



GRANITE MOUNTAIN CHARTER SCHOOL

10535 Foothill Blvd #100, Rancho Cucamonga, CA 91730

Phone (909) 906-3593

Fax (909) 324-2720

**Regular Board Meeting
Granite Mountain Charter School
October 26th, 2023, 6:30 p.m.
10535 Foothill Blvd. #100
Rancho Cucamonga, CA 91730**

Teleconference Link:

<https://granitemountainschool.zoom.us/j/8593877639?pwd=OFlpdkNCQkhZcWVackppdmxKeEFIZzo9>

AGENDA

	Description	Presenter	Page #
1.	Call to Order		
2.	Approval of the Agenda		
3.	Public Comments		
4.	Executive Director's Report a. Business Services b. Staffing c. Academics d. Secondary Education e. Student Support f. Specialized Pupil Services g. Operations h. Administrative Support h. Looking Forward i. Questions?	Brook MacMillan	4
5.	Family and Community Engagement Summit Update	Director of Community Engagement, April Tilden	36
6.	Consent Agenda - Consideration for Action - One motion and vote will enact all consent agenda items		



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	that are routine in nature* a. August 24th, 2023 Regularly Scheduled Board Meeting Minutes b. Amended Executive Director Plan of Coverage c. Amended Appointment of the 23-24 SELPA Representative		a. 38 b. 41 c. 43
7.	Presentation, Discussion and Potential Action on the August and September 2023 Financials	Aaron Guibord	46
8.	Discussion and Potential Action on the 23-24 Annual Declaration of Need for Fully Qualified Teachers	Brook MacMillan	92
9.	Board Training on the Brown Act	Legal Counsel	97
10.	Board Training on Conflict of Interest	Legal Counsel	
11.	Board Training on Legislative Updates	Legal Counsel	
12.	Board of Directors' Requests		
13.	Announcement of next regular board meeting		
14.	Adjournment		

*All matters listed under Consent Agenda are considered to be routine or sufficiently supported by prior or accompanying reference materials and information as to not require additional discussion. A motion as referenced below will enact all items. There will be no separate discussion of these items prior to the time the Board of Education votes on the motion unless members of the Board, staff or public request specific items to be removed from the Consent Agenda for separate consideration for action.

Public comment rules: Speakers may be called in the order that requests are received. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. If a member of the public utilizes a translator to address the board, those individuals are allotted 4 minutes each. If the board utilizes simultaneous translation equipment in a manner that allows the board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: Granite Mountain Charter School Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at 951-290-3013 at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).



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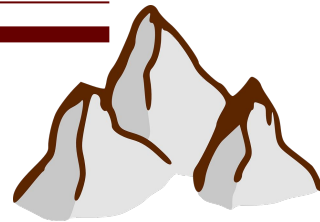
Board materials are available for public inspection at 10535 Foothill Blvd., #100, Rancho Cucamonga, CA 91730, Monday through Friday (excepting school holidays), between the hours of 8:30 a.m -12:30 p.m. and 1:00 p.m. - 3:00 p.m.



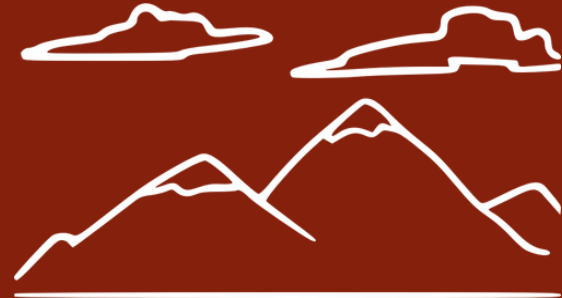
Granite Mountain Charter School

Executive Director's Report

October 26th, 2023



Business Services



Business Services Division Updates

Instructional Materials & Supplies

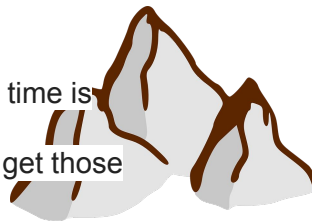
- The department has successfully procured educational materials designated for students enrolled in our GMCS Student Life Classes.
- Additionally, IMS is actively supporting various internal programs, including Student Athletics, Community Engagement, and High School Activities, by facilitating the acquisition of necessary materials. This initiative is aimed at enhancing the overall learning experiences for our students utilizing these programs.
- A significant number of our students are actively engaging in hands-on learning experiences (field trips) facilitated by approved community vendors, providing immersive learning opportunities.

Vendor

- The Vendor department has moved past its busiest time of the year. The team is continuing to work with teachers & vendors to add vendor offerings as needed and onboard new vendors requested.
- The departments new vendor specialist has been completing vendor visits.

Business Services

- Print Shop usage surged this year, surpassing expectations. All orders have been fulfilled and our turnaround time is currently less than a week.
- New items are being added to our library daily and we are working with our Community Engagement team to get those items out to events for students to check out.
- AP has implemented strategies to stay under net30.



Staffing



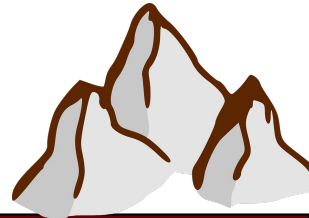
Staffing Division Updates

Community Engagement Department:

- Our Arts & Music focused GMCS Field Trip Series - Field Days launch for the 23-24 school year has been successful. In the month of October, we have been able to provide 6 unique in person experiences serving hundreds of students and families.
- The Community Engagement Department is excited to be working with HSTs in planning their own in person opportunities for their rosters.

Positive School Culture:

- Our Leadership Team has begun engaging in Diversity, Equity, Inclusion and Accountability work. Our Directors, Chiefs and Executive Director attended our first session of the year and will be continuing the important work in order to improve outcomes for students at GMCS.
- Next, our Leadership Team will be engaging in Sensitivity Training on November 13th. Additionally, as we move forward, we will be engaging in deeper level work with our Chiefs before moving into the next stage with the whole Leadership Team.



Human Resources Updates

The GMCS Family is 301 employees strong!

Welcome to our new Trailblazers:

- K. Haloviak, High School Achievement Administrator
- K. Matamoros, Plugged In! Elementary Teacher
- M. Quesnel, Plugged In! Elementary Teacher
- L. Kowalski, Procurement Specialist
- D. O'Keefe, PBL Specialist -Science
- C. Ochoa, School Compliance Specialist
- J. Taflinger, Special Education Teacher-Case Management
- K. Duvalois, Special Education Teacher - Case Management
- T. Campbell, Director of Curriculum
- A. Kuramata, Student Registration Specialist
- Dr. Alva, Chief of Specialized Pupil Services
- D. Cary, Occupational Therapist

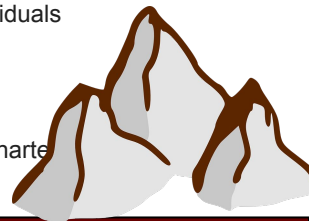
Reclassification of AD of Multilingual Learning to Director of Multilingual Learning in order to bring additional programmatic support and resources to our Multilingual Learners.

GMCS is now an E-Verify participant!

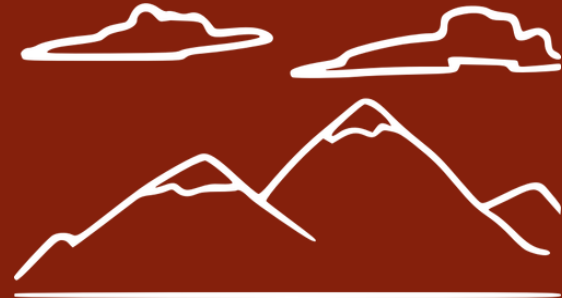
We are excited to announce that we are E-Verify participants, adding an extra layer of hiring compliance. Utilizing E-Verify, we can remotely inspect I-9 documents, streamlining the hiring process and verifying candidate's information against state and federal record databases to ensure we hire individuals authorized to work in the U.S.

CharterSafe HR Summit

The HR team would like to thank our leaders for supporting our endeavors to stay abreast of legislative changes and best practices impacting the charter landscape. We attended the CharterSafe HR Summit and relished the opportunity to network and expand our knowledge base.



Academics



LCAP and WASC Update

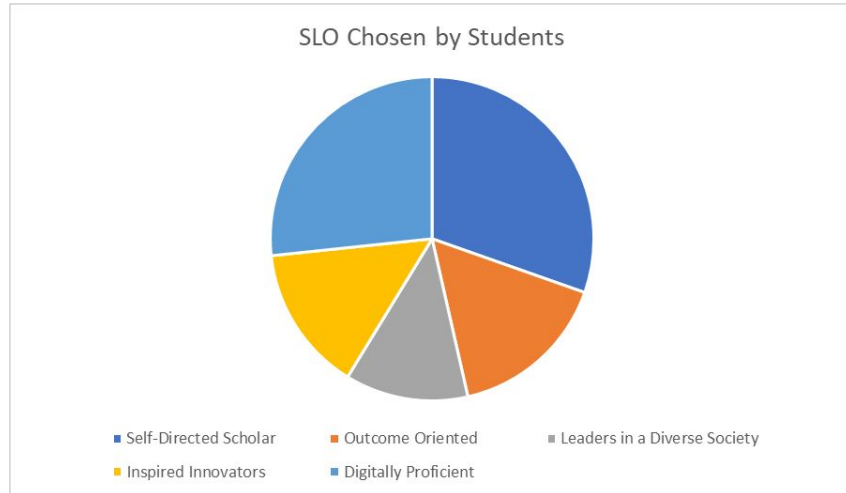
LCAP: We are actively seeking Educational Partner feedback as a part of our LCAP Community Engagement Plan. This is being implemented through meaningful discussions in the following forums:

- Trailblazer Parent Community Groups
- ELAC
- SPED University
- RA Meetings
- Divisional Staff Meetings
- Executive Cabinet Meetings

WASC: We are actively working through our WASC Action plan to meet the deadlines of our Related goals in each of the 6 goal areas that were designated by the WASC committee.

Student Achievement Updates:

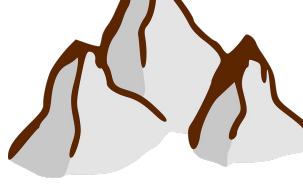
- SLO Initiative
 - Students and staff discussed our SLOs and were asked to rate students on levels of mastery of each SLO and set goals to focus on a specific SLO this school year.
 - Students scored themselves highest in the Digitally Proficient category.
 - Teachers scored their students highest in the Inspired Innovator category.
 - The SLO most commonly set as a goal for this year was Self Directed Scholar.



Grade breakdown for top SLO chosen:

- **K-2:** Self Directed Scholar, followed by Digitally Proficient
- **3-5:** Self Directed Scholar, followed by Digitally Proficient
- **6-8:** Digitally Proficient, followed by Self Directed Scholar
- **9-12:** Self Directed Scholar, followed by Digitally Proficient.

22-23 SBAC Scores



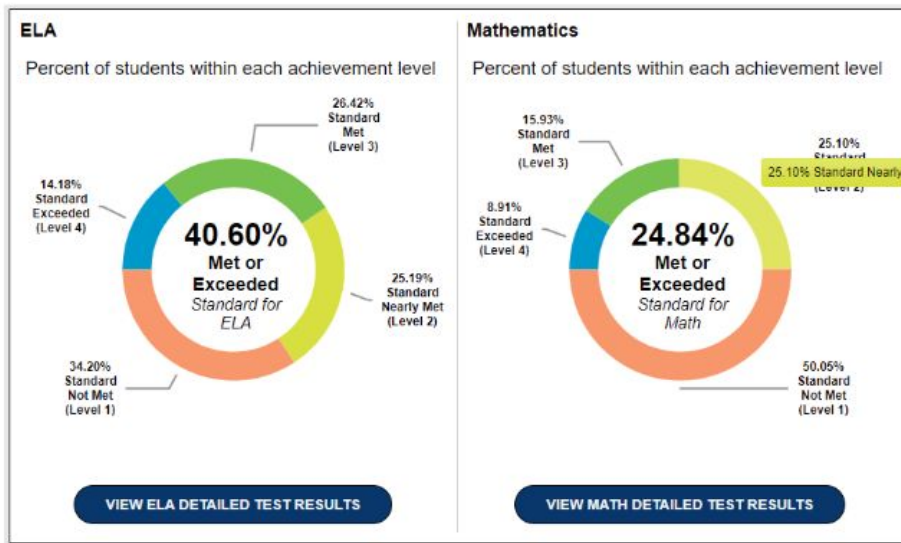
Our 22-23 SBAC Scores have been released and will be publicly shared on our school dashboard this fall. The following is a breakdown of our scores compared to the state and also to our previous year's scores.

- **Data Analysis** (graphs show on next slides)
 - Our School-wide scores were trending lower then the state by 5-10%
 - Our school-wide ELA scores decreased from 21/22
 - Our school-wide Math scores have increased from 21/22

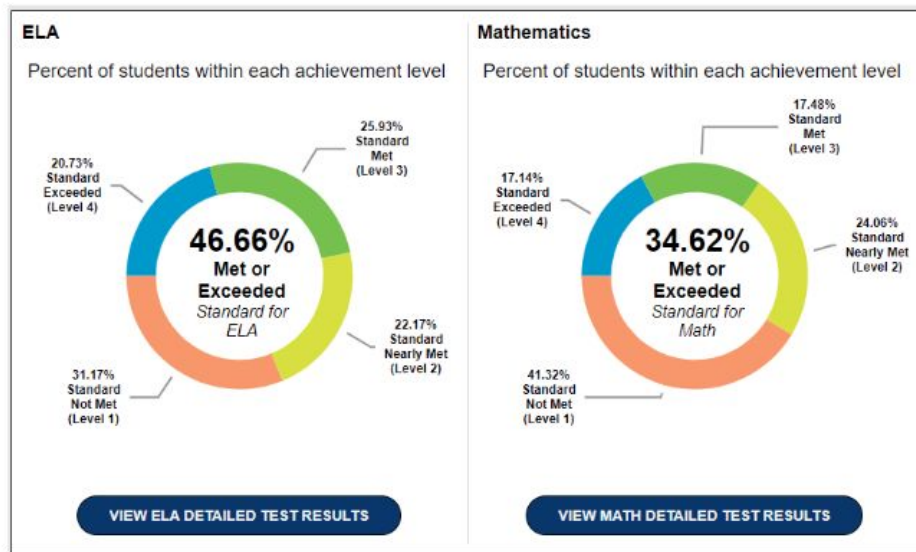
22-23 SBAC Scores vs State



GMCS Scores:



State Scores:

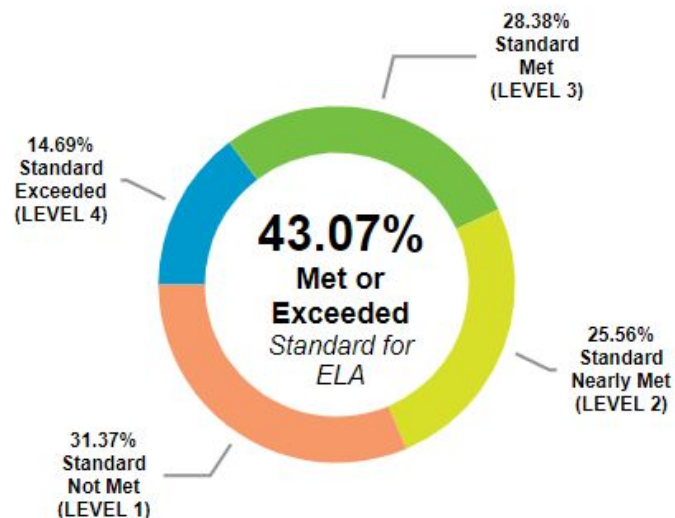


Comparison Data from 21/22 to 22/23:

21/22 Scores:

ELA

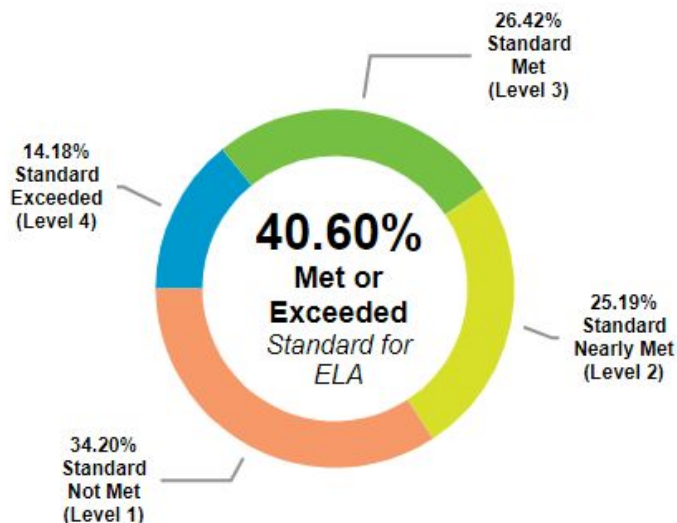
Percent of students within each achievement level



22/23 Scores:

ELA

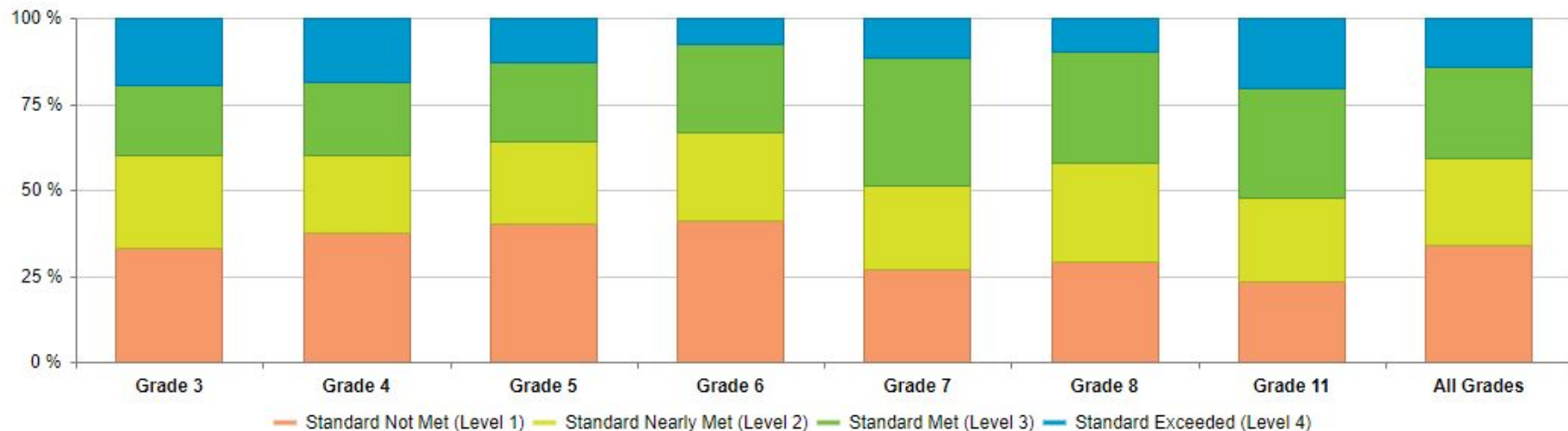
Percent of students within each achievement level



Student Achievement Updates:

