535	34,741	33,941	35,965	41,441	41,441	41,441	-	-	336,328	338,353	2,026
1300	Administrators' Salaries	25,614	35,068	30,227	30,227	30,227	20,931	23,725	39,639	21,932	21,932	21,932	21,932	-	323,387	347,157	23,770
1900	Other Certificated Salaries	-	2,851	6,405	7,700	8,700	7,900	7,700	7,700	7,700	7,700	7,700	-	-	72,058	72,058	-
		40,217	166,287	178,691	169,837	181,850	178,530	175,460	222,271	195,466	195,466	195,466	26,497	-	1,926,039	1,902,586	(23,454)
Classified Salaries																	
2100	Instructional Salaries	23,535	77,069	83,282	82,117	75,181	77,119	54,371	89,996	64,412	64,412	64,412	-	-	755,908	730,324	(25,584)
2200	Support Salaries	7,717	14,483	18,307	20,121	24,304	23,316	17,205	34,486	20,307	20,307	20,307	20,307	-	241,167	226,988	(14,179)
2300	Classified Administrators' Salaries	28,781	37,919	32,108	29,199	26,597	29,799	29,285	29,458	33,535	33,535	33,535	33,535	-	377,284	373,733	(3,551)
2400	Clerical and Office Staff Salaries	12,243	21,853	20,154	22,769	21,628	23,742	17,220	26,371	19,794	19,794	19,794	16,578	-	241,939	232,896	(9,043)
2900	Other Classified Salaries	9,975	33,602	28,407	25,132	26,032	26,106	17,279	29,718	33,012	33,012	33,012	3,973	-	299,262	302,556	3,294
		82,252	184,927	182,257	179,338	173,742	180,081	135,360	210,030	171,060	171,060	171,060	74,392	-	1,915,559	1,866,496	(49,063)
Benefits																	
3101	STRS	5,897	32,816	34,853	33,343	36,280	30,274	17,188	38,689	38,345	38,345	38,345	5,198	-	349,573	351,451	1,878
3301	OASDI	4,642	12,761	7,534	10,576	11,099	9,187	7,244	12,323	10,215	10,215	10,215	4,442	-	110,452	108,204	(2,247)
3311	Medicare	1,821	5,117	5,093	4,976	5,004	5,074	4,413	6,156	5,289	5,289	5,289	1,456	-	54,979	54,247	(732)
3401	Health and Welfare	28,346	22,352	26,190	29,444	27,848	27,377	26,869	21,246	26,400	26,400	26,400	26,400	-	315,271	320,425	5,154
3501	State Unemployment	1,380	6,539	5,407	3,724	(87)	11,268	17,685	3,788	3,528	1,764	1,764	1,764	-	58,524	61,792	3,268
3601	Workers' Compensation	-	-	-	-	-	3,242	-	-	4,012	4,012	4,012	1,104	-	16,384	20,498	4,115
3901	Other Benefits	599	686	650	773	1,021	957	957	797	2,736	2,736	2,736	753	-	15,400	17,408	2,008
		42,683	80,271	79,727	82,837	81,165	87,378	74,356	83,000	90,525	88,761	88,761	41,117	-	920,582	934,025	13,444

Golden Charter Academy

Monthly Cash Flow/Forecast FY24-25

Revised 3/21/2025

ADA = 360.00



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	2nd Interim Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Materials	-	5,672	-	-	-	-	160	-	2,542	2,542	2,542	2,542	-	16,000	16,000	-
4200	Books and Reference Materials	-	-	-	-	-	-	-	517	2,371	2,371	2,371	2,371	-	10,000	10,000	-
4302	School Supplies	9,092	31,717	45,450	28,660	17,336	2,494	3,121	7,658	8,618	8,618	8,618	8,618	-	180,000	180,000	-
4305	Software	12,248	6,496	15,912	13,815	2,547	7,225	4,196	2,168	2,598	2,598	2,598	2,598	-	75,000	75,000	-
4310	Office Expense	4,259	14,120	7,546	11,494	7,093	12,395	13,432	4,960	1,175	1,175	1,175	1,175	-	80,000	80,000	-
4311	Business Meals	2,849	30	-	680	265	4,118	3,625	1,160	318	318	318	318	-	14,000	14,000	-
4400	Noncapitalized Equipment	2,663	20,211	12,116	12,600	12,579	1,398	4,979	73,381	2,518	2,518	2,518	2,518	-	150,000	100,000	(50,000)
4700	Food Services	-	-	41,806	56,717	58,399	36,909	34,136	33,121	49,228	49,228	49,228	49,228	-	458,000	428,000	(30,000)
		31,111	78,246	122,830	123,966	98,218	64,539	63,648	122,966	69,369	69,369	69,369	69,369	-	983,000	903,000	(80,000)
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	13,000	-	3,250	3,250	3,250	3,250	-	26,000	26,000	-
5102	Special Education	-	-	830	1,560	720	5,865	9,640	10,580	7,701	7,701	7,701	7,701	-	60,000	24,000	(36,000)
5103	Substitute Teacher	-	263	3,156	3,840	2,472	1,052	526	263	1,307	1,307	1,307	1,307	-	16,800	16,800	-
5104	Transportation	(5,256)	19,225	1,576	5,617	12,347	4,419	14,344	5,049	13,670	13,670	13,670	13,670	-	112,000	112,000	-
5105	Security	1,464	6,320	1,263	1,232	1,223	1,325	275	2,375	2,131	2,131	2,131	2,131	-	24,000	24,000	-
5106	Other Educational Consultants	4,000	207,225	22,075	41,215	25,961	12,950	39,148	72,095	10,558	10,558	10,558	10,558	-	466,900	406,900	(60,000)
		209	233,033	28,900	53,464	42,722	25,611	76,933	90,361	38,617	38,617	38,617	38,617	-	705,700	609,700	(96,000)
Operations and Housekeeping																	
5201	Auto and Travel	-	1,618	452	-	-	7,614	4,593	-	431	431	431	431	-	16,000	16,000	-
5300	Dues & Memberships	99	136	136	136	6,398	2,465	136	4,926	367	367	367	367	-	15,900	13,500	(2,400)
5400	Insurance	-	-	-	-	-	-	-	-	8,000	8,000	8,000	8,000	-	32,000	32,000	-
5501	Utilities	8,438	7,419	11,464	11,073	11,095	6,964	6,904	5,027	12,904	12,904	12,904	12,904	-	120,000	120,000	-
5502	Janitorial Services	5,633	11,073	13,743	15,263	15,293	12,383	13,033	14,433	9,486	9,486	9,486	9,486	-	138,800	138,800	-
5900	Communications	2,547	2,576	4,716	2,857	2,715	3,795	2,835	2,080	80	80	80	80	-	24,440	22,040	(2,400)
5901	Postage and Shipping	-	-	48	184	34	-	-	-	83	83	83	83	-	600	600	-
		16,718	22,822	30,560	29,514	35,535	33,221	27,501	26,466	31,351	31,351	31,351	31,351	-	347,740	342,940	(4,800)
Facilities, Repairs and Other Leases																	
5601	Rent	12,684	12,792	12,738	12,738	12,738	12,738	21,639	12,738	13,053	13,053	13,053	13,053	-	163,017	163,333	315
5602	Additional Rent	57,972	6,598	(51,476)	4,608	7,658	6,483	4,608	4,878	3,072	3,072	3,072	3,072	-	53,616	53,616	-
5603	Equipment Leases	1,548	1,013	3,746	3,712	3,359	2,276	511	418	355	355	355	355	-	18,000	18,000	-
5610	Repairs and Maintenance	4,299	6,162	7,975	6,891	2,200	2,535	2,668	3,195	4,019	4,019	4,019	4,019	-	52,000	52,000	-
		76,503	26,565	(25,494)	26,426	25,955	24,032	29,426	21,229	20,498	20,498	20,498	20,498	-	286,633	286,949	315
Professional/Consulting Services																	
5801	IT	3,500	3,500	3,500	(10,500)	-	-	-	-	3,000	3,000	3,000	3,000	-	12,000	12,000	-
5802	Audit & Taxes	-	2,753	-	6,639	-	-	9,556	-	263	263	263	263	-	20,000	20,000	-
5803	Legal	-	723	5,771	33,162	5,368	7,283	27,579	37,437	2,169	2,169	2,169	2,169	-	126,000	82,000	(44,000)
5804	Professional Development	682	(99)	13,215	6,264	11,378	1,459	22,759	(29,726)	2,517	2,517	2,517	2,517	-	36,000	76,000	40,000
5805	General Consulting	6,077	18,708	34,476	47,115	34,909	26,915	36,171	32,916	18,428	18,428	18,428	18,428	-	311,000	231,000	(80,000)
5806	Special Activities/Field Trips	19,870	43,400	19,572	13,480	65,024	32,032	54,494	38,210	14,604	14,604	14,604	14,604	-	344,500	344,500	-
5807	Bank Charges	-	-	-	59	64	-	31	50	99	99	99	99	-	600	600	-
5808	Printing	-	-	2,534	1,030	-	-	633	765	259	259	259	259	-	6,000	4,800	(1,200)
5809	Other taxes and fees	312	1,761	1,500	1,849	1,044	4,025	3,448	2,999	516	516	516	516	-	19,000	19,000	-
5810	Payroll Service Fee	960	960	960	1,740	1,740	1,740	1,740	1,740	605	605	605	605	-	14,000	14,000	-
5811	Management Fee	16,354	16,954	17,029	16,654	16,579	16,579	11,705	12,173	16,179	16,179	16,179	16,179	-	188,742	186,629	(2,113)
5812	District Oversight Fee	-	-	-	-	-	-	19,460	9,158	5,438	5,343	5,088	5,066	4,448	54,001	54,001	-
5815	Public Relations/Recruitment	-	1,125	2,093	-	-	73	117	-	0	0	0	0	-	3,407	3,407	-
		47,755	89,784	100,649	117,491	136,106	90,106	187,693	105,722	64,078	63,983	63,728	63,706	4,448	1,135,250	1,047,937	(87,313)
Depreciation																	
6900	Depreciation Expense	266	266	266	266	39,034	8,020	8,020	8,020	11,080	11,080	11,080	11,080	-	108,482	108,482	-
		266	266	266	266	39,034	8,020	8,020	8,020	11,080	11,080	11,080	11,080	-	108,482	108,482	-
Interest																	
7438	Interest Expense	-	-	-	2,292	20	-	-	-	-	-	-	-	-	2,312	2,312	-
		-	-	-	2,292	20	-	-	-	-	-	-	-	-	2,312	2,312	-
Total Expenses		337,714	882,202	698,387	785,431	814,349	691,518	778,398	890,065	692,044	690,185	689,930	376,628	4,448	8,331,297	8,004,426	(326,871)
Monthly Surplus (Deficit)		(209,927)	(567,460)	(432,703)	(160,061)	(164,126)	(186,212)	294,355	(128,848)	(64,199)	16,924	(72,763)	1,587,229	760,382	672,591	893,799	(221,208)