22/23 ELA scores

Achievement Level Distribution

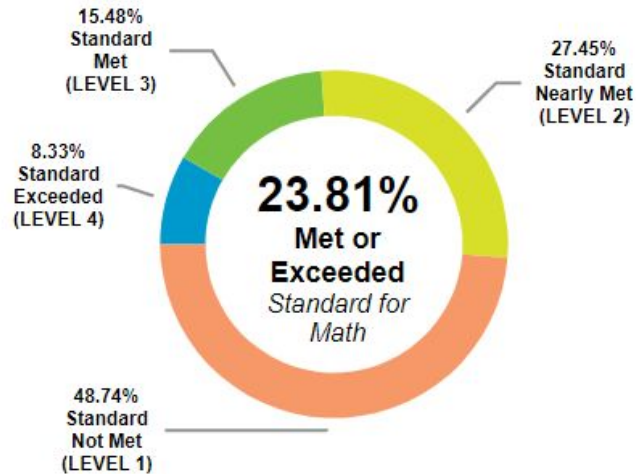


Student Achievement Updates:

21/22 Scores:

Mathematics

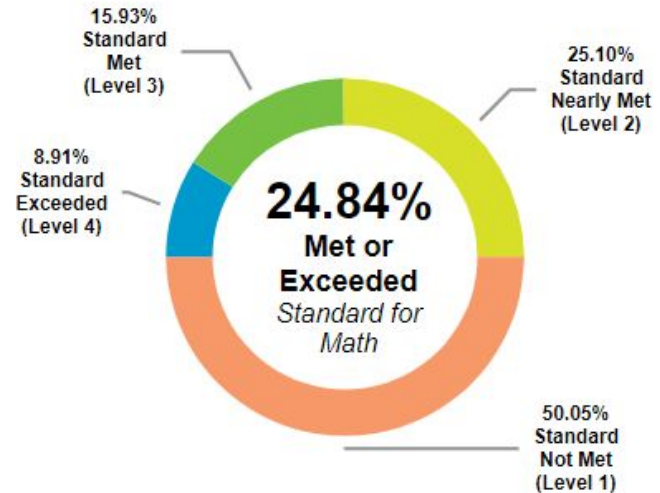
Percent of students within each achievement level



22/23 Scores:

Mathematics

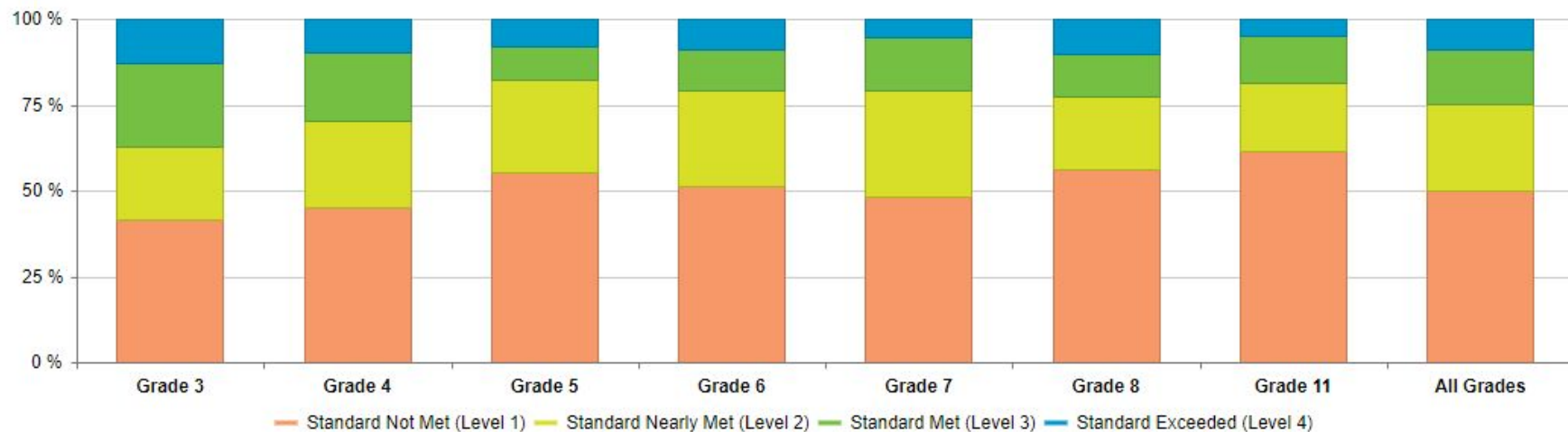
Percent of students within each achievement level



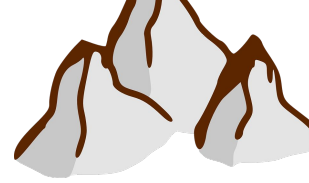
Student Achievement Updates:

22/23 Math Scores

Achievement Level Distribution



Academics Division Updates



Curriculum: The Curriculum Department is diving into early evaluation of curriculum implementations that were made for the 2023-24 School Year. The team is constructing surveys to get feedback on curriculum paths from learning coaches/students, HSTs, and other departments in order to make real time adjustments to better support students academically. A review and analysis of current curricular subscriptions is underway to determine the usage of contracted curriculum options. The curriculum team is looking at ways to provide support and training to HSTs and learning coaches that most effectively support student achievement.

Digital Learning: Currently supports over 700 students who are enrolled in over 2100 courses! Our Content Specialists are overseeing 224 different classes across four different platforms: Acellus; Edgenuity, Trailblazer Curriculum; and Savvas Textbook. This year, our Content Specialists have started to run weekly workshops focusing on their core subject material, and will, in the future, focus some of these workshops on any assessment gaps we are seeing at Granite Mountain.

Plugged In!: This department has begun to offer support opportunities for Plugged In students in grades K-12. Using STAR 360 scores and course assessments, the team has been able to analyze this data in order to plan these data driven support opportunities that are individualized based on student needs in all subject areas.

Academics Division Updates

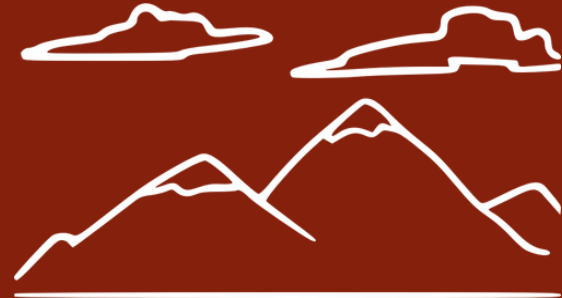


Athletics: Student Athletics & Fitness Fall semester classes began the first week of October. Athletics & Fitness Fall numbers: 11 Coaches, 371 students, 18 classes/clubs, Our newest offerings: Intramural Sports, Backyard Sports, Elementary Sports & Virtual Yoga. Spring semester sign-ups open in January with offerings starting in February.

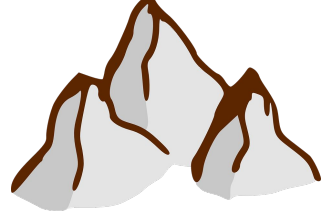
Student Life: Student Life Fall semester classes began the week of September 18th. Student Life Fall numbers: 13 Student Life teachers, 656 students, 37 classes across 18 subjects. Spring semester sign-ups open December 11th with classes beginning the week of January 29th



Secondary Education



Secondary Education Division Updates



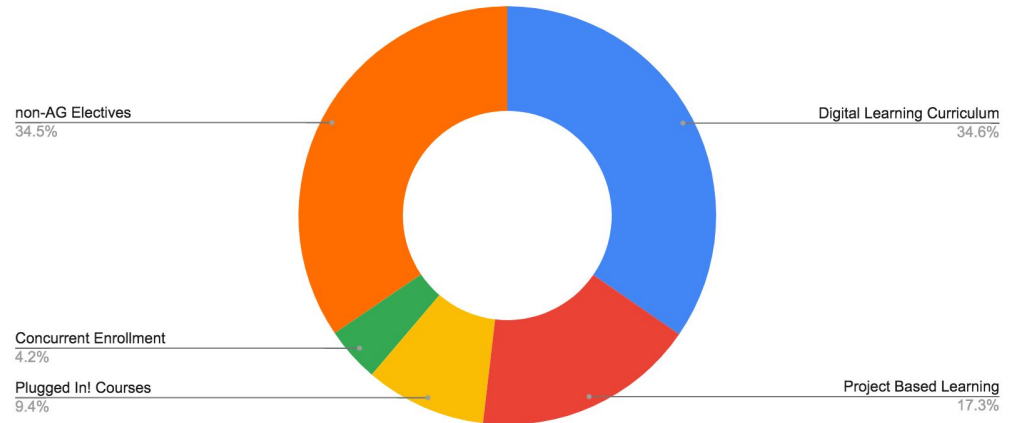
We are currently working on a deep dive into achievement data for our high school students. This will be an ongoing project for the rest of the school year as we use this data to support our LCAP and California Dashboard, as well as our WASC goals.

This month we focused on curriculum assigned by the HST for their students' courses, and the current College and Career Indicators by each graduating class, or cohort. A summary of the trends we identified are on the next two slides.

Curriculum

For all courses assigned this Fall:

- 34.3% are utilizing Digital Learning curriculum
- 17.1% are utilizing Project Based Learning
- 9.3% are utilizing Plugged In! Courses
- 4.2% are utilizing Concurrent Enrollment through community college courses
- 34.2% are in various curriculum for non-AG electives



College and Career Indicators

CCI Preparedness Trends

For the 23-24 Cohort (12th grade):

- 30 % are on track to graduate with CCI Prepared status
- Of that 30%, 70% will do so through Concurrent Enrollment

For the 24-25 Cohort (11th grade):

- 18% have already achieved CCI Prepared status
- All 18% have done so through Concurrent Enrollment

In 9th and 10th grades, we have 58 students enrolled in Concurrent Enrollment, which puts them on track for CCI preparedness in 1 to 2 years.

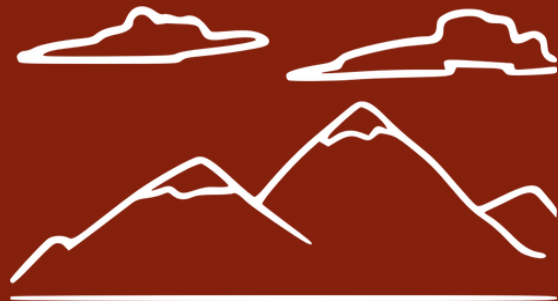
In total, we have 113 students taking Concurrent Enrollment classes which is growth from last fall's 94 students.

Summary

Through this data analysis we have identified significant growth in the area of Concurrent Enrollment.

At the Oct. 27th PLC for HST's we will be discussing how students can benefit from Concurrent Enrollment, and what resources are needed to support students both in enrolling in college courses, and achieving academic success in their courses

Student Support



Student Support Division Updates

Academic Progress Department

- GAME Time offerings are supporting GMCS students with goals-driven instruction based on our schoolwide assessment data. Students enjoy learning in this fun, interactive environment. We have increased attendance and have received positive feedback from educational partners.
- The 1:1 Tutoring offering is popular once again this year. We have filled all of our tutoring spots.
- We had many students meet their reading, typing and math Achievement Initiative Goals in LP 1 and 2.

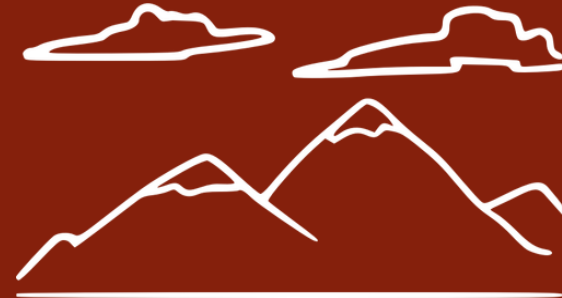
Intervention Department

- 95 SST meetings were completed in the 7th week of school. Here is a success story of a student who went through the process.
 - A follow-up SST meeting was held for a struggling 4th-grader. The following interventions were implemented:
 - A daily schedule for the Learning Coach to follow
 - Reading Eggs for 30 min. Everyday
 - MyOnReader with a quiz daily
 - GAME Time classes
 - The student is now passing all of her Acellus classes and feeling confident in her ability to read.

Social Emotional Learning and Student Support

- We elected our ELAC President, Liz Romana.
- Our new Crisis Coordinator, Rebekah Raki, is helping families by providing community resources, adding new community resources, and facilitating collaborations across departments.
- Our SEL GAME Time has had improved attendance this year as our SEL Coordinator, Terra Fujii, has led students through one topic per learning period: Setting Goals, Finding Balance, and Gratitude.

Specialized Pupil Services



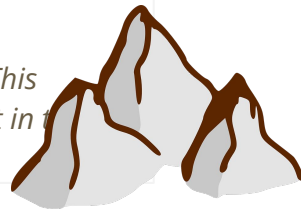
Specialized Pupil Services Division Updates

Special Education Department

- *The Special Education Department successfully held IEPs for all newly enrolled Interim students for the 2023-24 school year. For all Interim students with an enrollment date from the first day of school (8/23), a 30-day IEP meeting was held by 9/22/23.*
- *The SPED Department welcomed Julie Taflinger and Katrina Duvalois in the month of September. Both teachers have joined our Case Management Team.*
- *The SPED Leadership Team attended the "Understanding Alternate Pathway To Diploma" training on 9/15. This training was presented by the SELPA Administrators of California.*

Assessments & Related Services Department

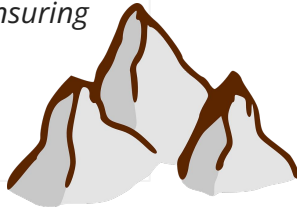
- *We welcomed our 3rd Occupational Therapist to our department last week (10/10). Dana Cary provides OT services to students per their IEPs.*
- *One of our school psychologists is participating in a 3-part training on managing behavior in the school setting. This supports in stronger development of Behavior Intervention Plans for students who need more behavioral support in educational setting.*



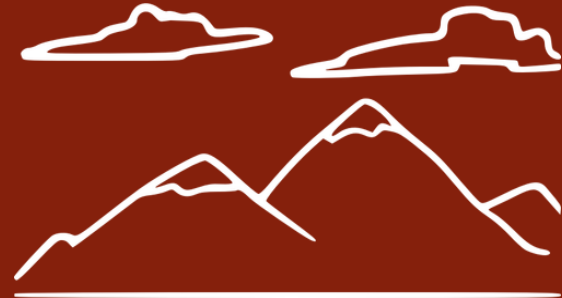
Specialized Pupil Services Division Updates

Compliance & Relations Department

- *Special Education University sessions have seen a steady increase in attendance each week. Parents and HSTs are extremely engaged and have come with excellent questions. It has become a valuable time of collaboration for parents who desire to learn more about IEPs and SPED processes.*
- *The C&R Department continues to call all newly enrolling parents of students who have an IEP to ensure they have a clear understanding of the SPED setting at GMCS and to answer any questions parents may have about what to expect at the start of school for their child's IEP services and meetings.*
- *Collaboration and meetings with various GE departments, hosting SPED Office Hours for HST questions, and daily response to GE and Parent inquiries via phone and email has been ongoing to ensure the SPS Division is effectively communicating about processes and resources that ensure compliance with state and local regulations, and most importantly- ensuring student success.*

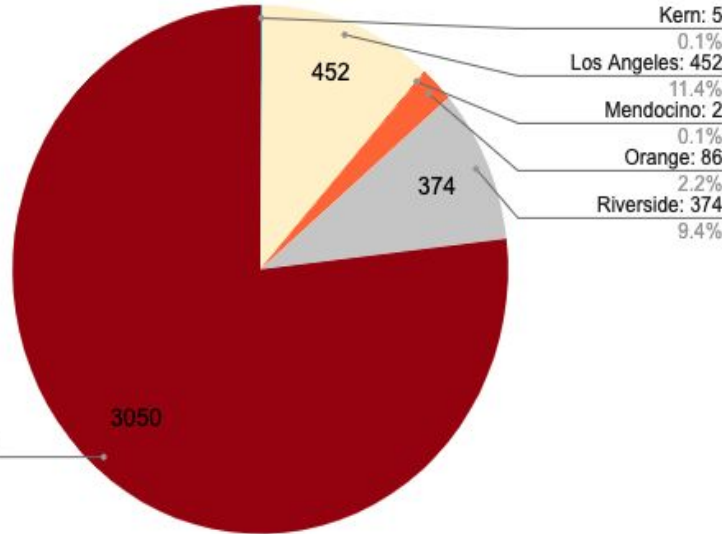


Operations



Current Student Registration Report

Current Enrollment 3,969



New Enrollment Updates

Pending Application (including +3 No app. started)	Awaiting Import	Total Potential New Students
45	7	52

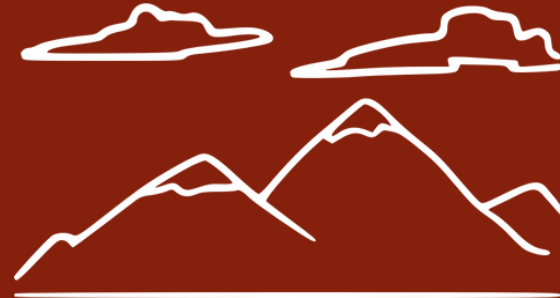
Total General Waiting List = 89

Total Projected Enrollment

Enrolled for 23-24	Total Pending Withdrawals	Potential New Enrollment (including +45 that are in Pending App. +7 Ready to Import)	Projected Total Enrollment
3,969	7	52	4,014

- Total Yearly Data:
 - Total number Interest forms received: **1,679**
 - Total families processed: **1,263**
- We will be enrolling from the waiting list to support our average ADA in alignment with our target goal for the year.

Administrative Support



Administrative Support Division Updates

The new Administrative Division is excited to be working on a number of things including:

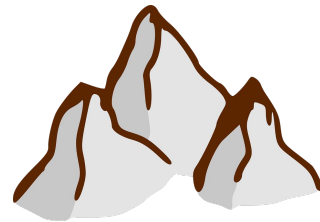
- We are working on the Comprehensive Safety Plan, safety at events and our facilities and holding regular safety committee meetings.
- Our administrative team is working with every other division to offer assistance with projects and events.
- We are working on a variety of graphic design projects for the staff.
- School spirit is a priority for our team and we are working on opening up a newly improved Spirit Store soon.
- Marketing materials for the next school year are in the works.
- We had a large number of staff members attend a conference for our schoolwide communication program, Parentsquare. We are working on becoming proficient with this system so we can launch it with fidelity in the next school year.
- We created a document to house all board policies to ensure that we have the current version of each policy accessible at all times. The school website will be also be kept current with new and updated policies.

Looking Forward....

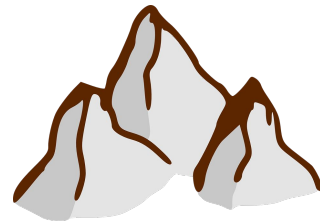
November 8-10 - CSDC Conference in Anaheim

December 5 - GMCS Winter Conference

December 14 - next GMCS Board Meeting



Questions?



Family & Community Engagement Summit Update

Director of Community Engagement, April Tilden



Family & Community Engagement Summit Update

- **Community Representation**
- **Inspire vs. Empower**
- **Resources for Families**
- **Opportunities to Connect**





Regular Board Meeting
Granite Mountain Charter School
August 24th, 2023, 6:30 p.m.
10535 Foothill Blvd. #100
Rancho Cucamonga, CA 91730

741 Lynds Hill Rd
Plymouth, VT 05056

In Attendance: Nino Lopez, Summar Yamout, Wendy Maldonado, Kevin Kearney
Through Teleconference: Ryan Callahan

1. Call to Order
Ryan Callahan called the meeting to order at 6:48 PM.
2. Approval of the Agenda
Nino Lopez motioned to approve the agenda with item 4, Closed Session, stricken from the agenda.
Wendy Maldonado seconded.
Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye
3. Public Comments
None
4. Closed Session: Litigation
1 Case
Item Stricken
5. Executive Director's Report
 - a. Business Services
 - b. Staffing
 - c. Academics
 - d. Secondary Education
 - e. Student Support
 - f. Specialized Pupil Services
 - g. Operations
 - h. Looking Forward
 - i. Questions?The Executive Director gave her report on the following:
 - a. Business Services
 - b. Staffing
 - c. Academics
 - d. Secondary Education
 - e. Student Support

- f. Specialized Pupil Services
- g. Operations
- h. Looking Forward
- i. Questions?

6. Community Engagement Department Presentation

The Director of Community Engagement, April Tilden, presented on the Community Engagement Department opportunities and offerings.

7. Consent Agenda - Consideration for Action - One motion and vote will enact all consent agenda items that are routine in nature*

- a. May 11th, 2023 Regularly Scheduled Board Meeting Minutes
- b. June 8th, 2023 Regularly Scheduled Board Meeting Minutes
- c. Approval of the Money Market Account Use for FY 24 Cash Flow
- d. CDE CONAPP 2022–2023 Certification of Assurances
- e. 22-23 Actual Education Protection Act Expenditures
- f. Amended EL Master Plan

Wendy Maldonado motioned to approve items a through f of the consent agenda.

Nino Lopez seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye

8. Discussion and Potential Action on the Board Vacancy

Nino Lopez motioned to appoint Kevin Kearney as Board Member effective immediately.

Ryan Callahan seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye

9. Presentation, Discussion and Potential Action on the June and July 2023 Financials

Aaron Guibord presented the June and July 2023 financials.

Wendy Maldonado motioned to approve the June 2023 financials.

Nino Lopez seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye

Kevin Kearney abstain

Wendy Maldonado motioned to approve July 2023 financials.

Nino Lopez seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye

Kevin Kearney abstain

10. Presentation, Discussion and Potential Action 2022- 2023 Unaudited Actual Report

Nino Lopez motioned to approve the 2022- 2023 Unaudited Actual Report.

Ryan Callahan seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye

Kevin Kearney abstain

11. Board Annual Fiscal Policies Training

Tom Nichols trained the Board on Fiscal Policies.

12. Discussion and Potential Action on the Amended Fiscal Policies and Procedures

Nino Lopez motioned to approve the Amended Fiscal Policies and Procedures with changes to section 1100 Cash Management Procedures, General #2 to include Director of Business Services and/or Business Services Administrator instead of designee.

Wendy Maldonado seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye

Kevin Kearney abstain

13. Board of Directors' Requests

Kevin Kearney requested a list of similar NCB charter schools to be emailed to him.

14. Announcement of next regular board meeting

The next Regular Board Meeting was announced for Thursday, October 26th, 2023 at 6:30 PM.

15. Adjournment

Kevin Kearney motioned to adjourn the meeting at 8:51 PM.

Wendy Maldonado seconded.

Ryan Callahan aye, Wendy Maldonado aye, Nino Lopez aye, Summar Yamout aye, Kevin Kearney aye



Amended Executive Director Plan of Coverage

Rationale

The Granite Mountain Charter School Board of Directors previously approved the Executive Director Plan of Coverage on October 13th, 2022. The Executive Director Plan of Coverage has been amended to include the Administrative Support Division.



Executive Director Plan of Coverage

Granite Mountain Charter School has a designated approval authority resolution that requires the Executive Director to approve and make specified business decisions on behalf of the school.

In the event that the Executive Director is out of the office for any reason, whether it be illness, vacation or personal leave, it is recommended that the Granite Mountain School Board approve the following coverage plan to ensure that the school is able to maintain its ordinary functions:

Full approval authority for divisions relating to the back office operations of the school would be designated to the Chief Business Officer. These divisions include: Business Division, Operations Division, **Administrative Support Division** and the Human Resources department of the Staffing division.

Full approval authority for divisions related to school operations would be designated to the Chief of Staff. These divisions include: Academics, Student Support, Specialized Pupil Support, and Staffing minus the Human Resources department.

In the event that the Executive Director AND the Chief Business Officer or Chief of Staff are absent from work for any reason, the approval authority for the Chief Business Officer would be designated to the Chief of Staff and the approval authority for the Chief of Staff would be designated to the Chief Business Officer.



Amended Appointment of the 23-24 SELPA Representative

Rationale

The Granite Mountain Charter School Board of Directors approves the Granite Mountain Charter School SELPA representative appointment annually. The 23-24 SELPA representative has been amended to remove the outgoing Chief of Specialized Pupil Supports and add the new Chief of Specialized Pupil Services and the Director of Special Education Compliance and Relations.

Granite Mountain Charter School
Board Resolution
Appointment of the 2023-2024 SELPA Representative

Whereas, Granite Mountain Charter School is committed to providing a free and appropriate educational program to all children with disabilities.

Whereas, Granite Mountain Charter School is a member of the Los Angeles County Office of Education (LACOE) SELPA; and

Whereas, the Granite Mountain Board of Directors desires to appoint an employee of the school to serve as the Granite Mountain Charter School SELPA Representative.

Now therefore be it resolved that the Granite Mountain Board of Directors hereby appoints ~~Dr. Steven Alva~~ ~~Dr. Christina Navarro-Cabero~~ to serve as its representative with the LACOE SELPA and Angelina Lafler, Johanna Penagos, and Nicole Balogh to serve as alternates.



August and September 2023 Financials

Rationale

It is the practice of the Granite Mountain Charter School Board of Directors to review the monthly school financials. The August and September 2023 financials are attached for this October 26th, 2023 board meeting.



Financials through Sep 30, 2023

Monthly Financial Board Report

Prepared for: Granite Mountain Charter School

Prepared by School's CSMC SBM - Aaron Guibord



Financial Summary

Actual to Budget:

This report is as of Aug 31, 2023, compared against our initial board-approved FY23-24 budget, based on 3,950 students enrolled and 3,832 ADA.

YTD Revenues Through **Sep 30, 2023**, are **\$7,886,673** or **-13.3% under** our current budget due to **LCFF and State SPED** revenues. As noted in prior presentations, we will expect to see a variance in LCFF revenues until the true up occurs to reflect current year enrollment. This typically occurs in February. As for State SPED, the variance is caused by timing as we have not been receiving current year apportionments so far. This will catch up once LACOE begins to release funds.

YTD Expenses Through **Sep 30, 2023**, are **\$11,597,082** or **8.5% under** our current budget due to **underspending in the 4000 and 5000 section**. Payroll related expenses are starting to draw closer to budget and are now only showing an overspend of 2.75% (\$238k). Underspending in the 4000 section is a result of curriculum, materials and supplies, and noncap student equipment. Underspending in the 5000 section is primarily attributed to educational consultants and district oversight fee. We note that the district oversight fee will not be trued up until the end of the fiscal year, so it will continue to show a variance until this occurs.

Therefore, net income is **(\$3,710,410)** or **3.8% under** our current budget.

Balance Sheet:

As of Sep 30, 2023, we had total cash of \$3,267,447, short-term liabilities of \$8,600,385, and long-term liabilities of \$1,412,454. The ending fund balance is (\$1,487,020).

Reconciled cash decreased \$2.203mil in the month of September due to expenses exceeding revenues by \$811k, and approximately \$1.733worth of revenues not being received in cash (increase to AR). This was countered by approximately \$478k worth of expenses not being paid out yet (increase to AP balance).

Supplemental Information – Cash Received

Reviewing the cash through the beginning of October 2023, and I note that we have yet to receive final FY22-23 State and Federal SPED revenue true ups, as well as August/September regular apportionments. Speaking with LACOE, they note that the FY22-23 true up apportionments have been approved in October. So, we will expect to see those amounts hit the accounts this month.

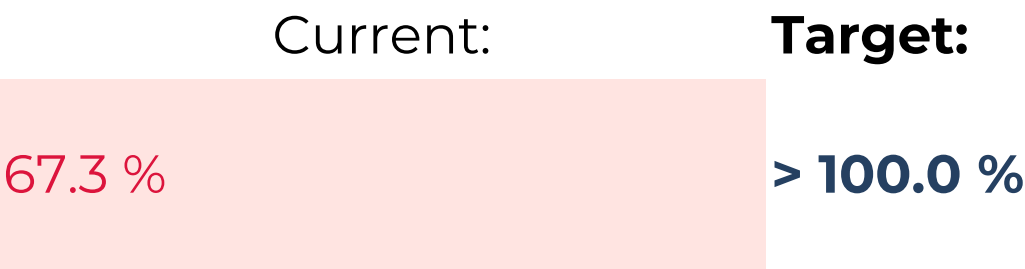


Understanding the Financial Health of the Organization

The chart below explains some of the parameters that the school’s leadership can evaluate to understand their financial health, and potential areas of weakness.

Cash Ratio

Ability to meet short-term obligations with cash



Formula:
(Cash) / (Current Liabilities)

Defensive Interval

Months of continued operation without incoming funds



Formula:
(Cash + Securities + AR)/(Average Expenses for Past 12 Months)

Current Ratio (Liquidity)

Ability to pay short-term obligations



Formula:
(Current Assets) / (Current Liabilities)

Actual to Budget Summary

FY 2023-2024, July - September

Account Description	July - September			2023-2024		
	Actual	Budget	Variance \$	Total Budget	Actual to Total Budget %	Remaining Budget
LCFF Revenue	\$7,719,848	\$8,452,884	(\$733,035)	\$45,336,742	17.0 %	\$37,616,894
Federal Revenue	-	\$4,165	(\$4,165)	\$664,778	0.0 %	\$664,778
State Revenue	\$164,724	\$46,620	\$118,104	\$2,705,391	6.1 %	\$2,540,667
Local Revenue	\$2,100	\$593,061	(\$590,960)	\$3,121,371	0.1 %	\$3,119,271
Total Revenue	\$7,886,673	\$9,096,729	(\$1,210,056)	\$51,828,283	15.2 %	\$43,941,610
Certificated Salaries	\$5,732,225	\$5,449,306	(\$282,919)	\$25,752,065	22.3 %	\$20,019,840
Classified Salaries	\$945,367	\$990,536	\$45,169	\$3,978,057	23.8 %	\$3,032,690
Benefits	\$2,189,823	\$2,189,444	(\$379)	\$8,792,948	24.9 %	\$6,603,126
Total Personnel Expenses	\$8,867,415	\$8,629,286	(\$238,128)	\$38,523,070	23.0 %	\$29,655,656
Books and Supplies	\$1,649,616	\$2,064,380	\$414,764	\$4,785,000	34.5 %	\$3,135,384
Services	\$1,069,230	\$1,969,354	\$900,125	\$8,087,393	13.2 %	\$7,018,163
Capital Outlay	-	\$4,319	\$4,319	\$17,277	0.0 %	\$17,277
Other Outgo	\$10,822	\$3,422	(\$7,400)	\$13,688	79.1 %	\$2,866
Total Operational Expenses	\$2,729,668	\$4,041,475	\$1,311,807	\$12,903,358	21.2 %	\$10,173,690
Total Expenses	\$11,597,082	\$12,670,761	\$1,073,679	\$51,426,428	22.6 %	\$39,829,345
Net Income	(\$3,710,410)	(\$3,574,033)	(\$136,377)	\$401,855	-923.3 %	\$4,112,265