Golden Charter Academy

Monthly Cash Flow/Forecast FY24-25

Revised 3/21/2025

ADA = 360.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	2nd Interim Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(209,927)	(567,460)	(432,703)	(160,061)	(164,126)	(186,212)	294,355	(128,848)	(64,199)	16,924	(72,763)	1,587,229	760,382	672,591		
Cash flows from operating activities																
Depreciation/Amortization	266	266	266	266	39,034	8,020	8,020	8,020	11,080	11,080	11,080	11,080	-	108,482		
Public Funding Receivables	428,433	14,188	213,455	25,479	212,724	33,177	(42,217)	16,751	-	-	-	358,780	(764,830)	495,941		
Grants and Contributions Rec.	-	-	-	-	-	(425)	-	-	-	-	-	-	-	(425)		
Due To/From Related Parties	(210,000)	(12,088)	(10,125)	-	193,542	(133,182)	(76,365)	25,000	-	-	-	-	-	(223,218)		
Prepaid Expenses	-	500	-	(5,413)	-	5,413	-	(7,345)	-	-	-	-	-	(6,845)		
Deposits	-	-	-	(1,200)	(5,185)	-	(5,960)	50,000	-	-	-	-	-	37,655		
Accounts Payable	(37,785)	44,756	(164,820)	139,339	(132,880)	(6,402)	(15,781)	66,043	-	-	-	-	4,448	(103,083)		
Accrued Expenses	(56,664)	87,163	835	4,856	(17,269)	101,680	(32,409)	34,970	-	-	-	(55,725)	-	67,438		
Deferred Revenue	61,540	40,628	40,278	63,819	36,045	49,096	80,180	68,259	68,259	68,259	68,259	(1,129,147)	-	(484,526)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(109,739)	-	-	-	(38,479)	-	-	-	-	-	-	-	-	(148,217)		
Cash flows from financing activities																
Capital Lease, net	(4,738)	(640)	(640)	-	-	-	-	-	-	-	-	-	-	(6,018)		
Proceeds(Payments) on Debt	-	-	-	-	(10,417)	-	-	-	(52,085)	-	-	-	-	(62,502)		
Total Change in Cash	(138,614)	(392,686)	(353,454)	67,083	112,990	(128,835)	209,824	132,851	(36,945)	96,263	6,576	772,218				
Cash, Beginning of Month	973,701	835,087	442,401	88,947	156,031	269,020	140,185	350,009	482,860	445,915	542,179	548,755				
Cash, End of Month	835,087	442,401	88,947	156,031	269,020	140,185	350,009	482,860	445,915	542,179	548,755	1,320,973				

The Golden Charter Academy

Statement of Financial Position

February 28, 2025

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 482,860	\$ 973,701	\$ (490,841)	-50%
Accounts Receivable	425	-	425	0%
Public Funding Receivables	358,780	1,260,771	(901,991)	-72%
Due To/From Related Parties	1,138,439	895,121	243,318	27%
Prepaid Expenses	17,851	11,006	6,845	62%
Total Current Assets	1,998,356	3,140,599	(1,142,243)	-36%
Long-Term Assets				
Property & Equipment, Net	633,889	549,832	84,057	15%
Deposits	112,537	150,192	(37,655)	-25%
Total Long Term Assets	746,425	700,023	46,402	7%
Total Assets	\$ 2,744,781	\$ 3,840,622	\$ (1,095,840)	-29%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 87,431	\$ (87,431)	-100%
Accrued Liabilities	261,412	138,249	123,163	89%
Deferred Revenue	1,909,292	1,469,447	439,845	30%
Lease Liability, Short-term	166,077	166,077	-	0%
Notes Payable, Current Portion	62,502	62,502	-	0%
Total Current Liabilities	2,399,283	1,923,706	475,577	25%
Long-Term Liabilities				
Capital Lease, Net of Current Portion	(6,018)	-	(6,018)	0%
Notes Payable, Net of Current Portion	52,077	62,494	(10,417)	-17%
Lease Liability, Long-term	207,688	207,688	-	0%
Total Long-Term Liabilities	253,747	270,182	(16,435)	-6%
Total Liabilities	\$ 2,653,030	\$ 2,193,889	\$ 459,142	21%
Total Net Assets	91,751	1,646,733	(1,554,982)	-94%
Total Liabilities and Net Assets	\$ 2,744,781	\$ 3,840,622	\$ (1,095,840)	-29%

The Golden Charter Academy

Statement of Cash Flows

For the period ended February 28, 2025

	Month Ended 02/28/25	YTD Ended 02/28/25
Cash Flows from Operating Activities		
Change in Net Assets	\$ (128,848)	\$ (1,554,982)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	8,020	64,160
Decrease/(Increase) in Operating Assets:	-	
Public Funding Receivables	16,751	901,991
Grants, Contributions & Pledges Receivable	-	(425)
Due from Related Parties	25,000	(243,318)
Prepaid Expenses	(7,345)	(6,845)
Other Assets	50,000	37,655
Accounts Payable	66,043	(87,431)
Accrued Expenses	34,970	123,163
Deferred Revenue	68,259	439,845
Total Cash Flows from Operating Activities	132,851	(326,188)
Cash Flows from Investing Activities		
Purchases of Property & Equipment	-	(148,217)
Total Cash Flows from Investing Activities	-	(148,217)
Cash Flows from Financing Activities		
Proceeds from (Payments on) Capital Leases	-	(6,018)
Proceeds from (Payments on) Long-term Debt	-	(10,417)
Total Cash Flows from Financing Activities	-	(16,435)
Change in Cash & Cash Equivalents	132,851	(490,841)
Cash & Cash Equivalents, Beginning of Period	350,010	973,701
Cash and Cash Equivalents, End of Period	\$ 482,860	\$ 482,860

The Golden Charter Academy

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
11991	Amazon Capital Services	2/6/2025	\$ 2,392.75
11992	Amplify Education, Inc.	2/6/2025	2,172.20
11993	Bloom Insights LLC	2/6/2025	600.00
11994	VOID	2/6/2025	-
11995	Brooklyn Blalock	2/6/2025	45.00
11996	Civic Center Square	2/6/2025	416.09
11997	Clovis Unified School District	2/6/2025	11,648.00
11998	Eco Valley Tech	2/6/2025	5,000.00
11999	Fresno County Superintendent of Schools	2/6/2025	39.00
12000	Gwendolyn White	2/6/2025	550.00
12001	Minuteman Press	2/6/2025	641.50
12002	NCS Pearson, Inc.	2/6/2025	154.29
12003	Official Pest Prevention, Inc.	2/6/2025	220.00
12004	Our Lady of Victory	2/6/2025	10,506.00
12005	Rockwell Entertainment	2/6/2025	1,500.00
12006	Specialized Air Conditioning	2/6/2025	220.00
12007	Staples	2/6/2025	244.98
12008	Whitney Thompson & Jeffcoach	2/6/2025	722.50
12009	Classic Catering at 625	2/6/2025	1,500.00
12010	Amazon Capital Services	2/12/2025	1,785.68
12011	Capital Group	2/12/2025	377.76
12012	Fresno State Career Development Center	2/12/2025	450.00
12013	Fun Food Explorers	2/12/2025	5,000.00
12014	Garcia Electric Services	2/12/2025	150.00
12015	NCS Pearson, Inc.	2/12/2025	675.10
12016	Phoenix Private Patrol & Security	2/12/2025	1,100.00
12017	Richard C. Owen Publishers, Inc	2/12/2025	517.44
12018	River Parkway Trust	2/12/2025	15,592.77
12019	Sagaser, Watkins & Wieland PC.	2/12/2025	112.50
12020	Speech Therapy Link	2/12/2025	9,950.00
12021	Staples	2/12/2025	427.73
12022	Wendy Arias	2/12/2025	38.95
12023	Hand in Hand Enrichment Services	2/14/2025	6,660.00
12024	Jose Reyes	2/14/2025	893.75
12025	Minuteman Press	2/14/2025	123.77
12026	BoardOn Track, Inc.	2/19/2025	11,495.00
12027	Yosemite Concessions	2/19/2025	520.00
12028	All Star Plumbing	2/20/2025	625.00
12029	Amazon Capital Services	2/20/2025	1,431.75
12030	Bargain Party	2/20/2025	1,215.00
12031	California Teaching Fellows Foundation	2/20/2025	6,916.80
12032	CDW Government	2/20/2025	1,351.59
12033	E-Therapy Intermediate, Inc.	2/20/2025	120.00
12034	Fresno Pacific University	2/20/2025	4,644.00
12035	Halcyon Behavioral, LLC	2/20/2025	137.34
12036	High Performance Academy	2/20/2025	2,167.52
12037	Instruction Partners	2/20/2025	12,023.00