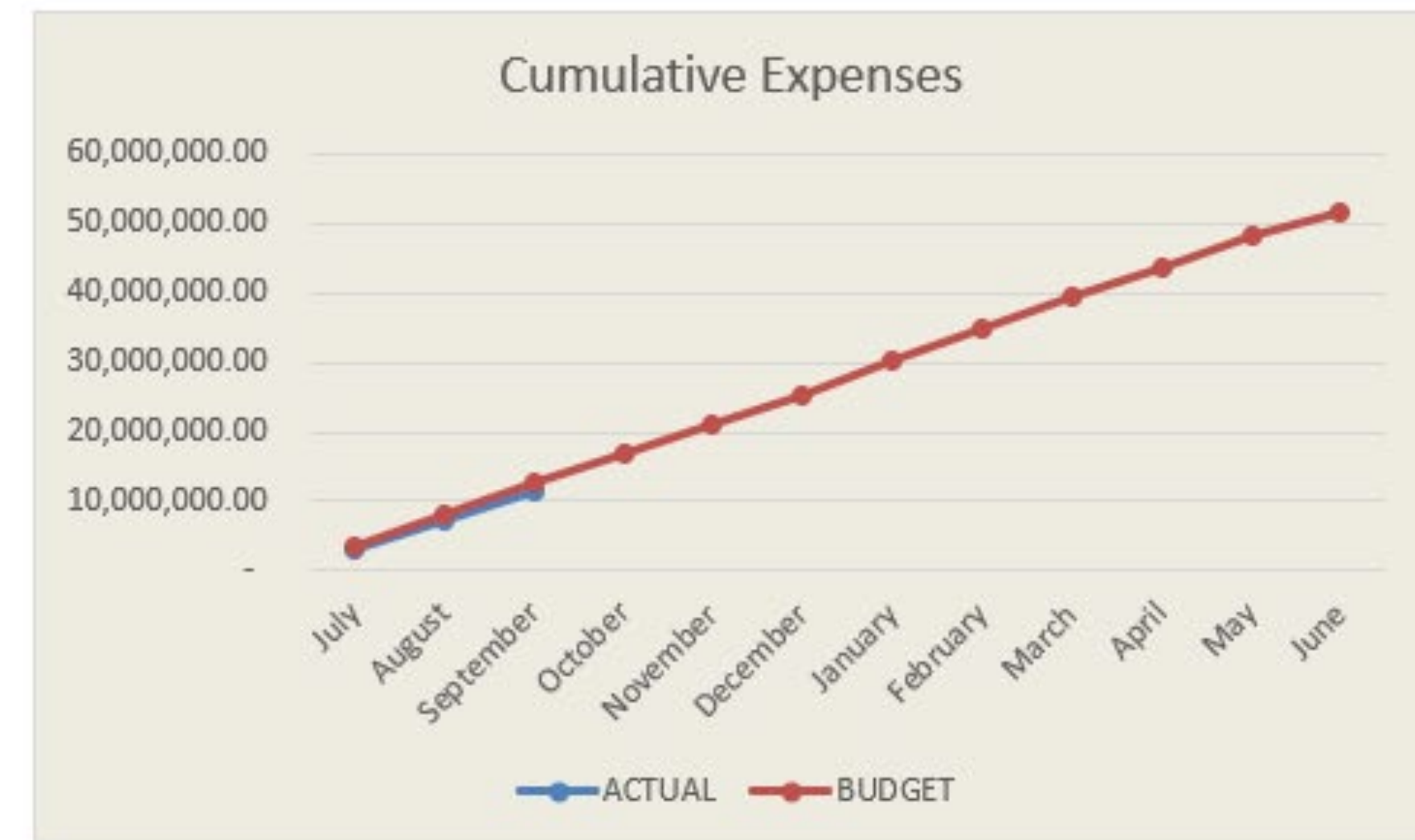
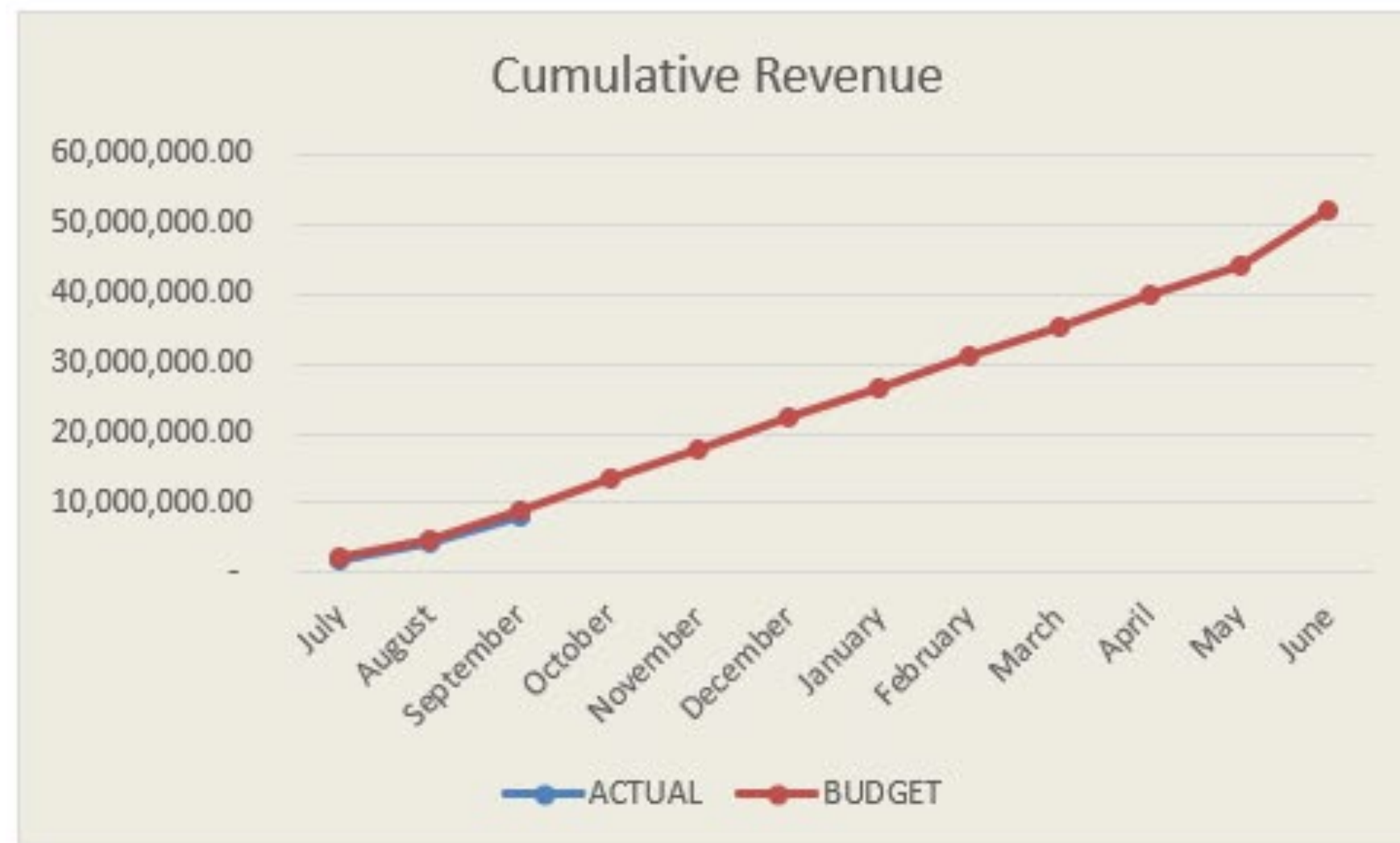
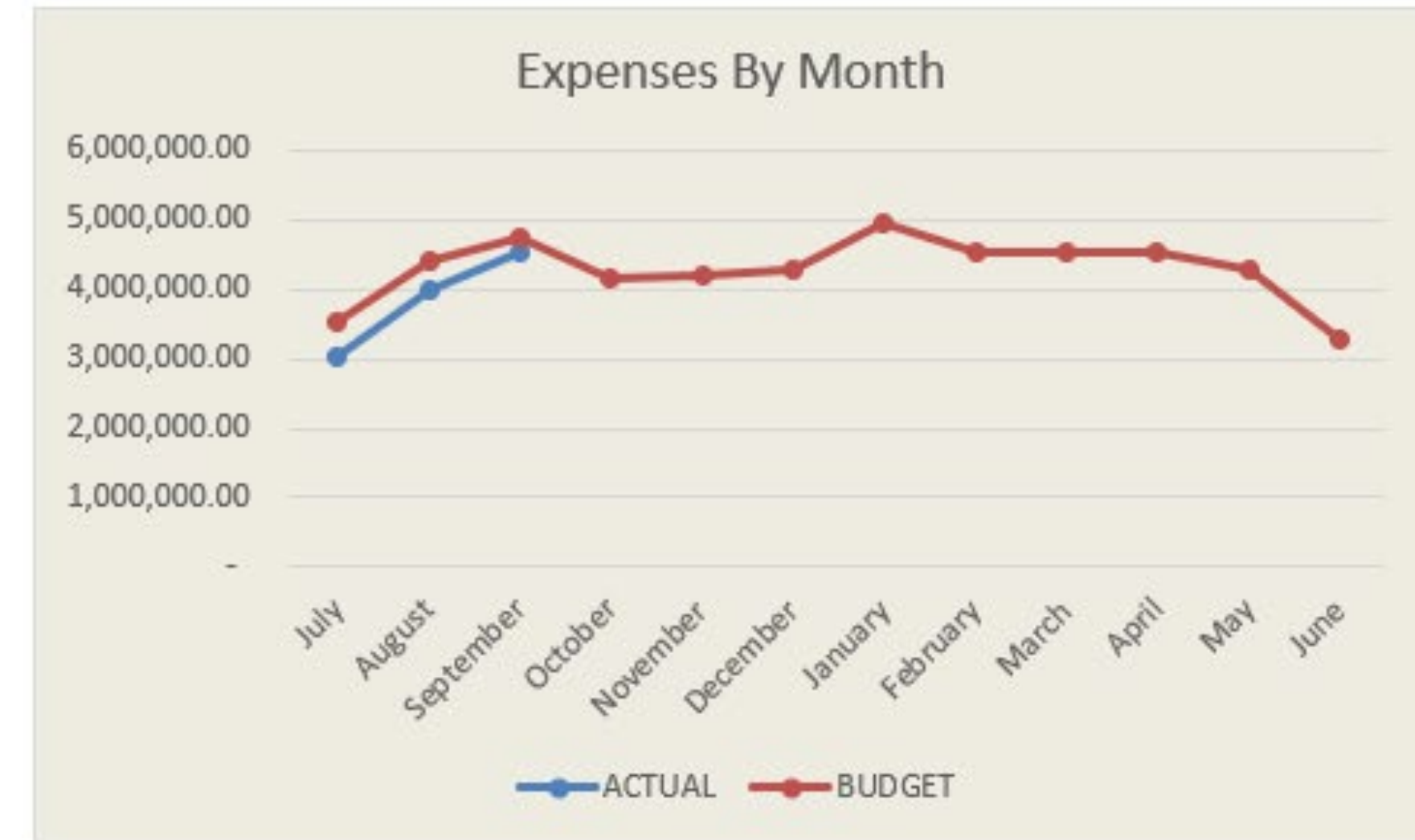
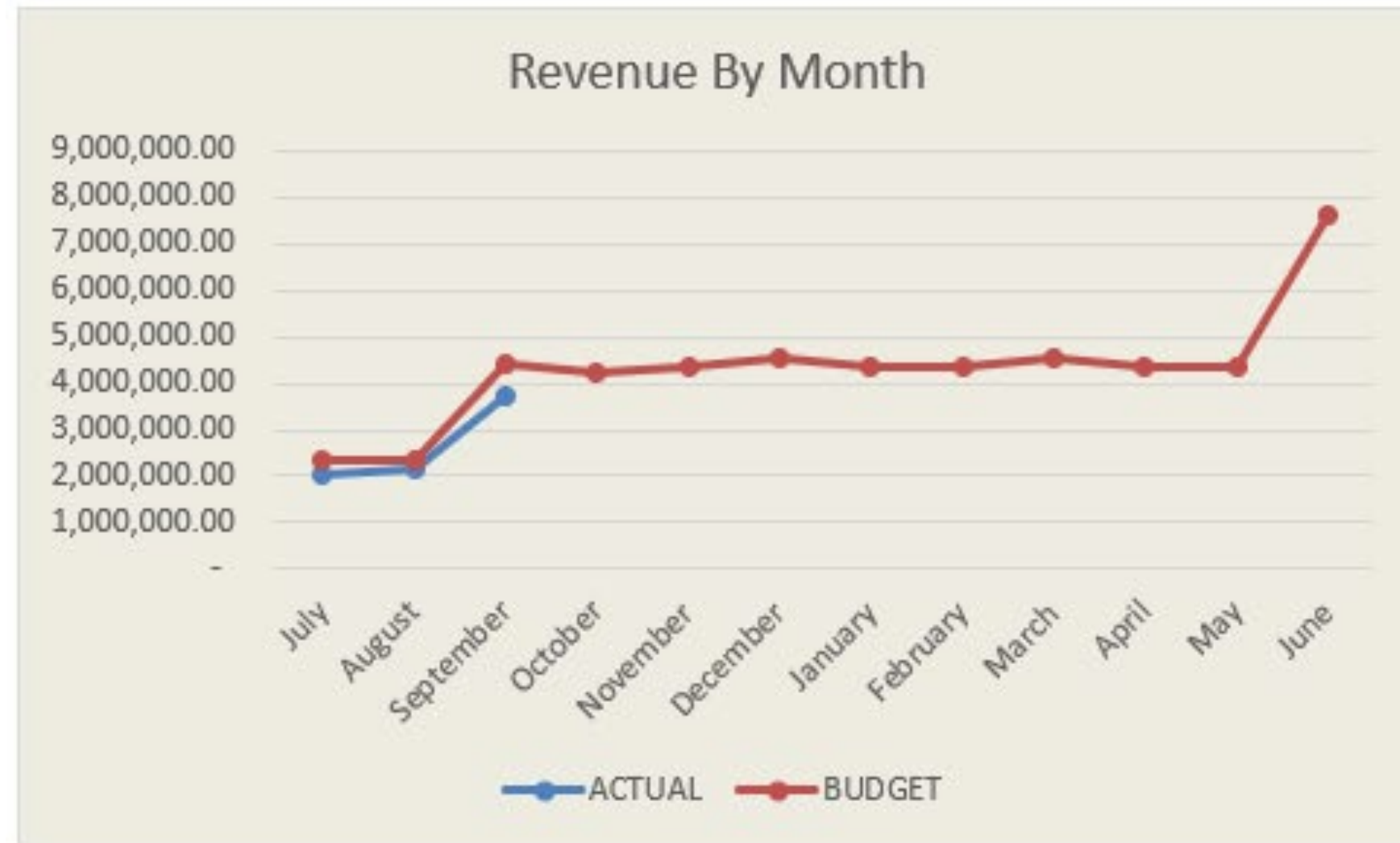
Revenue
\$7,886,673

Expenses
\$11,597,082

Surplus / (Deficit)
(\$3,710,410)

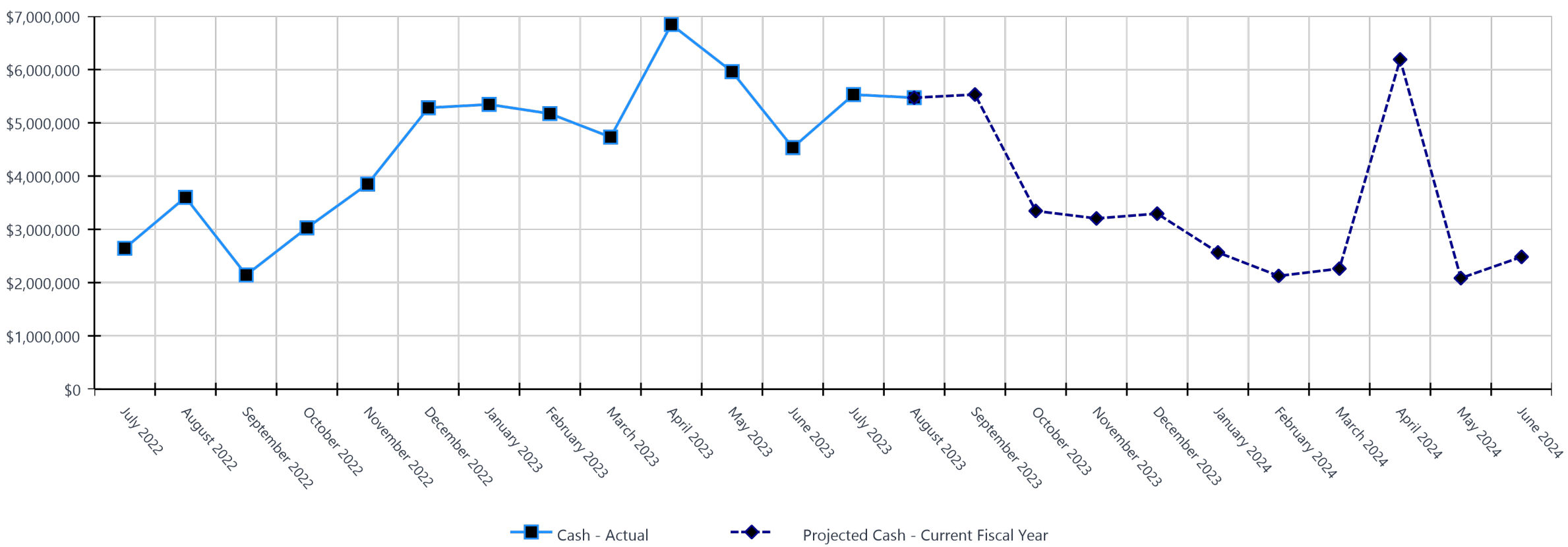
This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in ensuring you receive your revenue in a timely manner and that you stay within the board approved expenditure levels.

Monthly Revenue and Expense Charts



Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2022	\$2,644,564.55	Actual
August 2022	\$3,601,453.19	Actual
September 2022	\$2,143,799.65	Actual
October 2022	\$3,027,685.51	Actual
November 2022	\$3,850,869.31	Actual
December 2022	\$5,282,607.53	Actual
January 2023	\$5,345,150.11	Actual
February 2023	\$5,172,129.96	Actual
March 2023	\$4,731,793.93	Actual
April 2023	\$6,845,629.97	Actual
May 2023	\$5,959,671.28	Actual
June 2023	\$4,534,897.76	Actual

	Cash Amount	Actual or Projected
July 2023	\$5,529,928.01	Actual
August 2023	\$5,471,401.28	Actual
September 2023	\$5,531,045.94	Projected
October 2023	\$3,345,504.38	Projected
November 2023	\$3,205,209.82	Projected
December 2023	\$3,295,173.26	Projected
January 2024	\$2,566,588.70	Projected
February 2024	\$2,125,843.70	Projected
March 2024	\$2,262,414.14	Projected
April 2024	\$6,189,005.02	Projected
May 2024	\$2,084,655.02	Projected
June 2024	\$2,483,893.24	Projected

Balance Sheet Summary FY 2023-2024 - September

The balance sheet displays all of the school’s assets and the school’s obligations (‘liabilities’) at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

Liquidity Ratio

0.9

Assets	
Current Assets	
Accounts Receivable	\$4,421,635
Cash and Cash Equivalents	\$3,267,447
Prepaid Expenses	\$34,910
Total Current Assets	\$7,723,993
Fixed Assets	
Accumulated Depreciation	(\$35,410)
Fixed Assets	\$812,581
Total Fixed Assets	\$777,171
Other Assets	
Other Assets	\$24,655
Total Other Assets	\$24,655
Total Assets	\$8,525,819

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$1,320,174
Accrued Liabilities	\$1,256,439
Loans Payable Current	\$896,324
Other Short Term Liability	\$5,127,448
Total Current Liabilities	\$8,600,385
Long Term Liabilities	
Other Liabilities	\$1,412,454
Total Long Term Liabilities	\$1,412,454
Total Liabilities	\$10,012,839
Net Increase/(Decrease in Net Assets)	
Net Increase/(Decrease) in Net Assets	(\$3,710,410)
Total Net Increase/(Decrease) in Net Assets	(\$3,710,410)
Ending Net Assets	
Ending Net Assets	\$2,223,389
Total Net Assets	\$2,223,389
Total Liabilities and Net Assets	\$8,525,819

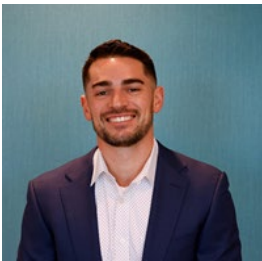
Looking Ahead

10/13/2023	CARES, ESSER, ESSER II, ESSER III expenditure report
10/15/2023	Special education one time funding reports; timing varies by SELPA
10/25/2023	Webinar #4
10/31/2023	If PENSEC filed, 20 Day Attendance Report
	ASES attendance and expenditure reports
	Federal Cash Management Data Collection (CMDC)
11/29/2023	Webinar #5
11/30/2023	UPK expenditure survey due
12/5/2023	Workshop Topic: LCAP & Accountability Planning
12/7/2023	Workshop Topic: LCAP & Accountability Planning
12/13/2023	Winter Office Hours
12/15/2023	Annual Financial Audit Report deadline
	First Interim Financial Report
12/30/2023	Charter School Revolving Loan applications due

CSMC Charter School Support Team



Executive VP of Client Services
Tom Nichols
tnichols@csmci.com



School Business Manager
Aaron Guibord
aguibord@csmci.com



Account Manager
Mai Luong
mluong@csmci.com



Associate AM
Kimber Nelson
knelson@csmci.com



HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME



Granite Mountain School

Balance Sheet

Statement of Financial Position

Reporting Book:

As of Date:

Location:

ACCRUAL

09/30/2023

GMC020--Granite Mountain School

Year To Date
09/30/2023

912000-GMC-020 - GMC Cash in General	3,256,655.55
912100-GMC-020 - GMC Money Market Account	10,791.52
Total Cash and Cash Equivalents	3,267,447.07

920000 - Accounts Receivables	1,545.61
929000 - Due from Grantor Governments	4,420,089.53
Total Accounts Receivable	4,421,635.14

933100-GMC-020 - PEX Account	19,366.74
933200-GMC-020 - PEX Account	15,543.67
Total Prepaid Expenses	34,910.41

942000 - Building/Leasehold Improvements	139,334.54
944000 - Furniture Fixtures and Equipment	6,650.00
944200 - Transportation Equipment	40,150.34
946000 - Right of Use Asset	626,446.37
Total Fixed Assets	812,581.25

942500 - Accumulated Depreciation - Building Improvements	(17,128.85)
944500 - Accumulated Depreciation - Furniture & Fixtures	(1,551.67)
944700 - Accumulated Depreciation - Transportation Equipment	(16,729.31)
Total Accumulated Depreciation	(35,409.83)

935000 - Security Deposits	24,655.24
Total Other Assets	24,655.24

Total Assets	8,525,819.28
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950000 - Accounts Payable-System	1,320,174.22
Total Accounts Payable	1,320,174.22

965000 - Deferred Revenue	4,696,541.02
966000 - Voluntary Deductions	2,942.94
966500 - Compensated Absences Payable	427,963.85
Total Other Short Term Liability	5,127,447.81

964300 - PPP/Other Loans Payable	896,324.10
Total Loans Payable Current	896,324.10
950100 - Accrued Salaries	1,060,592.69
950300 - Accrued STRS	(4,506.44)
950500 - Accounts Payable-Accrual	16,055.67
959000 - Due to Grantor Governments	184,297.00
Total Accrued Liabilities	1,256,438.92
965500 - ROU liability	648,351.49
966900 - Other General Long Term Debt	764,102.86
Total Other Liabilities	1,412,454.35
Total Liabilities without interfund due to	10,012,839.40
Net Increase/(Decrease) in Net Assets	(3,710,409.58)
979000 - Net Assets	2,223,389.46
Total Unrest Net Assets with Inc/(Dec) to date	(1,487,020.12)
Total Net Assets	(1,487,020.12)
Total Liabilities and Net Assets	8,525,819.28

Created on : 10/11/2023 8:57 AM PST

Granite Mountain Charter School

Statement of Activities - Actual vs Budget

Reporting Book:

As of Date:

Location:

	09/01/2023 Through 09/30/2023		Year To Date 09/30/2023		Year Ending 06/30/2024	
	Actual	Preliminary	Actual	Preliminary	Preliminary	Budget Diff
Net Increase/(Decrease) in Net Assets						
Total Revenue						
LCFF Revenue						
801100 - LCFF Revenues	3,592,771.00	3,913,251.48	7,584,739.00	8,261,308.68	43,480,572.00	35,895,833.00
801200 - Education Protection Account Revenue	0.00	191,575.00	0.00	191,575.00	766,300.00	766,300.00
809600 - Charter Schools Funding In-Lieu of Property Taxes	135,109.34	0.00	135,109.34	0.00	1,089,870.18	954,760.84
Total LCFF Revenue	3,727,880.34	4,104,826.48	7,719,848.34	8,452,883.68	45,336,742.18	37,616,893.84
Federal Revenue						
818100 - Special Education - Entitlement	0.00	0.00	0.00	0.00	490,361.00	490,361.00
818200 - Special Education - Mental Health	0.00	2,603.00	0.00	4,164.80	26,030.00	26,030.00
829000 - All Other Federal Revenue	0.00	0.00	0.00	0.00	148,387.00	148,387.00
Total Federal Revenue	0.00	2,603.00	0.00	4,164.80	664,778.00	664,778.00
State Revenue						
855000 - Mandated Block Grant	0.00	8,812.88	0.00	18,604.98	97,920.90	97,920.90
856000 - State Lottery Revenue	0.00	0.00	0.00	0.00	908,065.50	908,065.50
859000 - All Other State Revenues	28,204.00	0.00	28,204.00	0.00	1,551,960.00	1,523,756.00
879100 - SPED State/Other Transfers of Apportionments from Districts	0.00	13,270.05	0.00	28,014.55	147,445.00	147,445.00
879200 - SPED State/Other Transfers of Apportionments from County	(14,102.00)	0.00	136,520.00	0.00	0.00	(136,520.00)
Total State Revenue	14,102.00	22,082.93	164,724.00	46,619.53	2,705,391.40	2,540,667.40
Local Revenue						
866000 - Interest Income	207.80	0.00	1,599.48	0.00	0.00	(1,599.48)
867700 - State Local SPED Revenue	0.00	280,923.42	0.00	593,060.56	3,121,371.34	3,121,371.34
869900 - All Other Local Revenue	0.00	0.00	501.01	0.00	0.00	(501.01)
Total Local Revenue	207.80	280,923.42	2,100.49	593,060.56	3,121,371.34	3,119,270.85
Total Revenue	3,742,190.14	4,410,435.83	7,886,672.83	9,096,728.57	51,828,282.92	43,941,610.09
Total Expenses						
Salaries and Benefits						
Certificated Salaries						
110000 - Teachers' Salaries	937,179.61	1,023,827.60	2,524,212.73	1,740,506.92	10,238,276.00	7,714,063.27
112000 - Substitute Expense	0.00	195,106.90	0.00	331,681.73	1,951,069.00	1,951,069.00
120000 - Certificated Pupil Support Salaries	198,300.51	218,324.11	538,007.81	654,972.33	2,630,410.96	2,092,403.15
130000 - Certificated Supervisor and Administrator Salaries	653,824.95	640,466.43	1,908,752.48	1,921,399.29	7,716,463.04	5,807,710.56
190000 - Other Certificated Salaries	288,855.44	266,915.22	761,252.02	800,745.66	3,215,846.00	2,454,593.98
Total Certificated Salaries	2,078,160.51	2,344,640.26	5,732,225.04	5,449,305.93	25,752,065.00	20,019,839.96
Classified Salaries						
210000 - Instructional Aide Salaries	36,508.18	51,308.69	114,026.40	153,926.07	618,177.00	504,150.60
220000 - Classified Support Salaries (Maintenance, Food)	120,998.49	107,434.70	349,585.58	322,304.10	1,294,394.00	944,808.42
230000 - Classified Supervisor and Administrator Salaries	106,977.06	128,207.28	363,677.72	384,621.84	1,544,666.00	1,180,988.28
240000 - Clerical, Technical, and Office Staff Salaries	40,072.41	43,228.06	118,077.04	129,684.18	520,820.00	402,742.96
Total Classified Salaries	304,556.14	330,178.73	945,366.74	990,536.19	3,978,057.00	3,032,690.26
Benefits						
310100 - State Teachers' Retirement System, certificated positions	392,296.57	408,247.48	1,075,535.84	1,224,742.44	4,918,644.36	3,843,108.52
330100 - OASDI/Medicare Certificated, Unrestricted	28,588.22	30,992.62	79,374.90	92,977.86	373,405.00	294,030.10
330200 - OASDI/Medicare Classified	22,677.09	25,258.68	69,322.31	75,776.04	304,321.40	234,999.09
340100 - Health & Welfare Benefits, Certificated	283,095.07	209,569.28	729,184.11	628,707.84	2,524,931.08	1,795,746.97
340200 - Health & Welfare Benefits Classified	41,430.36	32,721.59	120,688.23	98,164.77	394,236.04	273,547.81
350100 - State Unemployment Insurance Certificated	1,357.88	10,437.92	6,182.00	31,313.76	125,758.00	119,576.00
350200 - State Unemployment Insurance Classified	330.39	2,223.24	542.18	6,669.72	26,786.00	26,243.82
360100 - Worker Compensation Insurance	52,044.13	8,977.17	87,125.08	26,931.51	108,158.64	21,033.56
360200 - Worker Compensation Insurance	7,614.72	1,386.75	13,521.77	4,160.25	16,707.84	3,186.07
390100 - Other Employee Benefits	5,387.98	0.00	8,346.36	0.00	0.00	(8,346.36)
Total Benefits	834,822.41	729,814.73	2,189,822.78	2,189,444.19	8,792,948.36	6,603,125.58
Total Salaries and Benefits	3,217,539.06	3,404,633.72	8,867,414.56	8,629,286.31	38,523,070.36	29,655,655.80
Operational Expenses						
Books and Supplies						
410000 - Approved Textbooks and Core Curriculum	414,032.53	357,000.00	1,007,453.10	1,122,000.00	2,550,000.00	1,536,122.93
430000 - Materials and Supplies	14,754.88	9,960.00	31,003.77	29,880.00	120,000.00	88,996.23
431500 - Classroom Materials and Supplies	176,595.22	230,000.00	369,847.47	575,000.00	1,150,000.00	759,290.94
440000 - Noncapitalized Equipment	580.72	0.00	13,093.48	0.00	90,000.00	76,478.42
441000 - Software and Software Licensing	71,983.50	50,000.00	153,361.17	150,000.00	500,000.00	342,537.41
443000 - Noncapitalized Student Equipment	60,452.29	0.00	74,856.97	187,500.00	375,000.00	199,500.23
Total Books and Supplies	738,399.14	646,960.00	1,649,615.96	2,064,380.00	4,785,000.00	3,002,926.16
Services						
520000 - Travel and Conferences	2,530.58	3,166.48	14,119.80	9,499.44	37,999.95	23,880.15
521000 - Training and Development Expense	1,000.00	2,416.53	1,900.00	7,249.59	29,000.03	27,100.03
530000 - Dues and Memberships	70,540.00	1,999.88	85,340.00	5,999.64	23,999.95	(61,340.05)
540000 - Insurance	29,182.00	35,018.50	145,910.00	157,583.25	350,185.01	204,275.01
550000 - Operation and Housekeeping Services	1,410.71	529.54	3,851.61	1,588.62	6,380.00	1,958.39
550100 - Utilities	100.00	207.50	1,463.88	622.50	2,500.00	1,036.12
560000 - Space Rental/Leases Expense	17,116.47	17,036.11	51,349.41	51,108.33	205,254.36	153,904.95

560200 - Other Space Rental	(167.50)	996.00	1,194.71	2,988.00	12,000.00	10,805.29
560500 - Equipment Rental/Lease Expense	1,421.21	1,012.51	5,000.63	3,037.53	12,198.92	7,198.29
561000 - Equipment Repair	0.00	415.00	0.00	1,245.00	5,000.00	5,000.00
580000 - Professional/Consulting Services and Operating Expenditures	1,924.00	1,328.00	13,466.00	3,984.00	16,000.00	2,534.00
580300 - Banking and Payroll Service Fees	6,443.00	4,980.00	18,445.00	14,940.00	60,000.00	41,555.00
580500 - Legal Services	19,470.00	8,300.00	48,734.70	24,900.00	100,000.00	51,265.30
580600 - Audit Services	0.00	2,132.15	0.00	6,396.45	25,688.52	25,688.52
580700 - Legal Settlements	0.00	913.00	0.00	2,739.00	11,000.00	11,000.00
581000 - Educational Consultants	235,782.23	369,350.00	332,421.11	1,108,050.00	4,450,000.00	3,989,730.07
581500 - Advertising/Recruiting	0.00	83.00	0.00	249.00	1,000.00	1,000.00
583000 - Field Trip Expenses	4,735.13	24,000.00	7,147.86	24,000.00	240,000.00	232,852.14
584200 - Services Student Athletics	0.00	4,999.71	0.00	14,999.13	59,999.97	59,999.97
587300 - Financial Services	47,393.20	51,663.70	142,179.60	154,991.10	620,000.05	477,820.45
587500 - District Oversight Fee	0.00	122,409.20	0.00	258,419.42	1,360,102.22	1,360,102.22
587700 - IT Services	117,088.61	18,255.95	117,088.61	54,767.85	219,084.00	98,395.39
589000 - Interest Expense/Fees	907.01	0.00	2,976.88	0.00	0.00	(2,976.88)
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	39,114.29	19,998.85	76,639.91	59,996.55	240,000.00	154,977.50
Total Services	595,990.94	691,211.61	1,069,229.71	1,969,354.40	8,087,392.98	6,877,761.86
Capital Outlay						
690000 - Depreciation Expense	0.00	1,439.63	0.00	4,318.89	17,276.56	17,276.56
Total Capital Outlay	0.00	1,439.63	0.00	4,318.89	17,276.56	17,276.56
Other Outgo						
714100 - Special Education Encroachment District	(63.94)	0.00	0.00	0.00	0.00	0.00
743800 - Debt Service - Interest	1,594.85	1,140.60	10,822.18	3,421.80	13,687.99	2,865.81
Total Other Outgo	1,530.91	1,140.60	10,822.18	3,421.80	13,687.99	2,865.81
Total Operational Expenses	1,335,920.99	1,340,751.84	2,729,667.85	4,041,475.09	12,903,357.53	9,900,830.39
Total Expenses	4,553,460.05	4,745,385.56	11,597,082.41	12,670,761.40	51,426,427.89	39,556,486.19
Total Net Increase/(Decrease) in Net Assets	(811,269.91)	(334,949.73)	(3,710,409.58)	(3,574,032.83)	401,855.03	4,385,123.90

Created on : 10/11/2023 8:57 AM PST

Granite Mountain Charter School

Statement of Cash Flows - Indirect Method

Reporting Book:

As of Date:

Location:

ACCRUAL

09/30/2023

Granite Mountain School

	Month Ending 07/31/2023	Month Ending 08/31/2023	Month Ending 09/30/2023
	Actual	Actual	Actual
Increase (Decrease) in Cash			
Cash flows from operating activities			
Net Increase/(Decrease) in Net Assets			
Total Revenue			
LCFF Revenue	1,995,984.00	1,995,984.00	3,727,880.34
State Revenue	0.00	150,622.00	14,102.00
Local Revenue	1,251.48	641.21	207.80
Total Revenue	1,997,235.48	2,147,247.21	3,742,190.14
Total Expenses			
Salaries and Benefits			
Certificated Salaries	1,711,835.14	1,942,229.39	2,078,160.51
Classified Salaries	313,772.22	327,038.38	304,556.14
Benefits	698,785.02	656,215.35	834,822.41
Total Salaries and Benefits	2,724,392.38	2,925,483.12	3,217,539.06
Operational Expenses			
Books and Supplies	147,883.49	763,333.33	738,399.14
Services	161,557.58	311,681.19	595,990.94
Other Outgo	5,384.20	3,907.07	1,530.91
Total Operational Expenses	314,825.27	1,078,921.59	1,335,920.99
Total Expenses	3,039,217.65	4,004,404.71	4,553,460.05
Total Net Increase/(Decrease) in Net Assets	(1,041,982.17)	(1,857,157.50)	(811,269.91)
Accounts Receivable			
920000 - Accounts Receivables	0.00	0.00	(1,545.61)
929000 - Due from Grantor Governments	2,660,574.79	1,278,294.55	(1,731,896.34)
Accounts Receivable	2,660,574.79	1,278,294.55	(1,733,441.95)
Accounts Payable			
950000 - Accounts Payable-System	(625,747.22)	385,476.93	478,040.66
Accounts Payable	(625,747.22)	385,476.93	478,040.66
Other Short Term Liabilities			
966000 - Voluntary Deductions	1,167.51	2,290.85	(2,158.76)
Other Short Term Liabilities	1,167.51	2,290.85	(2,158.76)
Loans Payable Current			
964300 - PPP/Other Loans Payable	(51,366.98)	(51,409.78)	0.00
Loans Payable Current	(51,366.98)	(51,409.78)	0.00
Accrued Liabilities			
950100 - Accrued Salaries	55,039.79	149,219.06	(1,856.36)
950300 - Accrued STRS	573.32	(3,551.21)	(1,528.55)
Accrued Liabilities	55,613.11	145,667.85	(3,384.91)
Other Assets			
933000 - Prepaid Expenses	139,087.47	224,045.75	0.00
933100-GMC-020 - PEX Account	5,571.25	(35,126.74)	28,025.66
933200-GMC-020 - PEX Account	343.19	(999.92)	(7,775.04)
Total Other Assets	145,001.91	187,919.09	20,250.62
Cash flows from operating activities	1,143,260.95	91,081.99	(2,051,964.25)
Cash flows from investing activities			
Capital Assets			
946000 - Right of Use Asset	(15,440.66)	(15,493.73)	(15,619.62)
Total Capital Assets	(15,440.66)	(15,493.73)	(15,619.62)

Net cash used by investing activities	15,440.66	15,493.73	15,619.62
Cash flows from financing activities			
Other Long Term Liabilities			
964400 - Loans Payable to CAM	(148,729.17)	(150,107.19)	(151,809.18)
965500 - ROU liability	(14,942.19)	(14,995.26)	(15,800.40)
Other Long Term Liabilities	(163,671.36)	(165,102.45)	(167,609.58)
Net cash used by financing activities	(163,671.36)	(165,102.45)	(167,609.58)
Total Increase (Decrease) in Cash	995,030.25	(58,526.73)	(2,203,954.21)
Cash, Beginning Period			
912000-GMC-020 - GMC Cash in General	1,025,705.72	4,019,985.50	3,960,817.56
912100-GMC-020 - GMC Money Market Account	3,509,192.04	1,509,942.51	1,510,583.72
Total Cash, Beginning Period	4,534,897.76	5,529,928.01	5,471,401.28
Cash, End of Period			
912000-GMC-020 - GMC Cash in General	4,019,985.50	3,960,817.56	3,256,655.55
912100-GMC-020 - GMC Money Market Account	1,509,942.51	1,510,583.72	10,791.52
Total Cash, End of Period	5,529,928.01	5,471,401.28	3,267,447.07

Granite Mountain School

Statement of Activities

Reporting Book:

As of Date:

Location:

ACCRUAL

09/30/2023

GMC020--Granite Mountain School

	<i>Month Ending</i> <i>07/31/2023</i>	<i>Month Ending</i> <i>08/31/2023</i>	<i>Month Ending</i> <i>09/30/2023</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
LCFF Revenue			
801100 - LCFF Revenues	1,995,984.00	1,995,984.00	3,592,771.00
809600 - Charter Schools Funding In-Lieu of Property Taxes	0.00	0.00	135,109.34
Total LCFF Revenue	1,995,984.00	1,995,984.00	3,727,880.34
State Revenue			
859000 - All Other State Revenues	0.00	0.00	28,204.00
879200 - SPED State/Other Transfers of Apportionments from County	0.00	150,622.00	(14,102.00)
Total State Revenue	0.00	150,622.00	14,102.00
Local Revenue			
866000 - Interest Income	750.47	641.21	207.80
869900 - All Other Local Revenue	501.01	0.00	0.00
Total Local Revenue	1,251.48	641.21	207.80
Total Revenue	1,997,235.48	2,147,247.21	3,742,190.14
Certificated Salaries			
110000 - Teachers' Salaries	712,607.27	874,425.85	937,179.61
120000 - Certificated Pupil Support Salaries	152,257.92	187,449.38	198,300.51
130000 - Certificated Supervisor and Administrator Salaries	629,626.05	625,301.48	653,824.95
190000 - Other Certificated Salaries	217,343.90	255,052.68	288,855.44
Total Certificated Salaries	1,711,835.14	1,942,229.39	2,078,160.51
Classified Salaries			
210000 - Instructional Aide Salaries	37,838.98	39,679.24	36,508.18
220000 - Classified Support Salaries (Maintenance, Food)	105,476.83	123,110.26	120,998.49
230000 - Classified Supervisor and Administrator Salaries	134,016.73	122,683.93	106,977.06
240000 - Clerical, Technical, and Office Staff Salaries	36,439.68	41,564.95	40,072.41
Total Classified Salaries	313,772.22	327,038.38	304,556.14
Benefits			
310100 - State Teachers' Retirement System, certificated positions	321,452.26	361,787.01	392,296.57
330100 - OASDI/Medicare Certificated, Unrestricted	23,719.60	27,067.08	28,588.22
330200 - OASDI/Medicare Classified	22,815.29	23,829.93	22,677.09
340100 - Health & Welfare Benefits, Certificated	277,880.82	168,208.22	283,095.07
340200 - Health & Welfare Benefits Classified	50,934.42	28,323.45	41,430.36
350100 - State Unemployment Insurance Certificated	107.60	4,716.52	1,357.88
350200 - State Unemployment Insurance Classified	0.00	211.79	330.39
360100 - Worker Compensation Insurance	0.00	35,080.95	52,044.13
360200 - Worker Compensation Insurance	0.00	5,907.05	7,614.72
390100 - Other Employee Benefits	1,875.03	1,083.35	5,387.98
Total Benefits	698,785.02	656,215.35	834,822.41
Total Salaries and Benefits	2,724,392.38	2,925,483.12	3,217,539.06
Books and Supplies			
410000 - Approved Textbooks and Core Curriculum	66,740.49	526,680.08	414,032.53
430000 - Materials and Supplies	9,481.11	6,767.78	14,754.88
431500 - Classroom Materials and Supplies	1,525.00	191,727.25	176,595.22
440000 - Noncapitalized Equipment	4,299.22	8,213.54	580.72
441000 - Software and Software Licensing	65,837.67	15,540.00	71,983.50
443000 - Noncapitalized Student Equipment	0.00	14,404.68	60,452.29
Total Books and Supplies	147,883.49	763,333.33	738,399.14
Services			
520000 - Travel and Conferences	5,023.05	6,566.17	2,530.58
521000 - Training and Development Expense	0.00	900.00	1,000.00
530000 - Dues and Memberships	11,300.00	3,500.00	70,540.00
540000 - Insurance	0.00	116,728.00	29,182.00
550000 - Operation and Housekeeping Services	140.50	2,300.40	1,410.71
550100 - Utilities	435.67	928.21	100.00
560000 - Space Rental/Leases Expense	17,116.47	17,116.47	17,116.47
560200 - Other Space Rental	0.00	1,362.21	(167.50)
560500 - Equipment Rental/Lease Expense	1,421.21	2,158.21	1,421.21
580000 - Professional/Consulting Services and Operating Expenditures	10,000.00	1,542.00	1,924.00
580300 - Banking and Payroll Service Fees	5,742.00	6,260.00	6,443.00
580500 - Legal Services	14,112.60	15,152.10	19,470.00

581000 - Educational Consultants	30,819.55	65,819.33	235,782.23
583000 - Field Trip Expenses	0.00	2,412.73	4,735.13
587300 - Financial Services	47,393.20	47,393.20	47,393.20
587700 - IT Services	0.00	0.00	117,088.61
589000 - Interest Expense/Fees	1,208.09	861.78	907.01
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	16,845.24	20,680.38	39,114.29
Total Services	161,557.58	311,681.19	595,990.94
<i>Other Outgo</i>			
714100 - Special Education Encroachment District	63.94	0.00	(63.94)
743800 - Debt Service - Interest	5,320.26	3,907.07	1,594.85
Total Other Outgo	5,384.20	3,907.07	1,530.91
Total Operational Expenses	314,825.27	1,078,921.59	1,335,920.99
Total Expenses	3,039,217.65	4,004,404.71	4,553,460.05
<i>Total Net Increase/(Decrease) in Net Assets</i>	<i>(1,041,982.17)</i>	<i>(1,857,157.50)</i>	<i>(811,269.91)</i>

Financials shown on a modified accrual basis except for June 30 which is full accrual
Created on : 10/11/2023 9:03 AM PST

Company name: Granite Mountain Charter School
Report name: Check register
Created on: 10/11/2023
Location: GMC020--Granite Mountain School