The Golden Charter Academy

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
12038	Katia Victoria	2/20/2025	500.00
12039	Law Offices of Young, Minney & Corr, LLP	2/20/2025	36,717.48
12040	Lee's Arts School, LLC	2/20/2025	9,375.00
12041	Live Scan Fresno	2/20/2025	690.00
12042	Mobile Modular Management Corporation	2/20/2025	4,468.00
12043	NCS Pearson, Inc.	2/20/2025	531.35
12044	Revolution Foods, PBC.	2/20/2025	33,120.55
12045	Rotary Club of Fresno	2/20/2025	136.00
12046	South County Support Services Agency	2/20/2025	5,049.40
12047	Staples	2/20/2025	877.19
12048	Sagaser, Watkins & Wieland PC.	2/20/2025	115.00
12049	Phoenix Private Patrol & Security	2/21/2025	1,050.00
12050	Top Tier Entertainment	2/21/2025	500.00
12051	Uplift Balloons Events	2/21/2025	635.07
12052	Tower Blendz	2/24/2025	365.15
12053	Amazon Capital Services	2/26/2025	987.70
12054	Angel Gomez	2/26/2025	2,200.00
12055	Bloom Insights LLC	2/26/2025	1,087.50
12056	CDW Government	2/26/2025	2,804.45
12057	Civic Center Square	2/26/2025	2,232.00
12058	E-Therapy Intermediate, Inc.	2/26/2025	510.00
12059	Geoff Gates Auctioneer	2/26/2025	1,400.00
12060	Hanna Interpreting Services LLC	2/26/2025	150.00
12061	Official Pest Prevention, Inc.	2/26/2025	110.00
12062	Our Lady of Victory	2/26/2025	11,145.82
12063	Scout Education Inc	2/26/2025	263.00
12064	Solid Goods Print Co.	2/26/2025	300.00
12065	Staples	2/26/2025	159.98
12066	CMC Central	2/27/2025	300.00
12067	Top Tier Entertainment	2/27/2025	400.00
12068	Richard C. Owen Publishers, Inc	2/28/2025	517.44
12069	Fresno County Office of Education	2/28/2025	155.00
12070	Fresno County Office of Education	2/28/2025	61,350.17
121137720000213	Always Golden Events	2/6/2025	2,300.00
121137720000214	Carpet Doctor LLC	2/6/2025	7,220.00
121137720000215	Charter Impact LLC	2/6/2025	12,694.88
121137720000216	Golden Pursuit of Growth	2/6/2025	1,850.00
121137720000217	True Vision	2/6/2025	2,000.00
121137720000218	T-Time Creative LLC	2/6/2025	1,250.00
121137720000219	Da Voice of the Youth	2/6/2025	3,150.00
121137720000220	Charter Impact LLC	2/12/2025	1,218.59
121137720000221	Always Golden Events	2/14/2025	350.00
121137720000222	Always Golden Events	2/21/2025	2,584.00
121137720000223	Carpet Doctor LLC	2/21/2025	5,500.00
121137720000224	Robert Golden	2/21/2025	370.00
121137720000225	Golden Pursuit of Growth	2/21/2025	1,850.00
121137720000226	True Vision	2/21/2025	2,000.00
121137720000227	T-Time Creative LLC	2/21/2025	1,250.00

The Golden Charter Academy

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
121137720000228	Da Voice of the Youth	2/21/2025	1,250.00
121137720000229	F3HR Consulting Inc.	2/26/2025	880.00
121137720000230	Dustin Verzosa	2/26/2025	3,500.00
ACH	Matson Alarm Co., Inc.	2/3/2025	125.50
ACH	The Hartford	2/3/2025	1,120.50
ACH	Guardian	2/3/2025	4,887.03
ACH	Mid Valley Disposal	2/4/2025	1,383.46
ACH	ATT Bill Payment	2/4/2025	266.72
ACH	Elan Financial Services	2/5/2025	3,015.81
ACH	PG&E	2/5/2025	4,048.55
ACH	City Of Fresno	2/5/2025	130.22
ACH	City Of Fresno	2/5/2025	3.00
ACH	PEAC Solutions	2/6/2025	338.90
ACH	Paycor	2/7/2025	100.00
ACH	City Of Fresno	2/10/2025	702.03
ACH	City Of Fresno	2/10/2025	1,500.00
ACH	City Of Fresno	2/10/2025	34.50
ACH	Marlin Capital Solutions	2/11/2025	78.82
ACH	Inova	2/13/2025	43.24
ACH	Inova	2/13/2025	717.63
ACH	Squarespace	2/13/2025	1,908.00
ACH	Adobe Inc.	2/13/2025	19.99
ACH	Central Valley Community Bank	2/14/2025	49.65
ACH	Rockwell Entertainment	2/14/2025	1,500.00
ACH	Comcast	2/18/2025	842.64
ACH	American Funds	2/19/2025	1,739.82
ACH	Elan Financial Services	2/19/2025	7,573.71
ACH	Adobe Inc.	2/20/2025	19.99
ACH	Kocky's Bar and Grill	2/21/2025	838.74
ACH	Comcast	2/24/2025	970.97
ACH	Water - Coffee Deli	2/24/2025	321.62
ACH	Kaiser Foundation Health Plan	2/24/2025	20,761.21
ACH	Hoffman Security	2/24/2025	59.00
ACH	Hoffman Security	2/24/2025	40.00
ACH	Alliance Member	2/25/2025	2,544.39
ACH	Sam's Club	2/26/2025	640.33
ACH	Zoom Video Communications Inc.	2/26/2025	219.90

Total Disbursements Issued in February \$415,041.35



GOLDEN CHARTER ACADEMY 4.0

Dean of School's Report | March 26, 2025

MISSION

Inspiring Powerful Young Minds

VISION

Shifting paradigms to shape a future where people and the planet thrive.

PURPOSE

To nurture expert learners that aspire to experience and engage the natural world, both as community ambassadors and global citizens.

MISSION STATEMENT

To provide an unequalled educational experience for children in grades TK-8th in the City of Fresno. We will prepare them to be successful in high school and beyond for the university and for the workplace. Our program uses carefully planned and implemented curriculum that meets or exceeds California academic standards. Highly qualified faculty and staff will model and promote principles of personal character and professional integrity.