Bank	Date	Payee	Document no.	Amount Cleared
GMC General Checking - Pacific Western Bank	Account no: 1001890134			
	9/26/2023	V003738--3P Learning Inc	10018431	285.00 In Transit
	9/26/2023	V003748--A Brighter Child, Inc.	10018432	80.60 In Transit
	9/12/2023	V003748--A Brighter Child, Inc.	10018278	143.78 9/30/2023
	9/20/2023	V013611--ABC Locksmiths, Inc.	10018420	770.46 In Transit
	9/19/2023	V003771--Acorn Naturalists	10018351	25.06 9/30/2023
	9/12/2023	V003771--Acorn Naturalists	10018279	28.27 9/30/2023
	9/5/2023	V003771--Acorn Naturalists	10018213	234.40 9/30/2023
	9/26/2023	V003773--Activities For Learning, Inc.	10018433	680.36 In Transit
	9/19/2023	V003773--Activities For Learning, Inc.	10018352	801.35 9/30/2023
	9/5/2023	V003773--Activities For Learning, Inc.	10018214	922.35 9/30/2023
	9/26/2023	V012256--All About Learning Press Inc.	10018434	399.11 In Transit
	9/19/2023	V012256--All About Learning Press Inc.	10018353	8,098.01 In Transit
	9/12/2023	V012256--All About Learning Press Inc.	10018280	4,489.81 9/30/2023
	9/5/2023	V012256--All About Learning Press Inc.	10018215	4,739.94 9/30/2023
	9/26/2023	V007367--All Star Driving School Inc	10018435	585.00 9/30/2023
	9/26/2023	V003798--Amazon Capital Services	10018429	20,495.56 In Transit
	9/21/2023	V003798--Amazon Capital Services	10018421	31,395.02 9/30/2023
	9/12/2023	V003798--Amazon Capital Services	10018275	31,037.36 9/30/2023
	9/5/2023	V003798--Amazon Capital Services	10018216	11,215.32 9/30/2023
	9/19/2023	V012760--Argo Brothers Inc	10018354	96.95 9/30/2023
	9/26/2023	V003841--Art of Problem Solving	10018436	265.28 In Transit
	9/19/2023	V003841--Art of Problem Solving	10018355	167.92 9/30/2023
	9/12/2023	V003841--Art of Problem Solving	10018281	610.92 9/30/2023
	9/5/2023	V003841--Art of Problem Solving	10018217	2,026.63 9/30/2023
	9/26/2023	V005347--Attainment Company, Inc.	10018437	650.57 In Transit
	9/26/2023	V013944--Audre Taylor	10018438	255.00 In Transit
	9/12/2023	V007576--BASIC Benefits	10018282	731.52 9/30/2023
	9/12/2023	V007578--Basic CDA	10018283	10,428.43 9/30/2023
	9/26/2023	V000108--Beautiful Feet Books, Inc.	10018439	176.24 In Transit
	9/19/2023	V000108--Beautiful Feet Books, Inc.	10018356	3,734.62 9/30/2023
	9/12/2023	V000108--Beautiful Feet Books, Inc.	10018284	4,957.63 9/30/2023
	9/5/2023	V000108--Beautiful Feet Books, Inc.	10018218	6,308.50 9/30/2023
	9/19/2023	V007609--Beehively	10018357	900.00 9/30/2023
	9/26/2023	V007722--Bethany Plumb dba Iris Farms	10018440	2,130.00 In Transit
	9/26/2023	V003903--Bitsbox	10018441	209.70 In Transit
	9/26/2023	V003906--Blackbird & Company	10018442	470.50 9/30/2023
	9/19/2023	V003906--Blackbird & Company	10018358	921.91 9/30/2023
	9/12/2023	V003906--Blackbird & Company	10018285	878.27 9/30/2023
	9/19/2023	V003908--BLICK Art Materials	10018359	449.87 9/30/2023
	9/19/2023	V007792--Bookroo, Vermillion Labs LLC	10018360	93.98 In Transit
	9/26/2023	V003916--BookShark LLC	10018443	753.23 In Transit
	9/19/2023	V003916--BookShark LLC	10018361	3,887.36 9/30/2023
	9/12/2023	V003916--BookShark LLC	10018286	7,081.16 9/30/2023
	9/5/2023	V003916--BookShark LLC	10018219	14,332.18 9/30/2023
	9/26/2023	V012283--Bowlero Rancho Cucamonga	10018444	4,615.80 In Transit
	9/26/2023	V003922--Brave Writer, LLC	10018445	267.85 In Transit
	9/19/2023	V003922--Brave Writer, LLC	10018362	637.65 9/30/2023
	9/12/2023	V003922--Brave Writer, LLC	10018287	881.85 9/30/2023
	9/5/2023	V003922--Brave Writer, LLC	10018220	647.00 9/30/2023
	9/1/2023	V013075--Brett Van Ostenbridge	10018212	5,240.00 9/30/2023
	9/1/2023	V013075--Brett Van Ostenbridge	Voided - 10018056	-420.00 9/30/2023
	9/1/2023	V013075--Brett Van Ostenbridge	Voided - 10017522	-660.00 9/30/2023
	9/1/2023	V013075--Brett Van Ostenbridge	Voided - 10016806	-4,160.00 9/30/2023
	9/26/2023	V013945--BUY101	10018446	3,898.44 In Transit
	9/26/2023	V007995--Carson Dellosa Education	10018447	68.94 In Transit
	9/5/2023	V007995--Carson Dellosa Education	10018221	147.23 9/30/2023
	9/6/2023	V012641--Cengage Learning Inc.	10018272	3,890.04 9/30/2023
	9/5/2023	V000003--Charter School Management Corporation	10018222	47,393.20 9/30/2023
	9/26/2023	V000031--Charter Schools Development Center	10018448	11,850.00 In Transit
	9/26/2023	V006296--Charter Tech Services	10018449	63,080.71 In Transit
	9/19/2023	V006296--Charter Tech Services	10018363	20,082.70 In Transit
	9/22/2023	V000032--CharterSAFE		49,411.85 9/30/2023
	9/1/2023	V000032--CharterSAFE		39,429.00 9/30/2023
	9/26/2023	V008217--Classical Academic Press	10018450	86.13 In Transit
	9/19/2023	V008217--Classical Academic Press	10018364	285.95 In Transit
	9/12/2023	V008217--Classical Academic Press	10018288	169.64 9/30/2023
	9/5/2023	V008217--Classical Academic Press	10018223	216.35 9/30/2023
	9/26/2023	V013835--Clever Fox Creative LLC	10018451	45.00 In Transit
	9/12/2023	V013835--Clever Fox Creative LLC	10018289	42.00 9/30/2023
	9/26/2023	V008239--CM School Supply-Upland	10018452	8,325.59 In Transit
	9/21/2023	V008239--CM School Supply-Upland	10018422	13,257.84 9/30/2023
	9/12/2023	V008239--CM School Supply-Upland	10018277	34,111.95 9/30/2023
	9/5/2023	V008239--CM School Supply-Upland	10018224	50,379.83 9/30/2023
	9/12/2023	V004027--Colonial Life	10018290	24,961.68 9/30/2023
	9/26/2023	V008381--Cruz Violins & More	10018453	68.51 In Transit
	9/19/2023	V004065--Curiosity Chronicles	10018365	155.00 In Transit
	9/12/2023	V004065--Curiosity Chronicles	10018291	87.99 In Transit
	9/26/2023	V012260--Dash Into Learning	10018454	917.05 In Transit
	9/19/2023	V012260--Dash Into Learning	10018366	747.33 9/30/2023
	9/26/2023	V012418--David Denison dba Denison Algebra	10018455	350.00 In Transit
	9/5/2023	V012418--David Denison dba Denison Algebra	10018225	720.00 9/30/2023
	9/12/2023	V004077--DawnSignPress	10018292	69.95 9/30/2023
	9/19/2023	V008505--Digital Image Solutions	10018367	109.20 9/30/2023
	9/19/2023	V003077--Discount School Supply	10018368	83.11 9/30/2023
	9/19/2023	V012414--Draw Your World	10018369	75.30 In Transit
	9/26/2023	V014185--E4site, Inc dba Readability	10018456	109.98 In Transit
	9/26/2023	V008622--Eaglecell Group LLC	10018457	12,393.46 In Transit
	9/26/2023	V004136--Easy Grammar Systems	10018458	69.80 In Transit
	9/5/2023	V006327--Edmentum	10018226	1,728.00 9/30/2023
	9/19/2023	V004165--Elemental Science	10018370	347.88 9/30/2023
	9/12/2023	V004165--Elemental Science	10018293	1,286.83 9/30/2023
	9/5/2023	V004165--Elemental Science	10018227	307.09 9/30/2023
	9/21/2023	V004175--EMH Sports USA Inc	10018423	4,465.00 9/30/2023
	9/5/2023	V008748--Emily Cook - Build Your Library	10018228	20.90 9/30/2023
	9/26/2023	V012309--Empire Bowl, LLC	10018459	3,710.00 In Transit

9/26/2023	V000110--Evan-Moor Educational Publications	10018460	992.69 In Transit
9/19/2023	V000110--Evan-Moor Educational Publications	10018371	3,138.61 9/30/2023
9/12/2023	V000110--Evan-Moor Educational Publications	10018294	1,088.64 9/30/2023
9/5/2023	V000110--Evan-Moor Educational Publications	10018229	1,647.44 9/30/2023
9/26/2023	V004209--FEDEX	10018461	15.55 9/30/2023
9/26/2023	V003248--Fidelity Security Life Insurance Co. - Eye Med	10018462	2,049.56 In Transit
9/19/2023	V008858--Film School 4 Teens	10018372	248.90 9/30/2023
9/26/2023	V004267--Generation Genius, Inc	10018463	524.00 In Transit
9/19/2023	V004267--Generation Genius, Inc	10018373	998.00 9/30/2023
9/12/2023	V004267--Generation Genius, Inc	10018295	1,324.00 9/30/2023
9/5/2023	V004267--Generation Genius, Inc	10018230	999.00 9/30/2023
9/19/2023	V004297--Green Kid Crafts, Inc.	10018374	105.43 9/30/2023
9/5/2023	V004307--Guitar Center	10018231	384.65 9/30/2023
9/12/2023	V009120--Hand2Mind, Inc.	10018296	25.35 9/30/2023
9/26/2023	V012262--Harbor and Sprout	10018464	379.96 In Transit
9/19/2023	V012262--Harbor and Sprout	10018375	632.17 9/30/2023
9/12/2023	V012262--Harbor and Sprout	10018297	41.14 9/30/2023
9/5/2023	V012262--Harbor and Sprout	10018232	230.59 9/30/2023
9/26/2023	V009143--HBCO LLC	10018465	78.50 In Transit
9/12/2023	V009143--HBCO LLC	10018298	184.65 9/30/2023
9/5/2023	V009143--HBCO LLC	10018233	32.00 9/30/2023
9/26/2023	V009185--High School Math Live LLC	10018466	4,675.00 In Transit
9/26/2023	V012323--Hoffman Academy	10018467	972.00 In Transit
9/26/2023	V003707--Home Science Tools	10018468	46.63 In Transit
9/19/2023	V003707--Home Science Tools	10018376	292.91 9/30/2023
9/12/2023	V003707--Home Science Tools	10018299	45.65 9/30/2023
9/5/2023	V003707--Home Science Tools	10018234	636.36 9/30/2023
9/26/2023	V004049--Homeschool In A Box Inc.	10018469	4,115.34 9/30/2023
9/12/2023	V004049--Homeschool In A Box Inc.	10018300	5,035.34 9/30/2023
9/12/2023	V009215--Homeschool Planet	10018301	74.95 9/30/2023
9/5/2023	V009215--Homeschool Planet	10018235	198.70 9/30/2023
9/26/2023	V004336--Honest History Co.	10018470	48.04 In Transit
9/26/2023	V000010--Houghton Mifflin Harcourt Publishing Co.	10018471	37.93 In Transit
9/26/2023	V013001--Icon Owner Pool 1 Inland Empire/OC Non-Business Parks, LLC	10018472	5,008.75 In Transit
9/26/2023	V013384--Imagine Learning LLC	10018473	57,500.00 In Transit
9/12/2023	V000057--Insect Lore	10018302	153.20 9/30/2023
9/26/2023	V000058--Institute for Excellence in Writing	10018474	506.95 In Transit
9/19/2023	V000058--Institute for Excellence in Writing	10018377	1,312.57 In Transit
9/12/2023	V000058--Institute for Excellence in Writing	10018303	3,552.43 9/30/2023
9/5/2023	V000058--Institute for Excellence in Writing	10018236	4,605.31 9/30/2023
9/26/2023	V004396--JackKris Publishing LLC	10018475	41.39 In Transit
9/19/2023	V004396--JackKris Publishing LLC	10018378	125.31 9/30/2023
9/5/2023	V004396--JackKris Publishing LLC	10018237	41.39 9/30/2023
9/19/2023	V012552--Janet Brinegar	10018379	366.73 In Transit
9/21/2023	V014099--Jennifer Matsumoto	10018424	68.85 9/30/2023
9/26/2023	V004418--Kaiser Foundation Health Plan Inc	10018476	155,349.34 9/30/2023
9/5/2023	V009487--Kathy Bartling dba Tutoring by Kathy Bartling	10018238	260.00 9/30/2023
9/26/2023	V003569--Kids Art Box	10018477	199.00 In Transit
9/19/2023	V003569--Kids Art Box	10018380	110.00 9/30/2023
9/26/2023	V004423--Kids Immersion LLC	10018478	119.00 In Transit
9/26/2023	V012263--Kim's Taekwondo Institute	10018479	200.00 In Transit
9/21/2023	V012573--Kirsten Joyce	10018425	145.41 9/30/2023
9/26/2023	V004435--KiwiCo, Inc	10018480	4,267.31 In Transit
9/26/2023	V012337--Knowledge Crates	10018481	194.24 In Transit
9/19/2023	V012337--Knowledge Crates	10018381	367.82 9/30/2023
9/26/2023	V012579--Krystal Yancey	10018482	144.82 In Transit
9/26/2023	V000064--Lakeshore Learning Materials, LLC	10018483	578.19 9/30/2023
9/19/2023	V000064--Lakeshore Learning Materials, LLC	10018382	1,839.11 9/30/2023
9/12/2023	V000064--Lakeshore Learning Materials, LLC	10018304	1,727.24 9/30/2023
9/5/2023	V000064--Lakeshore Learning Materials, LLC	10018239	1,084.49 9/30/2023
9/26/2023	V004453--Layers of Learning	10018484	101.99 In Transit
9/19/2023	V004453--Layers of Learning	10018383	109.79 In Transit
9/12/2023	V004453--Layers of Learning	10018305	96.99 9/30/2023
9/26/2023	V004457--Leaps & Bounds Pediatric Therapy	10018485	410.00 In Transit
9/12/2023	V009656--Learning Resources	10018306	279.41 9/30/2023
9/26/2023	V009657--Learning Without Tears	10018486	455.55 In Transit
9/19/2023	V009657--Learning Without Tears	10018384	151.26 9/30/2023
9/12/2023	V009657--Learning Without Tears	10018307	281.18 9/30/2023
9/5/2023	V009657--Learning Without Tears	10018240	536.99 9/30/2023
9/19/2023	V004466--LEGO Education	10018385	344.75 9/30/2023
9/12/2023	V004466--LEGO Education	10018308	160.49 9/30/2023
9/26/2023	V004481--Lincoln Learning Solutions	10018487	2,494.81 In Transit
9/21/2023	V012341--Lindsey Mack	10018426	137.55 In Transit
9/26/2023	V012457--Little Global Citizens, LLC	10018488	534.45 In Transit
9/26/2023	V004490--Little Passports, Inc.	10018489	1,034.35 In Transit
9/26/2023	V004497--Logic of English	10018490	425.91 In Transit
9/19/2023	V004497--Logic of English	10018386	2,344.05 9/30/2023
9/12/2023	V004497--Logic of English	10018309	1,463.64 9/30/2023
9/5/2023	V004497--Logic of English	10018241	1,650.89 9/30/2023
9/12/2023	V004511--Mad Dog Math	10018310	289.45 9/30/2023
9/19/2023	V012107--Mama Llama Linguist LLC	10018387	788.47 9/30/2023
9/20/2023	V011998--Manual Check Payment		51.45 9/30/2023
9/12/2023	V009846--Martha Alfaro dba Martha & Sons Cleaning Services	10018311	570.00 9/30/2023
9/26/2023	V009866--Mathnasium of Redlands	10018491	738.00 In Transit
9/12/2023	V000068--McGraw-Hill LLC - Lockbox 71545	10018312	1,265.28 9/30/2023
9/5/2023	V000068--McGraw-Hill LLC - Lockbox 71545	10018242	868.19 9/30/2023
9/5/2023	V012591--Melissa Duralia	10018243	329.54 9/30/2023
9/19/2023	V004550--Memoria Press	10018388	1,255.10 9/30/2023
9/12/2023	V004550--Memoria Press	10018313	1,522.63 9/30/2023
9/5/2023	V004550--Memoria Press	10018244	463.35 9/30/2023
9/26/2023	V003596--Miss Crady the Math Lady	10018492	800.00 In Transit
9/19/2023	V012415--Mosdos Press	10018389	182.60 9/30/2023
9/12/2023	V012415--Mosdos Press	10018314	262.00 In Transit
9/26/2023	V004582--Moving Beyond the Page	10018493	4,016.20 In Transit
9/19/2023	V004582--Moving Beyond the Page	10018390	7,188.27 9/30/2023
9/12/2023	V004582--Moving Beyond the Page	10018315	9,043.75 9/30/2023
9/5/2023	V004582--Moving Beyond the Page	10018245	6,947.20 9/30/2023
9/26/2023	V010068--Mystery Science	10018494	712.00 In Transit
9/19/2023	V010068--Mystery Science	10018391	356.00 9/30/2023
9/19/2023	V004620--Nature-Watch	10018392	89.48 9/30/2023
9/5/2023	V000071--NCS Pearson, Inc.	10018246	525.00 9/30/2023