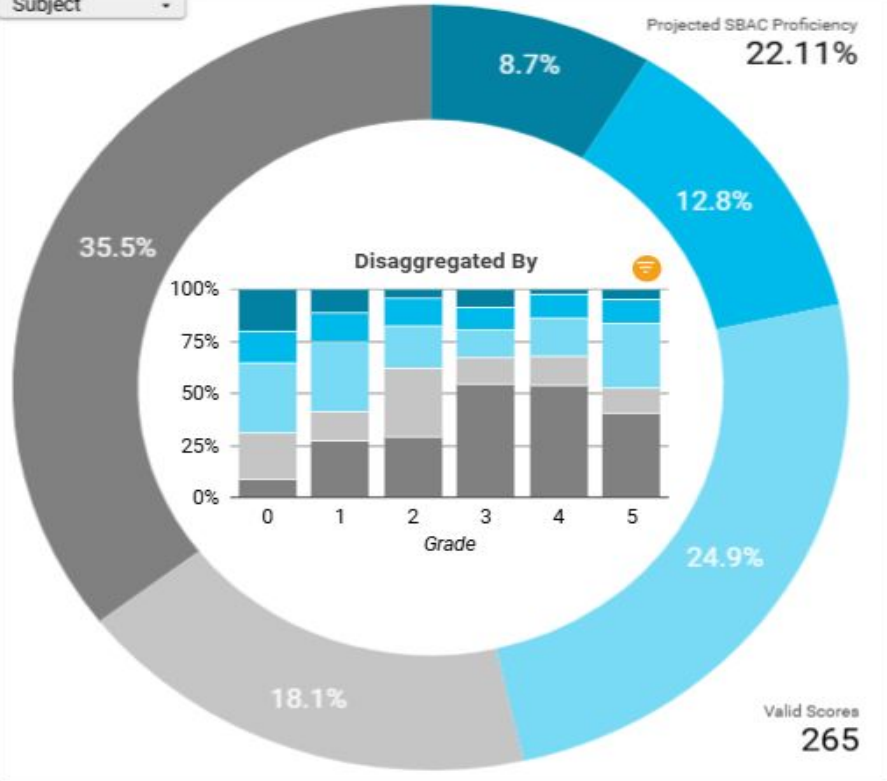


Spring 2024

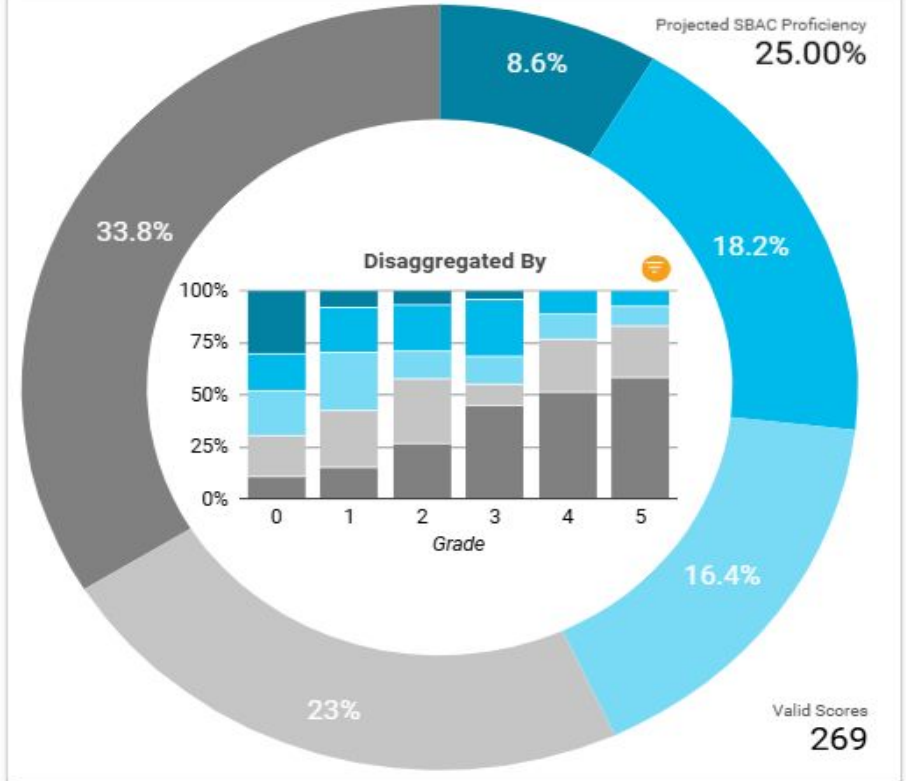
Overall Reading Results

● Far Below (Low) ● Below (Lo-Avg) ● Close (Avg) ● Ready (Hi-Avg) ● Exceeding (High)

Subject ▾



Overall Math Results



GCA RESPONSE

Curriculum
Collaboration
Planning Time
Supplemental Support
Student Services
Guidance Team

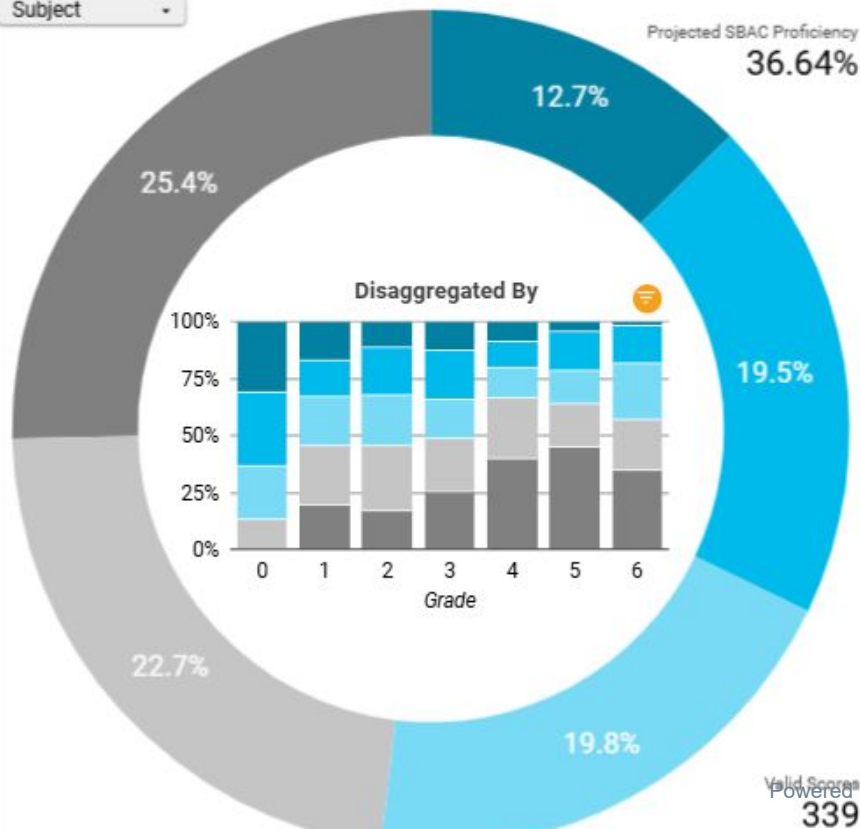


Fall 2024

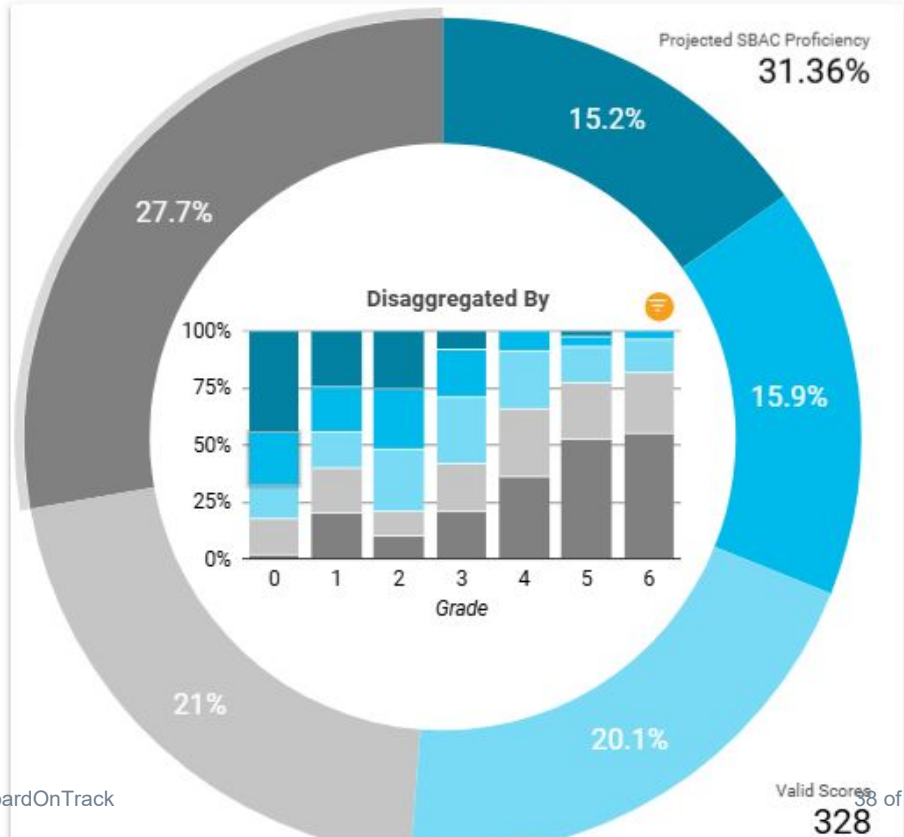
Overall Reading Results

● Far Below (Low)
 ● Below (Lo-Avg)
 ● Close (Avg)
 ● Ready (Hi-Avg)
 ● Exceeding (High)

Subject ▾



Overall Math Results



NWEA MAPS SCORES

Spring 2024 - Winter 2025

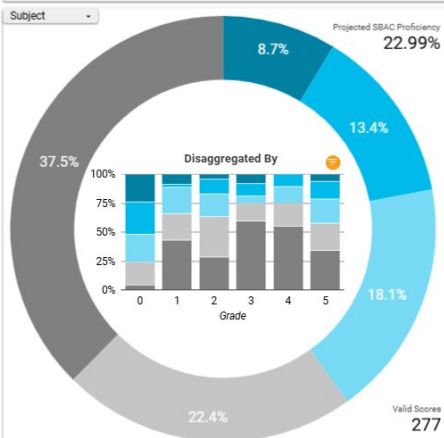
NWEA DASHBOARD

Overall: Reading & Math Results

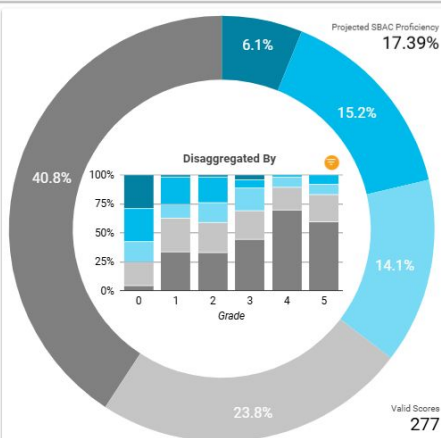
Academic Year: 2023-24 (1) | Test Window: Winter (1) | School Name | Grade | Gender | Race/Ethnicity |
 Socio-Econ. Disadvanta... | English Learner | Language Acquisition S... | Foster Youth | Homeless | Students w/ Disabilities |
 Enrollment Length

Overall Reading Results

● Far Below (Low) ● Below (Lo-Avg) ● Close (Avg) ● Ready (Hi-Avg) ● Exceeding (High)



Overall Math Results



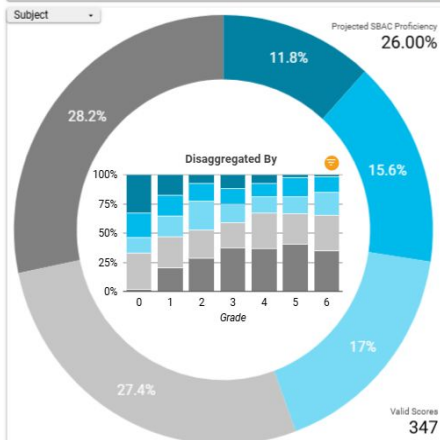
NWEA DASHBOARD

Overall: Reading & Math Results

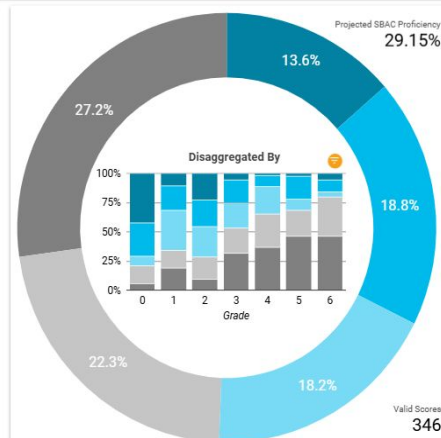
Academic Year: 2024-25 (1) | Test Window: Winter (1) | School Name | Grade | Gender | Race/Ethnicity |
 Socio-Econ. Disadvanta... | English Learner | Language Acquisition S... | Foster Youth | Homeless | Students w/ Disabilities |
 Enrollment Length

Overall Reading Results

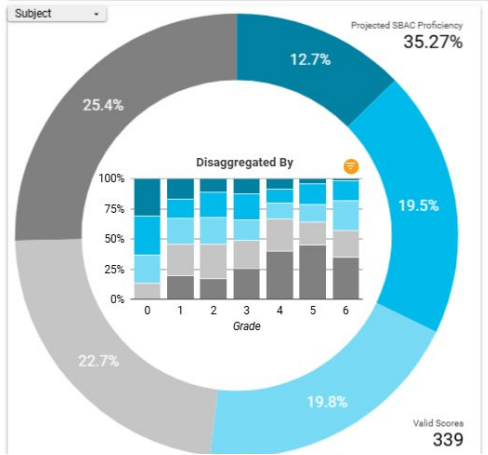
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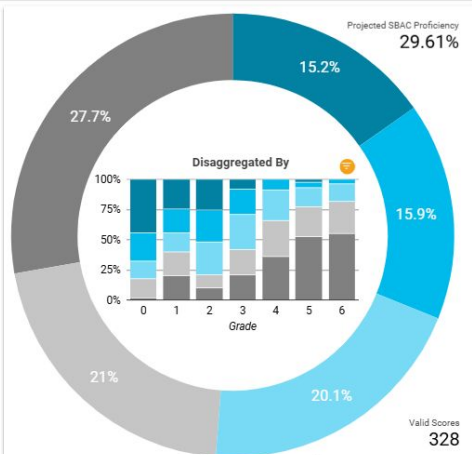
Overall Math Results



Fall >



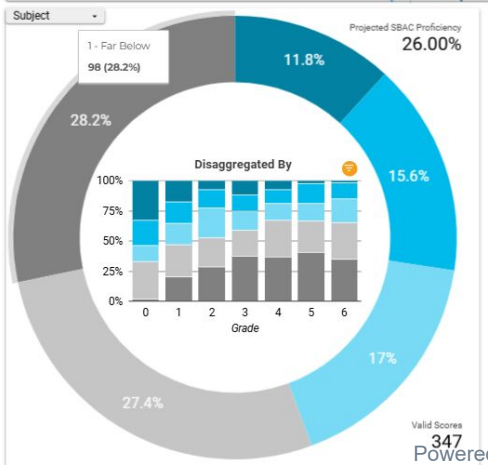
Overall Reading Results



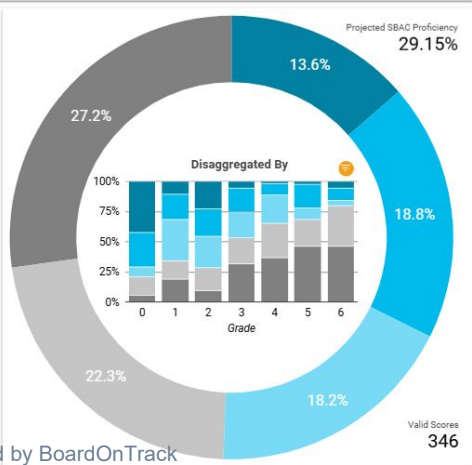
Overall Math Results

Legend: Far Below (Low) Below (Lo-Avg) Close (Avg) Ready (Hi-Avg) Exceeding (High)

Winter >



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GCA RESPONSE

- Professional Development
- Academic Partnerships
- Staff Input



STRATEGIC PROFESSIONAL DEVELOPMENT

Teacher and Learning Guide Dynamics:

- Focusing on collaboration time between Teachers and Learning Guides
- Step by Step engagement for the implementation of lessons
- Q&A sessions regarding how to utilize manipulatives
- Explanation of data as it relates to:
 - Task Completion by Teacher
 - Learning Guide Support Binder
 - Scholar Referral and Support Plans
 - Learning Guide Planning Sheets
 - Lesson Plans



ACADEMIC PARTNERSHIPS

Another Level Training Academy (ALTA)

- Focusing on the dynamic relationship between our Learning Guides and Teachers
- In the building a minimum of three days per week
- One on one sessions with both Teachers and Learning Guides
- Daily collaboration
- Strategic tasks leading to desired outcomes





GOLDEN CHARTER ACADEMY 4.0

Dean of School's Report | March 27, 2025

Coversheet

Consideration & Approval of the Workplace Violence Prevention Plan (WVPP)

Section: V. Action Items
Item: A. Consideration & Approval of the Workplace Violence Prevention Plan (WVPP)
Purpose: Vote
Submitted by:
Related Material: GCA_Workplace Violence Prevention Program (WVPP).pdf



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GOLDEN CHARTER ACADEMY WORKPLACE VIOLENCE PREVENTION PROGRAM (WVPP)



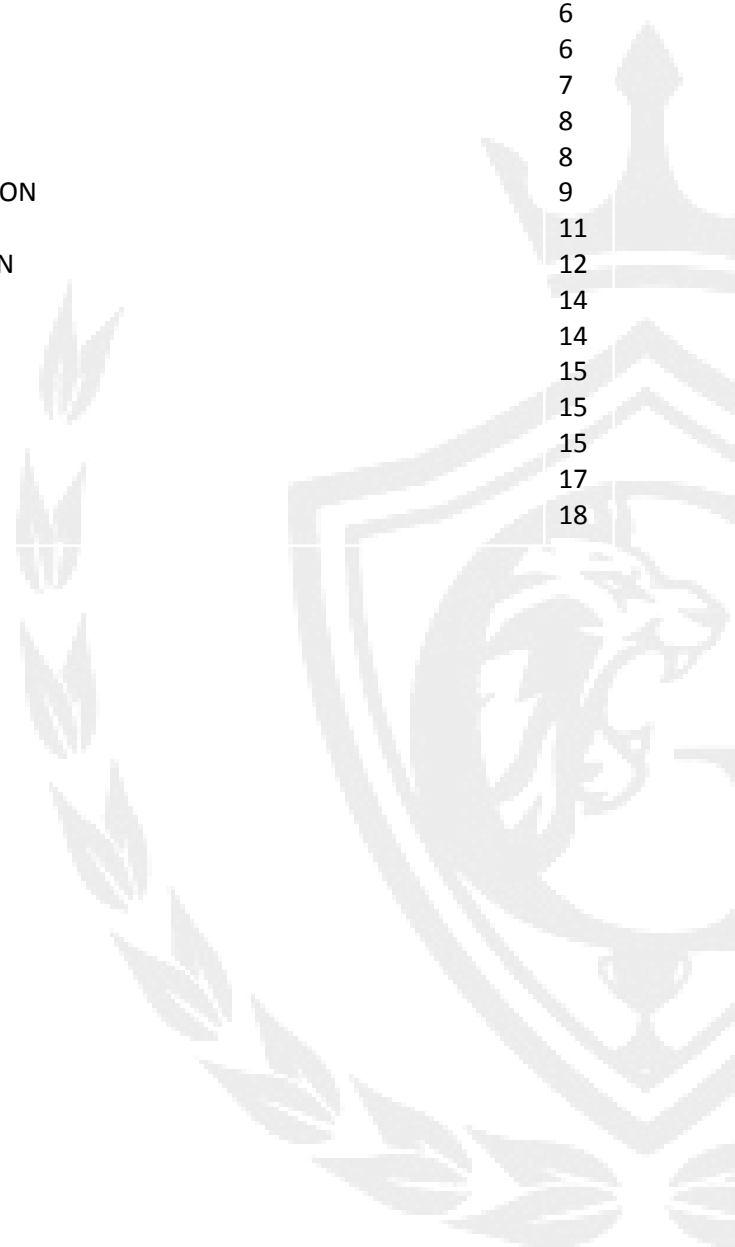
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GOLDEN CHARTER ACADEMY

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WORKPLACE VIOLENCE PREVENTION PROGRAM (WVPP)

Our establishment's Workplace Violence Prevention Plan (WVPP) addresses the hazards known to be associated with the four types of workplace violence as defined by [Labor Code \(LC\) section 6401.9](#).