9/12/2023	V004631--Nicole the Math Lady, LLC	10018316	1,010.00 9/30/2023
9/5/2023	V004631--Nicole the Math Lady, LLC	10018247	2,196.97 9/30/2023
9/26/2023	V010161--Nicole Thomas dba Nicole the Math Lady	10018495	783.00 In Transit
9/19/2023	V010161--Nicole Thomas dba Nicole the Math Lady	10018393	524.00 9/30/2023
9/12/2023	V010161--Nicole Thomas dba Nicole the Math Lady	10018317	1,569.98 9/30/2023
9/5/2023	V010161--Nicole Thomas dba Nicole the Math Lady	10018248	337.00 9/30/2023
9/26/2023	V012351--Ninos & Nature	10018496	63.99 In Transit
9/12/2023	V012351--Ninos & Nature	10018318	49.00 9/30/2023
9/26/2023	V010214--Nzingha Newton	10018497	597.00 In Transit
9/26/2023	V004646--Oak Meadow Inc.	10018498	224.48 In Transit
9/19/2023	V004646--Oak Meadow Inc.	10018394	5,497.40 9/30/2023
9/12/2023	V004646--Oak Meadow Inc.	10018319	6,402.06 9/30/2023
9/5/2023	V004646--Oak Meadow Inc.	10018249	1,125.57 9/30/2023
9/26/2023	V006414--ODP Business Solutions, LLC	10018499	277.37 In Transit
9/19/2023	V006414--ODP Business Solutions, LLC	10018395	2,494.07 9/30/2023
9/12/2023	V006414--ODP Business Solutions, LLC	10018320	196.76 9/30/2023
9/5/2023	V006414--ODP Business Solutions, LLC	10018250	1,289.44 9/30/2023
9/26/2023	V003609--Olive Tree Education, Inc.	10018500	39,750.00 In Transit
9/26/2023	V004666--Outschool, Inc.	10018501	212.00 In Transit
9/19/2023	V004678--Pandia Press	10018396	139.97 In Transit
9/12/2023	V010339--Pandia Press	10018322	368.95 9/30/2023
9/12/2023	V004678--Pandia Press	10018321	103.98 9/30/2023
9/5/2023	V004678--Pandia Press	10018251	200.97 9/30/2023
9/26/2023	V004681--Paper Scissors Stone	10018502	65.19 In Transit
9/26/2023	V012923--ParentSquare, Inc.	10018503	998.00 In Transit
9/12/2023	V012923--ParentSquare, Inc.	10018323	2,994.00 9/30/2023
9/29/2023	V003459--Payroll		168.00 9/30/2023
9/26/2023	V003459--Payroll		2,270.85 9/30/2023
9/26/2023	V003459--Payroll		3,323.35 9/30/2023
9/25/2023	V003459--Payroll		3,175.00 9/30/2023
9/25/2023	V003459--Payroll		208,482.34 9/30/2023
9/22/2023	V003459--Payroll		812,510.25 9/30/2023
9/22/2023	V003459--Payroll		18,147.00 9/30/2023
9/9/2023	V003459--Payroll		1,083.35 9/30/2023
9/9/2023	V003459--Payroll		1,798.35 9/30/2023
9/9/2023	V003459--Payroll		2,033.78 9/30/2023
9/9/2023	V003459--Payroll		1,126.26 9/30/2023
9/9/2023	V003459--Payroll		-1,083.35 9/30/2023
9/9/2023	V003459--Payroll		-1,798.35 9/30/2023
9/9/2023	V003459--Payroll		1,083.35 9/30/2023
9/9/2023	V003459--Payroll		1,798.35 9/30/2023
9/8/2023	V003459--Payroll		213,123.52 9/30/2023
9/8/2023	V003459--Payroll		-213,123.53 9/30/2023
9/8/2023	V003459--Payroll		3,095.00 9/30/2023
9/8/2023	V003459--Payroll		818,511.02 9/30/2023
9/8/2023	V003459--Payroll		17,972.00 9/30/2023
9/8/2023	V003459--Payroll		213,123.53 9/30/2023
9/8/2023	V003459--Payroll		-213,123.53 9/30/2023
9/8/2023	V003459--Payroll		213,123.53 9/30/2023
9/26/2023	V010401--Perfect Pointe Performing School of Dance	10018504	3,000.00 In Transit
9/6/2023	V004747--PresenceLearning, Inc.	10018273	55,406.41 9/30/2023
9/12/2023	V006561--PSS Waldorf Supplies, LLC	10018324	103.59 9/30/2023
9/26/2023	V000078--Rainbow Resource Center, Inc.	10018430	21,151.19 In Transit
9/19/2023	V000078--Rainbow Resource Center, Inc.	10018397	14,132.51 9/30/2023
9/12/2023	V000078--Rainbow Resource Center, Inc.	10018276	27,812.13 9/30/2023
9/5/2023	V000078--Rainbow Resource Center, Inc.	10018252	35,261.71 9/30/2023
9/21/2023	V010581--Randolph Law Group	10018428	19,470.00 9/30/2023
9/12/2023	V010693--Rockstars of Tomorrow - Chino Hills	10018325	785.00 In Transit
9/26/2023	V010702--Rolling Hills Publishing	10018505	100.00 In Transit
9/19/2023	V010702--Rolling Hills Publishing	10018398	75.00 9/30/2023
9/12/2023	V010702--Rolling Hills Publishing	10018326	130.00 9/30/2023
9/26/2023	V004812--Rooted in Language LLC	10018506	129.00 In Transit
9/5/2023	V004812--Rooted in Language LLC	10018253	258.00 9/30/2023
9/5/2023	V012901--Ruby Reads Books	10018254	106.96 9/30/2023
9/19/2023	V013836--Rutabaga Education, LLC	10018399	128.22 9/30/2023
9/12/2023	V013836--Rutabaga Education, LLC	10018327	181.02 9/30/2023
9/26/2023	V005607--San Bernardino County Superintendent of Schools	10018507	297,000.62 9/30/2023
9/7/2023	V005607--San Bernardino County Superintendent of Schools	10018274	300,047.83 9/30/2023
9/26/2023	V006053--Savvas Learning Company LLC	10018509	498.91 In Transit
9/26/2023	V006053--Savvas Learning Company LLC	10018508	750.91 In Transit
9/19/2023	V006053--Savvas Learning Company LLC	10018400	34.07 9/30/2023
9/12/2023	V006053--Savvas Learning Company LLC	10018328	1,280.59 9/30/2023
9/26/2023	V013696--Scaffolded Math & Science, LLC	10018510	46.00 In Transit
9/5/2023	V013696--Scaffolded Math & Science, LLC	10018255	100.00 9/30/2023
9/26/2023	V006124--Scholastic Inc.	10018512	125.31 In Transit
9/26/2023	V006124--Scholastic Inc.	10018511	430.04 In Transit
9/12/2023	V004853--School Pathways, LLC	10018329	15,540.00 9/30/2023
9/26/2023	V012077--Schoolhouse Discoveries LLC	10018513	957.77 In Transit
9/19/2023	V012077--Schoolhouse Discoveries LLC	10018401	20.47 9/30/2023
9/12/2023	V012077--Schoolhouse Discoveries LLC	10018330	1,156.21 9/30/2023
9/5/2023	V012077--Schoolhouse Discoveries LLC	10018256	641.57 9/30/2023
9/12/2023	V013837--Scout	10018331	399.00 In Transit
9/14/2023	V013218--Sherri Anderson	10018350	41.67 In Transit
9/26/2023	V004888--Shurley Instructional Materials, Inc.	10018514	125.92 In Transit
9/26/2023	V004900--Singapore Math Inc.	10018515	1,538.12 In Transit
9/19/2023	V004900--Singapore Math Inc.	10018402	4,368.94 9/30/2023
9/12/2023	V004900--Singapore Math Inc.	10018332	3,022.31 9/30/2023
9/5/2023	V004900--Singapore Math Inc.	10018257	3,761.50 9/30/2023
9/12/2023	V006479--SoCalGas	10018333	15.29 9/30/2023
9/26/2023	V003256--Staples - 660409	10018516	73.34 In Transit
9/26/2023	V004948--Starfall Education Foundation	10018517	65.00 In Transit
9/19/2023	V004948--Starfall Education Foundation	10018403	105.00 In Transit
9/12/2023	V004948--Starfall Education Foundation	10018334	70.00 9/30/2023
9/26/2023	V000092--Stephens Educational Services, LLC	10018518	1,029.40 In Transit
9/19/2023	V000092--Stephens Educational Services, LLC	10018404	877.90 In Transit
9/12/2023	V000092--Stephens Educational Services, LLC	10018335	368.60 9/30/2023
9/5/2023	V000092--Stephens Educational Services, LLC	10018258	1,680.80 9/30/2023
9/26/2023	V004966--Studies Weekly, Inc.	10018519	302.12 In Transit
9/19/2023	V004966--Studies Weekly, Inc.	10018405	953.82 9/30/2023
9/12/2023	V004966--Studies Weekly, Inc.	10018336	259.27 9/30/2023
9/5/2023	V004966--Studies Weekly, Inc.	10018259	2,205.50 9/30/2023

9/12/2023	V011204--Sunsational Swim School LLC	10018337	786.00 9/30/2023
9/19/2023	V000097--T-Mobile	10018406	1,655.00 9/30/2023
9/26/2023	V004990--TalkBox.Mom, Inc.	10018520	584.56 In Transit
9/26/2023	V011267--TCI	10018521	137.15 9/30/2023
9/26/2023	V005000--Teacher Synergy, LLC	10018522	121.28 In Transit
9/19/2023	V005000--Teacher Synergy, LLC	10018407	1,527.80 9/30/2023
9/12/2023	V005000--Teacher Synergy, LLC	10018338	529.84 9/30/2023
9/5/2023	V005000--Teacher Synergy, LLC	10018260	863.67 9/30/2023
9/26/2023	V005001--Teaching Textbooks, LLC	10018523	341.70 In Transit
9/19/2023	V005001--Teaching Textbooks, LLC	10018408	732.88 9/30/2023
9/12/2023	V005001--Teaching Textbooks, LLC	10018339	2,193.93 9/30/2023
9/5/2023	V005001--Teaching Textbooks, LLC	10018261	1,456.23 9/30/2023
9/26/2023	V005015--The Animation Course, LLC	10018524	150.00 In Transit
9/12/2023	V005016--The BEarth Institute, Inc.	10018340	750.00 9/30/2023
9/5/2023	V005022--The Critical Thinking Co.	10018262	114.20 9/30/2023
9/5/2023	V012498--The Dance Shop	10018263	487.50 9/30/2023
9/26/2023	V011351--The Good and the Beautiful	10018525	109.50 In Transit
9/19/2023	V011351--The Good and the Beautiful	10018409	288.63 In Transit
9/12/2023	V011351--The Good and the Beautiful	10018341	1,388.92 9/30/2023
9/5/2023	V011351--The Good and the Beautiful	10018264	412.74 9/30/2023
9/19/2023	V012620--The Independent Easel	10018410	141.17 In Transit
9/12/2023	V012620--The Independent Easel	10018342	29.95 9/30/2023
9/5/2023	V012620--The Independent Easel	10018265	211.77 In Transit
9/26/2023	V011364--The Lampo Group, LLC	10018526	133.06 In Transit
9/12/2023	V011364--The Lampo Group, LLC	10018343	133.46 9/30/2023
9/5/2023	V011364--The Lampo Group, LLC	10018266	89.99 9/30/2023
9/19/2023	V014041--The OT Toolbox LLC	10018411	252.00 In Transit
9/26/2023	V005057--Think Outside LLC	10018527	1,612.75 In Transit
9/26/2023	V000112--Timberdoodle	10018528	17,198.57 In Transit
9/19/2023	V000112--Timberdoodle	10018412	48,576.33 9/30/2023
9/26/2023	V005065--Time4Learning	10018529	974.90 In Transit
9/26/2023	V003667--Trigger Memory Co LLC	10018530	148.90 In Transit
9/12/2023	V003667--Trigger Memory Co LLC	10018344	79.45 9/30/2023
9/26/2023	V011534--Trojan Storage of Rancho Cucamonga	10018531	737.00 In Transit
9/5/2023	V011548--Tucker Ellis LLP	10018267	6,197.10 9/30/2023
9/26/2023	V011577--ULINE	10018532	2,820.34 In Transit
9/19/2023	V011577--ULINE	10018413	8,556.26 9/30/2023
9/26/2023	V011601--United Pet Care LLC	10018533	1,145.50 In Transit
9/21/2023	V006057--UPS	10018427	7,532.40 9/30/2023
9/12/2023	V006057--UPS	10018345	8,167.09 9/30/2023
9/26/2023	V000101--Verizon Wireless	10018534	4,571.16 In Transit
9/26/2023	V012391--Victor Bowl	10018535	4,200.00 In Transit
9/19/2023	V012877--Vocabulary Quest	10018414	49.99 In Transit
9/27/2023	V011734--Voya Financial	10018540	250.00 In Transit
9/19/2023	V013045--Waldorf Essentials	10018415	225.00 9/30/2023
9/12/2023	V005148--Well Trained Mind Press	10018346	401.40 9/30/2023
9/5/2023	V005148--Well Trained Mind Press	10018268	70.90 9/30/2023
9/26/2023	V011817--Wieser Educational, Inc.	10018537	110.61 In Transit
9/26/2023	V011817--Wieser Educational, Inc.	10018536	149.61 In Transit
9/26/2023	V005159--Wild Learning LLC	10018538	27.00 In Transit
9/19/2023	V005159--Wild Learning LLC	10018416	27.00 In Transit
9/12/2023	V005159--Wild Learning LLC	10018347	32.00 9/30/2023
9/19/2023	V013747--William V Macgill & Co	10018417	366.61 9/30/2023
9/5/2023	V005165--Winter Promise Publishing	10018269	50.00 9/30/2023
9/12/2023	V013838--Write by Number	10018348	217.31 9/30/2023
9/26/2023	V011868--Xerox Financial Services - 202882	10018539	679.25 In Transit
9/19/2023	V014007--Yesterday's Classics	10018418	43.29 In Transit
9/19/2023	V011893--Young Music LLC	10018419	167.00 In Transit
9/12/2023	V011893--Young Music LLC	10018349	227.00 9/30/2023
9/5/2023	V013697--Your Natural Learner	10018270	285.80 9/30/2023
9/5/2023	V000104--Zoo-Phonics	10018271	486.76 9/30/2023
Total for GMC General Checking			4,033,821.24



Financials through Aug 31, 2023

Monthly Financial Board Report

Prepared for: Granite Mountain Charter School

Prepared by School's CSMC SBM - Aaron Guibord



Financial Summary

Actual to Budget:

This report is as of Aug 31, 2023, compared against our initial board-approved FY23-24 budget, based on 3,950 students enrolled and 3,832 ADA.

YTD Revenues Through **Aug 31, 2023**, are **\$4,144,483** or **11.6% (\$251,810.05) under** our current budget due to **LCFF state aid** being \$356,089.20 behind budget and **State SPED** being \$161,515.14 behind schedule. For the State Aid, we note that our budget has a much higher ADA than what was reported on FY22-23 P2 revenues. As noted in the July presentation, this will cause a variance over the first portion of the year since GMCS is currently being paid out on last year's enrollment. Come January/February, the school will start to receive monthly LCFF revenues based upon the current year enrollment. As for State SPED, the funds are one month behind schedule. The amount received to date only represents the July apportionment.

YTD Expenses Through **Aug 31, 2023**, are **\$7,043,622** or **11.1% (\$881,753.48) under** our current budget due to **Educational Consultants (\$642,061.12 under) and the entire 4000 category (\$506,203.18 under)**. In the 4000s, this category is primarily showing as underspent due to curriculum, classroom materials and supplies, and noncap student equipment. Now, as I have noted in prior months', I expect to see variances in these accounts over the first few months. We will keep an eye on them as we progress further into the year to see if this trend continues. This is countered by **payroll** being \$425,222.91 overspent. As noted in July, we will keep an eye on variance here and revisit the estimate come our first budget revision.

Therefore, net deficit is **(\$2,899,140)** or **10.5% (\$339,943.43) over** our current budget.

Balance Sheet:

As of Aug 31, 2023, we had total cash of \$5,471,401, short-term liabilities of \$8,127,888, and long-term liabilities of \$1,580,064. The ending fund balance is (\$675,750).

Reconciled cash decreased \$58,526.73 in the month of August primarily due to expenses exceeding revenues for the month. This was countered with a large amount of outstanding receivables being received and approximately \$385k worth of expenses not being paid out (recorded to AP).

Supplemental Information – Cash Received

As requested, we are going to include a slide to talk about cash received after the close of the month and before the preparation of this presentation. Reviewing the cash through mid-September 2023, and I note that there is nothing recorded to revenues for the month relating to prior months' apportionments.

Looking at what we expect/project to receive shortly, and I note that there are the August 2023 Federal and State apportionments that we are expecting to see hit in September

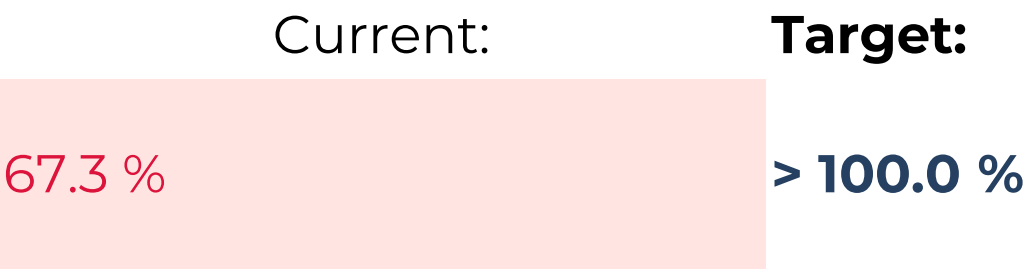


Understanding the Financial Health of the Organization

The chart below explains some of the parameters that the school’s leadership can evaluate to understand their financial health, and potential areas of weakness.