Date of Last Review: July 8, 2024

Date of Last Revision(s): February 19, 2025

DEFINITIONS

Emergency - Unanticipated circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

Engineering controls - An aspect of the built space or a device that removes a hazard from the workplace or creates a barrier between the employee and the hazard.

Log - The violent incident log required by LC section 6401.9.

Plan - The workplace violence prevention plan required by LC section 6401.9.

Serious injury or illness - Any injury or illness occurring in a place of employment or in connection with any employment that requires inpatient hospitalization for other than medical observation or diagnostic testing, or in which an employee suffers an amputation, the loss of an eye, or any serious degree of permanent disfigurement, but does not include any injury or illness or death caused by an accident on a public street or highway, unless the accident occurred in a construction zone.

Threat of violence - Any verbal or written statement, including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

Workplace violence - Any act of violence or threat of violence that occurs in a place of employment.

Workplace violence includes, but is not limited to, the following:



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- The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.
- The following four workplace violence types:

Type 1 violence - Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches employees with the intent to commit a crime.

Examples include:

1. *Retail robberies*
2. *Workplaces where employees or proprietors have face-to-face contact and exchange money with the public.*
3. *Robberies of delivery, taxicab, and ride-hailing drivers.*
4. *Janitors/maintenance workers*
5. *Threats and acts of violence directed at security guards.*

Type 2 violence - Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.

Type 3 violence - Workplace violence against an employee by a present or former employee, supervisor, or manager.

The primary target of a Type 3 event can be a co-employee, a supervisor, domestic partner, or manager of an individual who may be seeking revenge for what they perceive as unfair treatment at the workplace.

Type 4 violence - Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Workplace violence does not include lawful acts of self-defense or defense of others.

Work practice controls - Procedures and rules which are used to effectively reduce workplace violence hazards.

RESPONSIBILITY

The WVPP administrator, **MCKINLEY LEE- DIRECTOR OF QUALITY CONTROL**, has the authority and responsibility for implementing the provisions of this plan for GOLDEN CHARTER ACADEMY. If there are multiple persons responsible for this plan, their roles will be clearly described.



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Responsible Person	Job Title/Position	WVPP Responsibility(ies)	Phone #	Email
ROBERT GOLDEN	CEO/PRESIDENT	Overall responsibility for the plan; MCKINLEY LEE approves the final plan and any major changes.	(559) 999-4887	robert@goldencharteracademy.org
MINDY TODD	HUMAN RESOURCES	Responsible for employee improvement and training; MCKINLEY LEE organizes safety meetings, updates training materials, and handles any reports of workplace violence.	(559) 554-0633	m.todd@goldencharteracademy.org
MCKINLEY LEE	DIRECTOR OF QUALITY CONTROL	Responsible for emergency response, hazard identification, and coordination with other employers. MCKINLEY LEE conducts safety inspections, coordinates emergency response procedures, and communicates with other employers about the plan.	(559) 681-0484	coachlee@goldencharteracademy.org

All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering employee questions about the WVPP.

EMPLOYEE ACTIVE INVOLVEMENT

GOLDEN CHARTER ACADEMY ensures the following policies and procedures to obtain the active involvement of the employees and authorized employee representatives in developing and implementing the plan:

- Management will work with an allow employees and authorized employee representatives to participate in:
 - Identifying, evaluation and determining corrective measures to prevent workplace violence.

Management will have [monthly, quarterly, bi-annual] safety meetings with employees and their representatives to discuss identification of workplace violence



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related concerns/hazards, evaluate those hazards and/concerns, and how to correct them. These meetings could involve brainstorming sessions, discussions of recent incidents, and reviews of safety procedures.

- Designing and implementing training

Employees are encouraged to participate in designing and implementing training programs, and their suggestions are incorporated into the training materials. For example, an employee might suggest a new training scenario based on a recent incident.

- Reporting and investigating workplace violence incidents.
- Management will ensure that all workplace violence policies and procedures within this written plan are clearly communicated and understood by all employees. Managers and supervisors will enforce the rules fairly and uniformly.
- All employees will follow all workplace violence prevention plan directives, policies, and procedures, and assist in maintaining a safe work environment as defined in this document.
- The plan shall be always in effect and in all work areas and be specific to the hazards and corrective measures for each work area and operation.

EMPLOYEE COMPLIANCE

Our system to ensure that employees comply with the rules and work practices that are designed to make to the workplace more secure, and do not engage in threats or physical actions which create a security hazard for others in the workplace, include at the minimum:

- Training employees, supervisors, and managers in the provisions of GOLDEN CHARTER ACADEMY. Workplace Violence Prevention Plan (WVPP.)
- Effectively procedures to ensure that supervisory and nonsupervisory employees comply with the WVPP. These employees will be trained on all aspects of the WVPP.
- Provide retraining to employees whose safety performance is deficient with the WVPP.
- Discipline employees for failure to comply with the WVPP

COMMUNICATION WITH EMPLOYEES

We recognize that open, two-way communication between our management team, staff, and other employers, about workplace violence issues is essential to a safe and productive workplace. The following communication system is designed to facilitate a continuous flow of



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workplace violence prevention information between management and staff in a form that is readily understandable by all employees, and consists of one or more of the following:

- New employee orientation includes workplace violence prevention policies and procedures.
- Workplace violence prevention training programs.
- Regularly scheduling meetings that address security issue and potential workplace violence hazards
- Effective communication between employees and supervisors about workplace violence prevention and violence concerns. For example, ensure that supervisors and employees can communicate effectively and in the employees' first language.
- Posted or distributed workplace violence prevention information.
- How employees can report a violent incident, threat, or other workplace violence concern to employer or law enforcement without fear of reprisal or adverse action.
 - Employees can anonymously report a violent incident, threat, of other violence concerns, or;
 - Call 911
- Employees will not be prevented from accessing their mobile or other communication devices to seek emergency assistance, assess the safety of a situation, or communicate with a person to verify their safety. Employees' concerns will be investigated in a timely manner and they will be informed of the results of the investigation and any corrective actions to be taken.
- Other methods of effective communication
 - Updates during monthly, quarterly, bi-annual meetings with other employers in the building (at or near and around the same worksite) to discuss the plan and any updates. These meetings could involve sharing updates to the plan, discussing recent incidents, and coordinating training sessions.
 - Sharing training materials and incident reports with other employers to ensure a coordinated response to any incidents. This could involve sending copies of training materials and incident reports to other employers.



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COORDINATION WITH OTHER EMPLOYERS

GOLDEN CHARTER ACADEMY will implement the following effective procedures to coordinate implementation of its plan with other employers to ensure that those employers and employees understand their respective roles, as provided in the plan.

- All employees will be trained on workplace violence prevention.
- Workplace violence incidents involving any employee are reported, investigated, and recorded.
- When applicable at a multi employer worksite, GOLDEN CHARTER ACADEMY will ensure that if its employees experience workplace violence incident that GOLDEN CHARTER ACADEMY will record the information in a violent incident ACADEMY.CHARTER ACADEMY shall also provide a copy of that log to controlling employer.

WORKPLACE VIOLENCE INCIDENT REPORTING PROCEDURE

GOLDEN CHARTER ACADEMY will implement the following effective procedures to ensure that all threats or acts of workplace violence are reported to an employee's supervisor or manager, who will inform the WVPP administrator. If that's not possible, employees will report incidents directly to the WVPP administrator, **MCKINLEY LEE- DIRECTOR OF QUALITY CONTROL**.

A strict non-retaliation policy is in place, and any instances of retaliation are dealt with swiftly and decisively. An employee who retaliates against a coworker for reporting an incident could be disciplined or terminated.

EMERGENCY RESPONSE PROCEDURES

GOLDEN CHARTER ACADEMY has in place the following specific measures to handle actual or potential workplace violence emergencies:

Effective means to alert employees of the presence, location, and nature of workplace violence emergencies by the following:

- **Radio System: Use radios to communicate specific trained codes for emergency situations.**
- **Emergency Text Messages: Send concise and urgent text messages to**



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employees' mobile phones.

- **Public Address (PA) Systems: Use PA systems to broadcast emergency announcements throughout the workplace.**
- **Sirens or Alarms: Audible alarms that signal an emergency.**

GOLDEN CHARTER ACADEMY will have evacuation or sheltering plans in place:

See GCA Evacuation Plan and Handbook

How to obtain help from staff, security personnel, or law enforcement. If there is immediate danger, call for emergency assistance by dialing 9-1-1, and then notify the WVPP Administrator.

In the event of an emergency, including a Workplace Violence Emergency, contact the following:

Responsible Person	Job Title/Position	WVPP Responsibility(ies)	Phone #	Email
DAVID HERSPING	CAMPUS SAFETY COORDINATOR	Responsible for emergency response, hazard identification, and coordination with other employers. DAVID HERSPING conducts safety inspections, coordinates emergency response procedures, and communicates with others about the plan.	(559) 706-4876	d.herspring@goldencharteracademy.org
ASHALYNN JAMES	OFFICE MANAGER		(559) 293-3157	a.james@goldencharteracademy.org
JACKIE XIONG	EXECUTIVE ASSISTANT		(916) 305-0085	j.xiong@goldencharteracademy.org

WORKPLACE VIOLENCE HAZARD IDENTIFICATION AND EVALUATION

The following policies and procedures are established and required to be conducted by GOLDEN CHARTER ACADEMY to ensure that workplace violence hazards are identified and evaluated:

Periodic inspections are performed according to the following schedule:



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1. No less than once a quarter
2. When the Workplace Violence Prevention Program is implemented;
3. When new, previously unidentified workplace violence/security hazards are recognized;
4. When occupational injuries or threats of injury occur; and
5. Whenever workplace conditions warrant an inspection.
6. Within 30 days of the reported incident a follow-up inspection is warranted.

Periodic Inspections

Periodic inspections of workplace violence hazards will identify unsafe conditions and work practices. This may require assessment for more than one type of workplace violence. Periodic Inspections shall be conducted on a quarterly basis.

Periodic inspections to identify and evaluate workplace violence and hazards will be performed by the following designated personnel in the following areas of the workplace:

Specific Person Name/Job Title	Area/Department/Specific location
MCKINLEY LEE DIRECTOR OF QUALITY OF CONTROL	OFFICE OF DIRECTOR OF QUALITY CONTROL
BRICE BRITTSAN FIELD EXPERIENCE COORDINATOR	CAMPUS FLOATER
DAVID HERSPRING CAMPUS SAFETY COORDINATOR	OFFICE/SAFETY/CAMPUS FLOATER

Inspections for workplace violence hazards include assessing:

- The exterior and interior of the workplace for its attractiveness for robbers.
- The need for violence surveillance measures, such as mirrors and cameras.
- Procedures for employee response during a robbery or other criminal act, including our policy prohibiting employees, who are not security guards, from confronting violent persons or persons committing a criminal act.
- Procedures for reporting suspicious persons or activities.



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- Effective location and functioning of emergency buttons and alarms.
- Posting of emergency telephone numbers for law enforcement, fire, and medical services.
- Whether employees have access to a telephone with an outside line.
- Whether employees have effective escape routes from the workplace.
- Whether employees have a designated safe area where they can go in an emergency.
- Adequacy of workplace security systems, such as door locks, entry codes or badge readers, security windows, physical barriers, and restraint systems.
- Frequency and severity of threatening or hostile situations that may lead to violent acts by persons who are service recipients of our establishment.
- Employees' skill in safely handling threatening or hostile service recipients (example: security guards).
- Effectiveness of systems and procedures that warn others of actual or potential workplace violence danger or that summon assistance, e.g., alarms or panic buttons.
- The use of work practices such as the "buddy" system for specified emergency events.
- The availability of employee escape routes.
- How well our establishment's management and employees communicate with each other.
- Access to and freedom of movement within the workplace by non-employees, including recently discharged employees or persons with whom one of our employees is having a dispute.
- Frequency and severity of employees' reports of threats of physical or verbal abuse by managers, supervisors, or other employees.
- Any prior violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace.

WORKPLACE VIOLENCE HAZARD CORRECTION

Workplace violence hazards will be evaluated and corrected in a timely manner. GOLDEN



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CHARTER ACADEMY will implement the following effective procedures to correct workplace violence hazards that are identified:

Corrective measures for *Type I* workplace security hazards can include:

1. Making the workplace unattractive to robbers and other criminal acts.
2. Utilizing security guards and surveillance measures, such as cameras or mirrors, to provide information as to what is going on outside and inside the workplace.
3. Reporting procedures for notifying designated employees of suspicious persons or activities.
4. Posting emergency telephone numbers for law enforcement, fire and medical services where employees have access to a telephone with an outside line.
5. Posting signs to notify the public that limited cash is kept on the premises.
6. Limiting cash on hand and using time access safes and armored car services for large amounts of cash.
7. Training on emergency action procedures for employees, supervisors and managers.
8. Using alarm systems and access control systems.
9. Applying Crime Prevention through Environmental Design practices.

Corrective measures for *Type II* workplace security hazards include:

1. Controlling access to the workplace and freedom of movement within it, consistent with business necessity.
2. Ensuring adequate workplace security/access control systems, such as door locks, security windows, physical barriers, and restraint systems.
3. Providing worker training in recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are service recipients of our establishment.
4. Placing effective systems to warn others of a security danger or to summon assistance, e.g., alarms or panic buttons.
5. Providing procedures for a “buddy” system for specified emergency events.
6. Ensuring adequate emergency escape routes.
7. Other:

Corrective measures for *Type III* workplace security hazards include:

1. Communicating effectively our department’s workplace violence prevention policy to all employees, supervisors, and managers.
2. Improving how well our establishment’s management and employees communicate with each other.



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3. Increasing employees, supervisors' and managers' awareness of the warning signs of potential workplace violence.
4. Controlling access to, and freedom of movement within, the workplace by nonemployees, including recently discharged employees or persons with whom one of our employees is having a dispute.
5. Providing counseling to employees, supervisors or managers who exhibit behavior that represents strain or pressure which may lead to physical or verbal abuse of coworkers.
6. Ensuring all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the aggressor.

Corrective measures for Type IV workplace security hazards include:

1. Implement strict access control measures, such as keycard access, security guards, or biometric identification.
2. Install high-quality surveillance cameras and monitoring systems throughout the facility.
3. Develop and regularly review emergency response plans, including procedures for contacting law enforcement and providing medical assistance.
4. Encourage open communication and reporting of any concerning behaviors or potential threats among employees.
5. Visitor management system to track and monitor all individuals entering the premises.
6. Establish a clear and well-communicated policy on workplace violence, including consequences for any threatening or violent acts.
7. Provide employees with personal safety devices, such as panic buttons or duress alarms, in high-risk areas.
8. Collaborate with local law enforcement to ensure the facility's security measures are up-to-date and effective.

PROCEDURES FOR POST INCIDENT RESPONSE AND INVESTIGATION

After a workplace incident, the WVPP administrator or their designee will implement the following post-incident procedures:

- Visit the scene of an incident as soon as safe and practicable.
- Interview involved parties, such as employees, witnesses, law enforcement, and/or security personnel.



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- Review security footage of existing security cameras if applicable.
- Examine the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator.
- Determine the cause of the incident.
- Take corrective action to prevent similar incidents from occurring.
- Record the findings and ensure corrective actions are taken.
- Obtain any reports completed by law enforcement.
- The violent incident log will be used for every workplace violence incident and will include information, such as the attached Violent Incident Log.
 - The date, time, and location of the incident.
 - The workplace violence type of types involved in the incident.
 - A detailed description of the incident.
 - A classification of who committed the violence, including whether the perpetrator was a client or customer, family or friend of a client or customer, stranger with criminal intent, coworker, supervisor or manager, partner or spouse, parent or relative, or other perpetrator.
 - A classification of circumstances at the time of the incident, including, but not limited to, whether the employee was completing usual job duties, working in poorly lit areas, rushed, working during a low staffing level, isolated or alone, unable to get help or assistance, working in a community setting, or working in an unfamiliar or new location.
 - A classification of where the incident occurred, such as in the workplace, parking lot or other area outside the workplace, or other area.
 - The type of incident, including, but not limited to, whether it involved any of the following:
 - Physical attack without a weapon, including, but not limited to, biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting.
 - Attack with a weapon or object, including, but not limited to, a firearm, knife, or other object.
 - Threat of physical force or threat of the use of a weapon or other object.



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- Sexual assault or threat, including, but not limited to, rape, attempted rape, physical display, or unwanted verbal or physical sexual contact.
- Animal attack.
- Other.
- Consequences of the incident, including but not limited to:
 - Whether security or law enforcement was contacted and their response.
 - Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident.
 - Information about the person completing the log, including their name, job title, and the date completed.
- Reviewing all previous incidents.
- Other post-incident procedures. Support and resources, such as counseling services, are provided to affected employees and time off work if necessary.

Ensure that no personal identifying information is recorded or documented in the written investigation report. This includes information which would reveal identification of any person involved in a violent incident, such as the person's name, address, electronic mail address, telephone number, social security number, or other information that, alone or in combination with other publicly available information, reveals the person's identity.

TRAINING AND INSTRUCTION

All employees, including managers and supervisors, will have training and instruction on general and job-specific workplace violence practices. These sessions could involve presentations, discussions, and practical exercises. Training and instruction will be provided as follows:

- When the WVPP was first established.
- At employee onboarding.
- Annually to ensure all employees understand and comply with the plan.
- Whenever a new or previously unrecognized workplace violence hazard has been identified and when changes are made to the plan. The additional training may be limited to addressing the new workplace violence hazard or changes to the plan.



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GOLDEN CHARTER ACADEMY will provide its employees with training and instruction on the definitions found on page 1 of this plan and the requirements listed below:

- The employer's WVPP, how to obtain a copy of the employer's plan at no cost, and how to participate in development and implementation of the employer's plan.
- How to report workplace violence incidents or concerns to the employer or law enforcement without fear of reprisal.
- Workplace violence hazards specific to the employees' jobs, the corrective measures GOLDEN CHARTER ACADEMY has implemented, how to seek assistance to prevent or respond to violence, and strategies to avoid physical harm.
- The violent incident log and how to obtain copies of records pertaining to hazard identification, evaluation and correction, training records, and violent incident logs.
- Opportunities GOLDEN CHARTER ACADEMY has for interactive questions and answers with a person knowledgeable about the GOLDEN CHARTER ACADEMY plan.

EMPLOYEE ACCESS TO THE WRITTEN WVPP

GOLDEN CHARTER ACADEMY ensures that the WVPP plan shall be in writing and shall be available and easily accessible to employees, authorized employee representatives, and representatives of Cal/OSHA at all times. This will be accomplished by whenever an employee or designated representative requests a copy of the written WVPP, we will provide the requester with a printed copy of the WVPP, unless the employee or designated representative agrees to receive an electronic copy.

RECORDKEEPING

GOLDEN CHARTER ACADEMY will:

- o Create and maintain records of workplace violence hazard identification, evaluation, and correction, for a minimum of five (5) years.
- o Create and maintain training records for a minimum of one (1) year and include the following:
 - o Training dates.
 - o Contents or a summary of the training sessions.
 - o Names and qualifications of persons conducting the training.
 - o Names and job titles of all persons attending the training sessions.
- o Maintain violent incident logs for a minimum of five (5) years.



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- o Maintain records of workplace violence incident investigations for a minimum of five (5) years.
- o The records shall not contain medical information per subdivision (j) of section 56.05 of the Civil Code.
- o All records of workplace violence hazard identification, evaluation, and correction; training, incident logs and workplace violence incident investigations required by [LC section 6401.9\(f\)](#), shall be made available to Cal/OSHA upon request for examination and copying

EMPLOYEE ACCESS TO RECORDS

The following records shall be made available to employees and their representatives, upon request and without cost, for examination and copying within 15 calendar days of a request:

- Records of workplace violence hazard identification, evaluation, and correction.
- Training records.
- Violent incident logs.

REVIEW AND REVISION OF THE WVPP

The Company's WVPP will be reviewed for effectiveness as needed.

Review and revision of the WVPP will include the procedures listed in the EMPLOYEE ACTIVE INVOLVEMENT section of this WVPP, as well as the following procedures to obtain the active involvement of employees and authorized employee representatives in reviewing the plan's effectiveness:

- o Review of GOLDEN CHARTER ACADEMY WVPP should include, but is not limited to:
- o Review of incident investigations and the violent incident log.
- o Assessment of the effectiveness of security systems, including alarms, emergency response, and security personnel availability (if applicable).
- o Review that violence risks are being properly identified, evaluated, and corrected. Any necessary revisions are made promptly and communicated to all employees. [These revisions could involve changes to procedures, updates to contact information, and additions to training materials.



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EMPLOYER REPORTING RESPONSIBILITIES

As required by [California Code of Regulations \(CCR\), Title 8, Section 342\(a\). Reporting Work-Connected Fatalities and Serious Injuries](#), GOLDEN CHARTER ACADEMY will immediately report to Cal/OSHA any serious injury or illness (as defined by [CCR, Title 8, Section 330\(h\)](#)), or death (including any due to Workplace Violence) of an employee occurring in a place of employment or in connection with any employment.

I, ROBERT GOLDEN, CEO/ PRESIDENT of GOLDEN CHARTER ACADEMY, hereby authorize and ensure, the establishment, implementation, and maintenance of this written workplace violence prevention plan and the documents/forms within this written plan. I am committed to promoting a culture of safety and violence prevention in our workplace and believe that these policies and procedures will help us achieve that goal.”

Signature

Date



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INCIDENT LOG

This log must be used for every workplace violence incident that occurs in our workplace. At a minimum, it will include the information required by LC section 6401.9(d).

The information that is recorded will be based on:

- Information provided by the employees who experienced the incident of violence.
- Witness statements.
- All other investigation findings.

All information that personally identifies the individual(s) involved will be omitted from this log, such as:

- Names
- Addresses – physical and electronic
- Telephone numbers
- Social security number

Enter the date the incident occurred (Day, Month, Year)

Enter the time (or approximate time) that the incident occurred a.m./p.m.

Location(s) of Incident	Workplace Violence Type (Indicate which type(s) (Type 1, 2,3,4))
[Enter location(s) where the incident occurred]	[Enter the workplace violence type(s)]

Check which of the following describes the type(s) of incident, and explain in detail:

Note: It's important to understand that "Workplace Violence Type" and "Type of Incident" have separate requirements. **For this part of the log, "Type of Incident" specifically refers to the nature or characteristics of the incident being logged. It does not refer to the type of workplace violence.**

- Physical attack without a weapon, including, but not limited to, biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting.



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Workplace violence committed by: [For confidentiality, only include the classification of who committed the violence, including whether the perpetrator was a client or customer, family or friend of a client or customer, stranger with criminal intent, coworker, supervisor or manager, partner or spouse, parent or relative, or other perpetrator.]

Circumstances at the time of the incident: [write/type what was happening at the time of the incident, including, but not limited to, whether the employee was completing usual job duties, working in poorly lit areas, rushed, working during a low staffing level, isolated or alone, unable to get help or assistance, working in a community setting, or working in an unfamiliar or new location.]

Where the incident occurred: [Where the incident occurred, such as in the workplace, parking lot or other area outside the workplace, or other area.]

Consequences of the incident, including, but not limited to:

- Whether security or law enforcement was contacted and their response.
- Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident.

Include information on what the consequences of the incident were.

Were there any injuries? Yes or No. Please explain:

- o Were emergency medical responders other than law enforcement contacted, such as a Fire Department, Paramedics, On-site First-aid certified personnel? Yes or No. If yes, explain below:



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Did the severity of the injuries require reporting to Cal/OSHA? If yes, document the date and time this was done, along with the name of the Cal/OSHA representative contacted.

A copy of this violent incident log needs to be provided to the employer. Indicate when it was provided and to whom.

This violent incident log was completed by:



Coversheet

Consideration & Approval of the 2024-2025 Audit Contract

Section: V. Action Items
Item: B. Consideration & Approval of the 2024-2025 Audit Contract
Purpose:
Submitted by:
Related Material: Golden Charter Academy Audit & Tax Engagement Letter 2025-2027.pdf



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 26, 2025

Governing Board and Management
Golden Charter Academy
1626 West Princeton Ave.
Fresno, CA 93705-3705

We are pleased to confirm our understanding of the services we are to provide for Golden Charter Academy for the fiscal years ending June 30, 2025, 2026, and 2027.

Audit Scope

We will conduct an audit of the consolidated financial statements of Golden Charter Academy, (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, 2026, and 2027, the related consolidated statements of activities, functional expenses and cash flows for the year then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. LEA Organization Structure
2. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Reconciliation of Financial Reports –Alternative Form with Audited Financial Statements
6. Consolidating Statements

**A Federal Single Audit under Uniform Guidance is applicable in any year that the Organization expends more than the Single Audit Threshold in Federal funds.*

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

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- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable
- An opinion (or disclaimer of opinion) on compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance, and the *Guide for Annual Audits of K-12 Local Education Agencies and the State Compliance Reporting* and will include test of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations are attributable to the Organization or to acts by management of employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audit nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Audit Procedures-Internal Controls

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance. A Federal Single Audit under Uniform Guidance becomes applicable when the Organization expends more than the Single Audit Threshold in Federal funds in any given year.

Tax Preparation and Other Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary for the fiscal year(s) ending June 30, 2025, 2026, and 2027. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the informational returns, but management must make all decisions with regard to those matters.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

If, during our tax preparation, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to tax preparation, it is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Golden Charter Academy. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to ten copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. We will file the report by the published deadline with the Office of the State Controller, California Department of Education, the authorizing agency(ies) of the Organization's charter school(s), and, if different, the applicable County Office of Education and/or Superintendent of Schools where each charter school operates. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for professional services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Audit Services	\$ 16,000	\$ 17,280	\$ 18,660
Tax Preparation:			
Golden Charter	1,850	1,850	1,850
GOLD, LLC	500	500	500
Total Cost of Professional Services	<u>\$ 18,350</u>	<u>\$ 19,630</u>	<u>\$ 21,010</u>

**If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$5,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than the Single Audit Threshold in Federal funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of charter schools or other programs operated by the Golden Charter Academy during the period under this agreement, shall be in addition to the above maximum fee.

Optional tax preparation services will only be performed if noted as agreed upon by selection of “audit and tax preparation” in your response. Selection of “audit only” will exclude our responsibilities to perform the tax preparation services noted within this letter unless these services are outlined in a separate engagement letter. Our responsibilities do not include preparation of any other tax returns not previously mentioned that may be due to any taxing authority.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. For tax preparation services, each annual engagement will be complete upon the delivery of completed tax returns to you.

In the event that the nonprofit organization operating a single charter school experiences a school closure, a retainer in the full amount of the annual contract would be deemed necessary prior to beginning services for that year.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 local education agencies pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2025, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2027 may be secured on a year-by-year basis, subject to the agreement of the Organization and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc. has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Marcy Kearney, CPA
Partner
Christy White, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Golden Charter Academy.

Please check your selection:

_____ Audit Only

_____ Audit and Tax Preparation

Signature

Title

Date