Cash Ratio

Ability to meet short-term obligations with cash



Formula:
(Cash) / (Current Liabilities)

Defensive Interval

Months of continued operation without incoming funds



Formula:
(Cash + Securities + AR)/(Average Expenses for Past 12 Months)

Current Ratio (Liquidity)


Ability to pay short-term obligations



Formula:
(Current Assets) / (Current Liabilities)

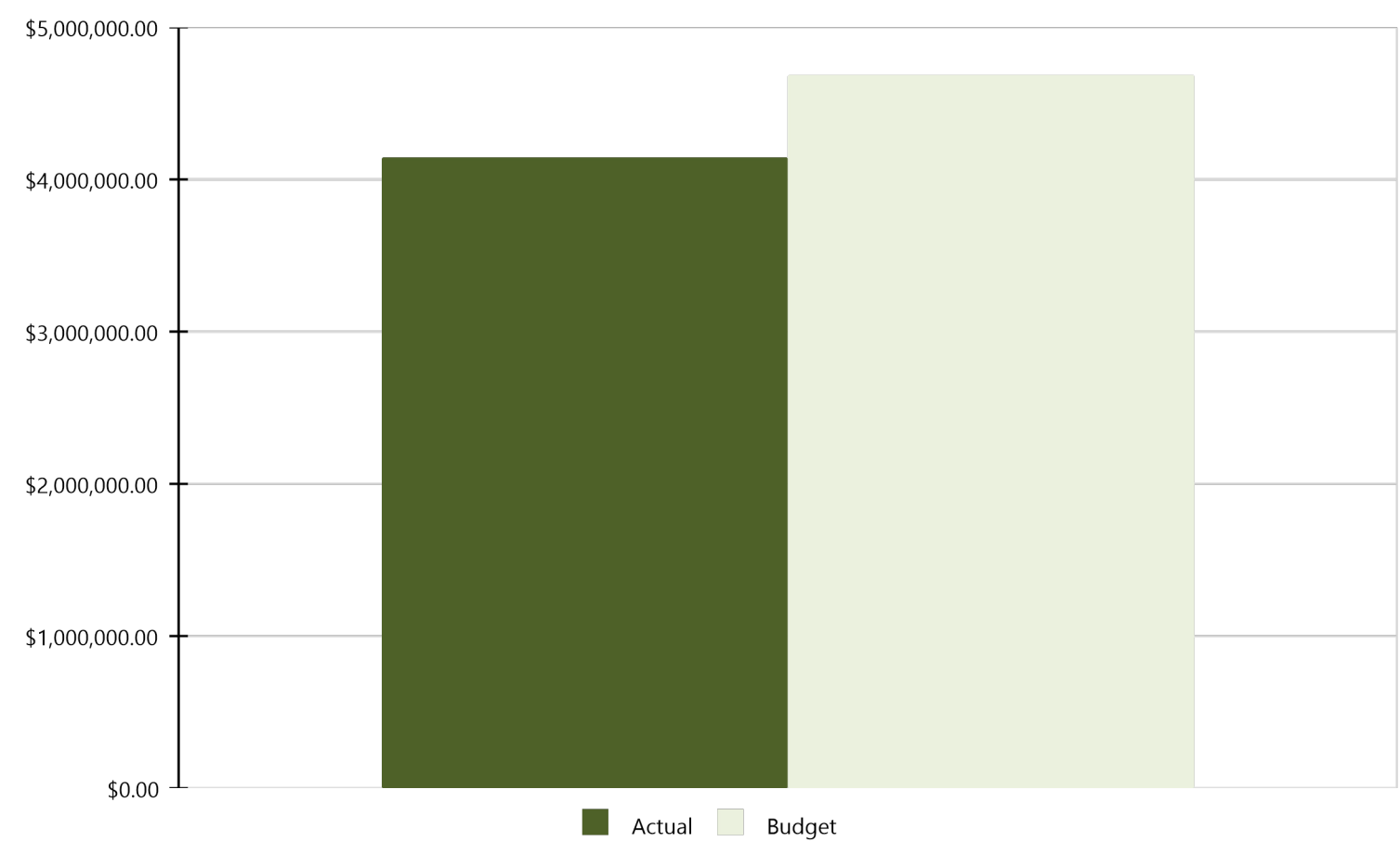
Granite Mountain Charter School Financial Snapshot

FY 2023-2024, July - August



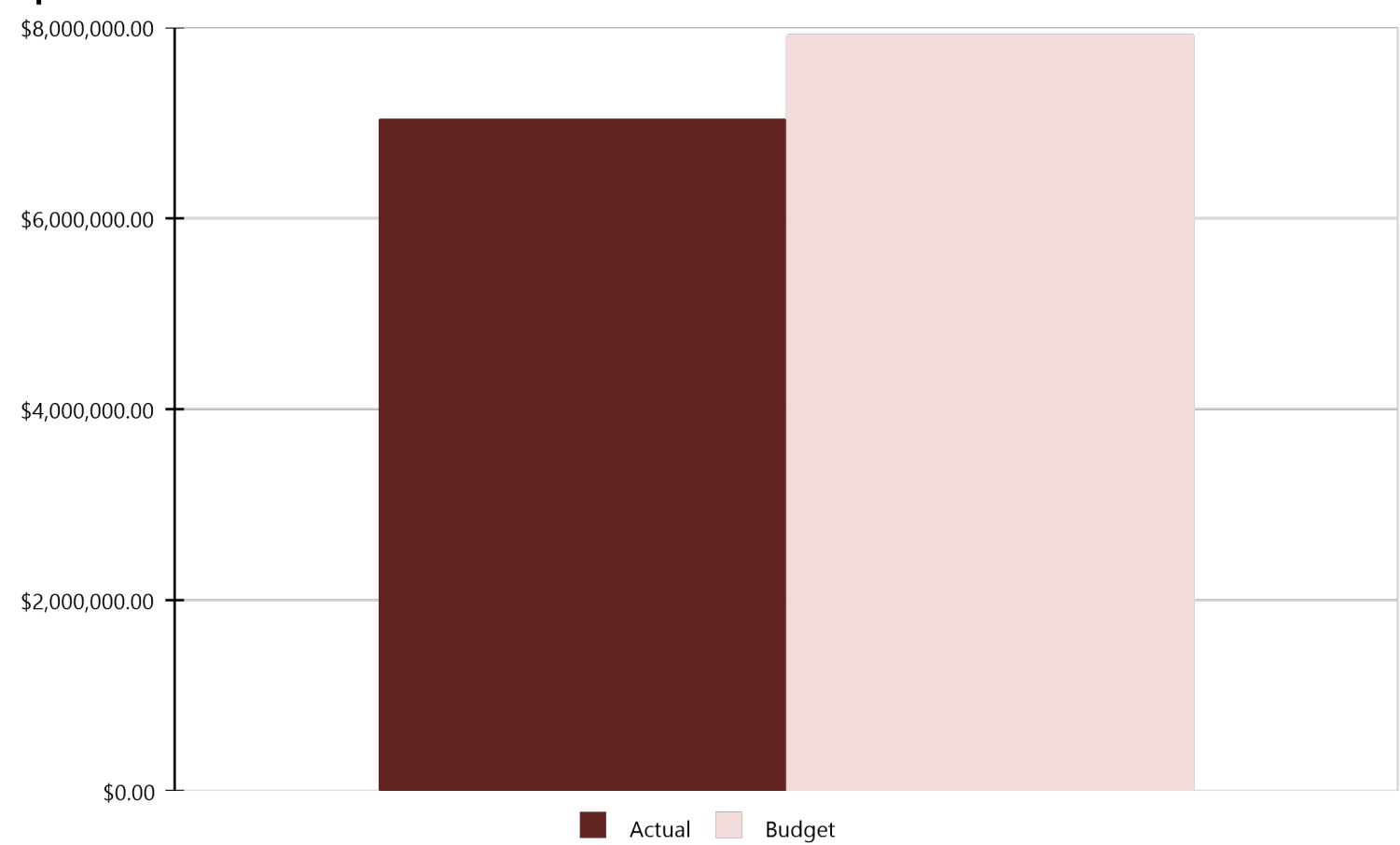
Cash Balance
\$5,471,401

Revenue to Date



Revenue Summary	
Actual	\$4,144,483
Budget	\$4,686,293
Actual to Budget	-11.6 %

Expense to Date



Expense Summary	
Actual	\$7,043,622
Budget	\$7,925,376
Actual to Budget	-11.1 %

Actual to Budget Summary

FY 2023-2024, July - August

Account Description	July - Last Closed			2023-2024		
	Actual	Budget	Variance \$	Total Budget	Actual to Total Budget %	Remaining Budget
LCFF Revenue	\$3,991,968	\$4,348,057	(\$356,089)	\$45,336,742	8.8 %	\$41,344,774
Federal Revenue	-	\$1,562	(\$1,562)	\$664,778	0.0 %	\$664,778
State Revenue	\$150,622	\$24,537	\$126,085	\$2,705,391	5.6 %	\$2,554,769
Local Revenue	\$1,893	\$312,137	(\$310,244)	\$3,121,371	0.1 %	\$3,119,479
Total Revenue	\$4,144,483	\$4,686,293	(\$541,810)	\$51,828,283	8.0 %	\$47,683,800
Certificated Salaries	\$3,654,065	\$3,104,666	(\$549,399)	\$25,752,065	14.2 %	\$22,098,000
Classified Salaries	\$640,811	\$660,357	\$19,547	\$3,978,057	16.1 %	\$3,337,246
Benefits	\$1,355,000	\$1,459,629	\$104,629	\$8,792,948	15.4 %	\$7,437,948
Total Personnel Expenses	\$5,649,876	\$5,224,653	(\$425,223)	\$38,523,070	14.7 %	\$32,873,195
Books and Supplies	\$911,217	\$1,417,420	\$506,203	\$4,785,000	19.0 %	\$3,873,783
Services	\$473,239	\$1,278,143	\$804,904	\$8,087,393	5.9 %	\$7,614,154
Capital Outlay	-	\$2,879	\$2,879	\$17,277	0.0 %	\$17,277
Other Outgo	\$9,291	\$2,281	(\$7,010)	\$13,688	67.9 %	\$4,397
Total Operational Expenses	\$1,393,747	\$2,700,723	\$1,306,976	\$12,903,358	10.8 %	\$11,509,611
Total Expenses	\$7,043,622	\$7,925,376	\$881,753	\$51,426,428	13.7 %	\$44,382,806
Net Income	(\$2,899,140)	(\$3,239,083)	\$339,943	\$401,855	-721.4 %	\$3,300,995

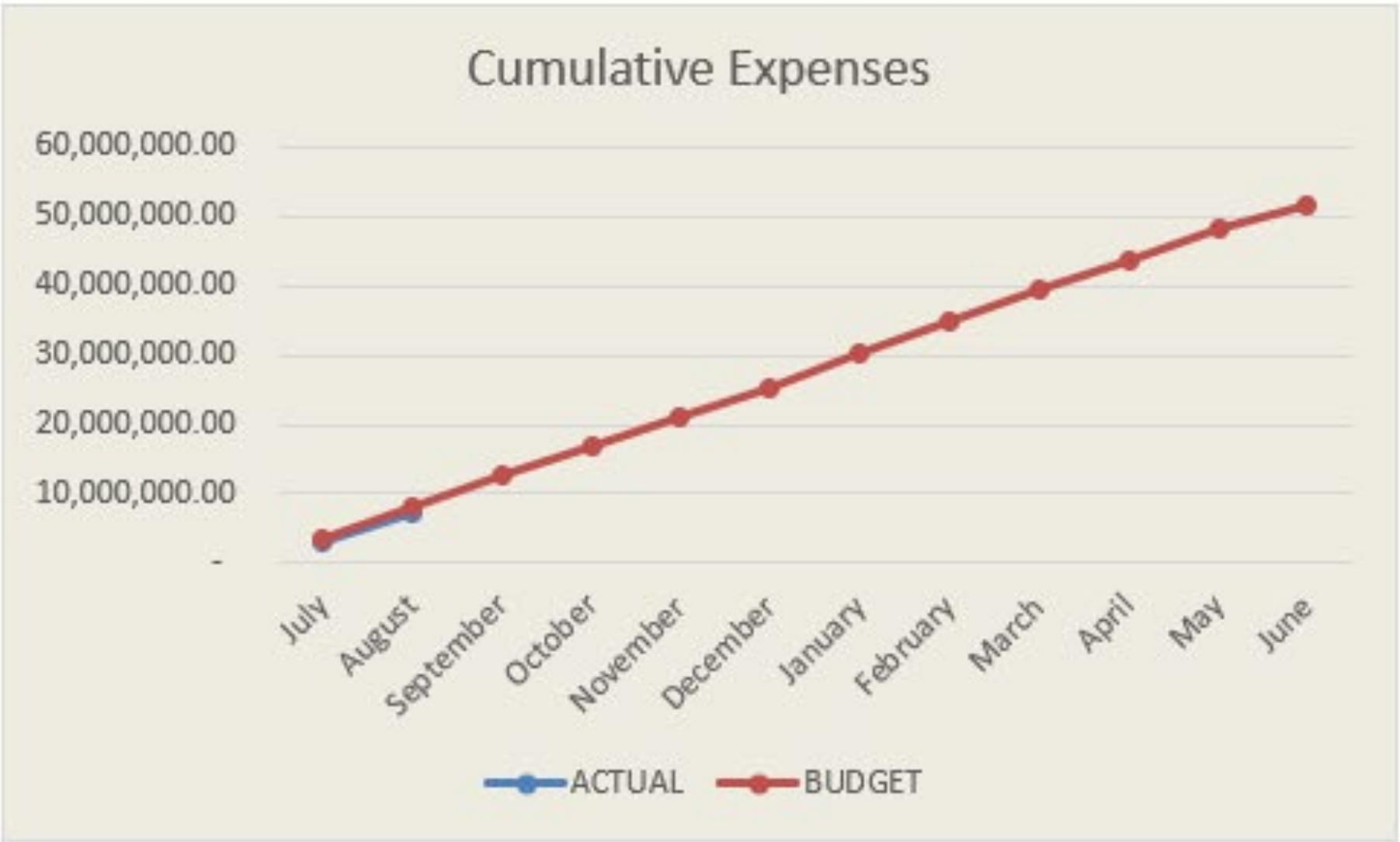
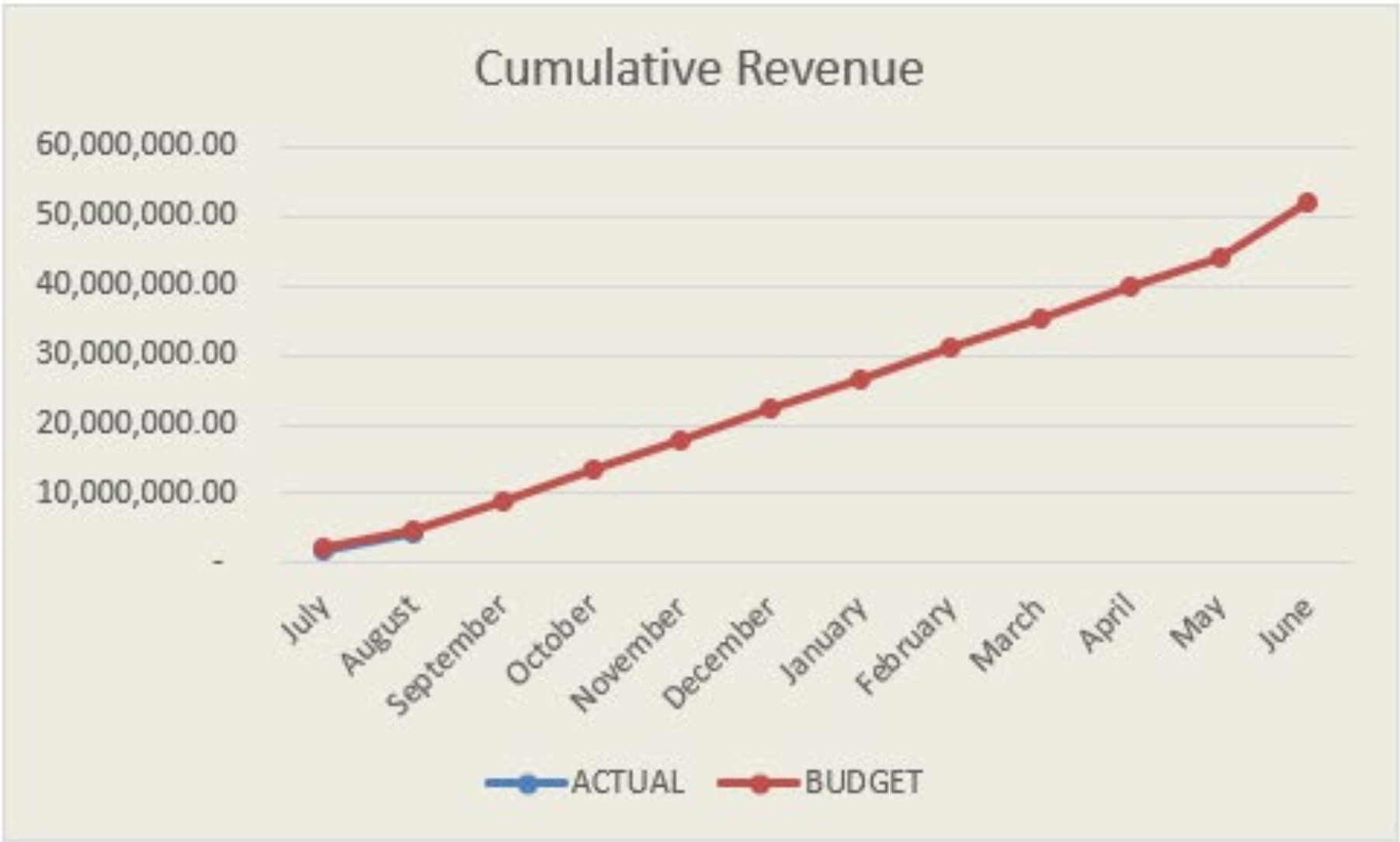
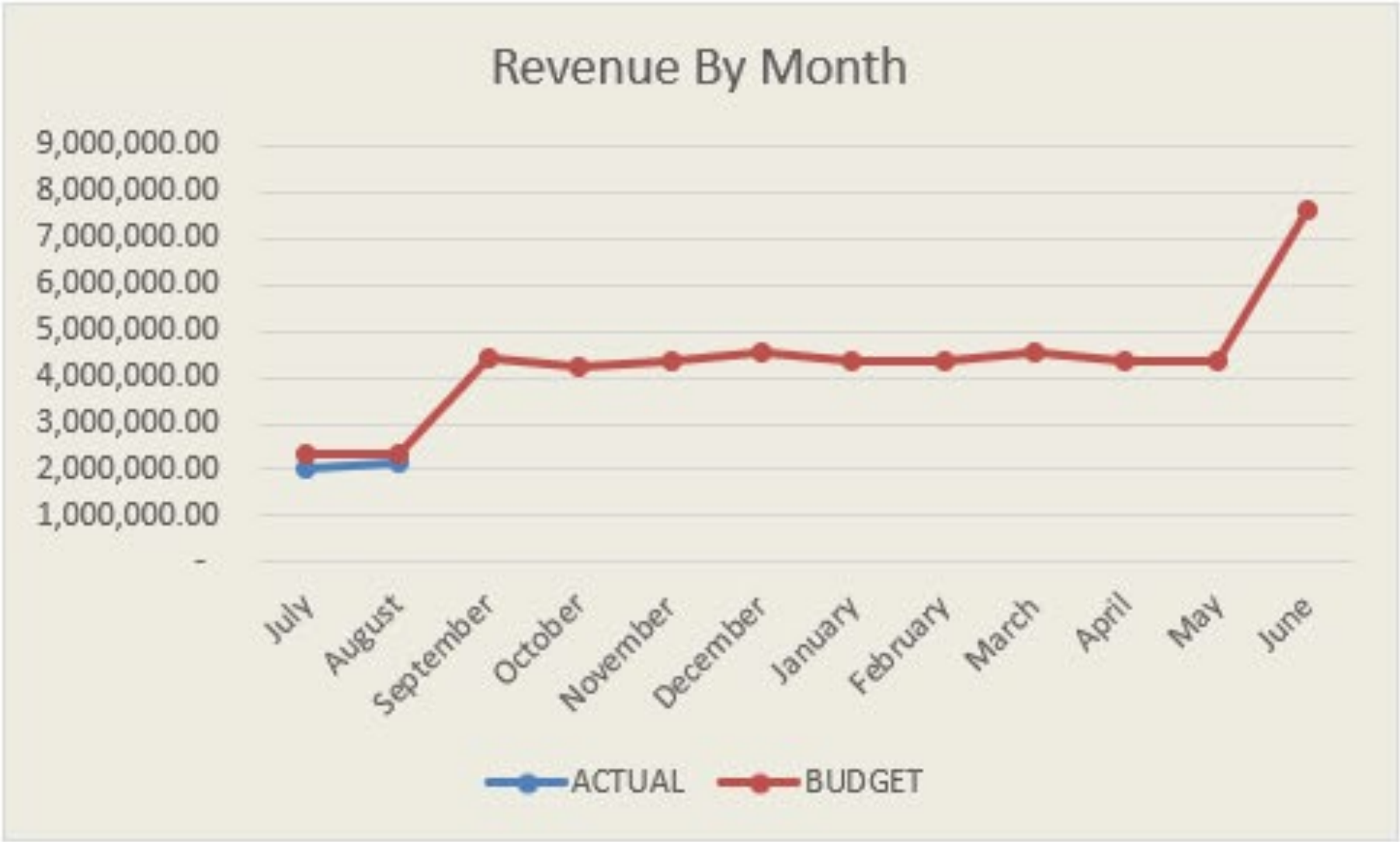
Revenue
\$4,144,483

Expenses
\$7,043,622

Surplus / (Deficit)
(\$2,899,140)

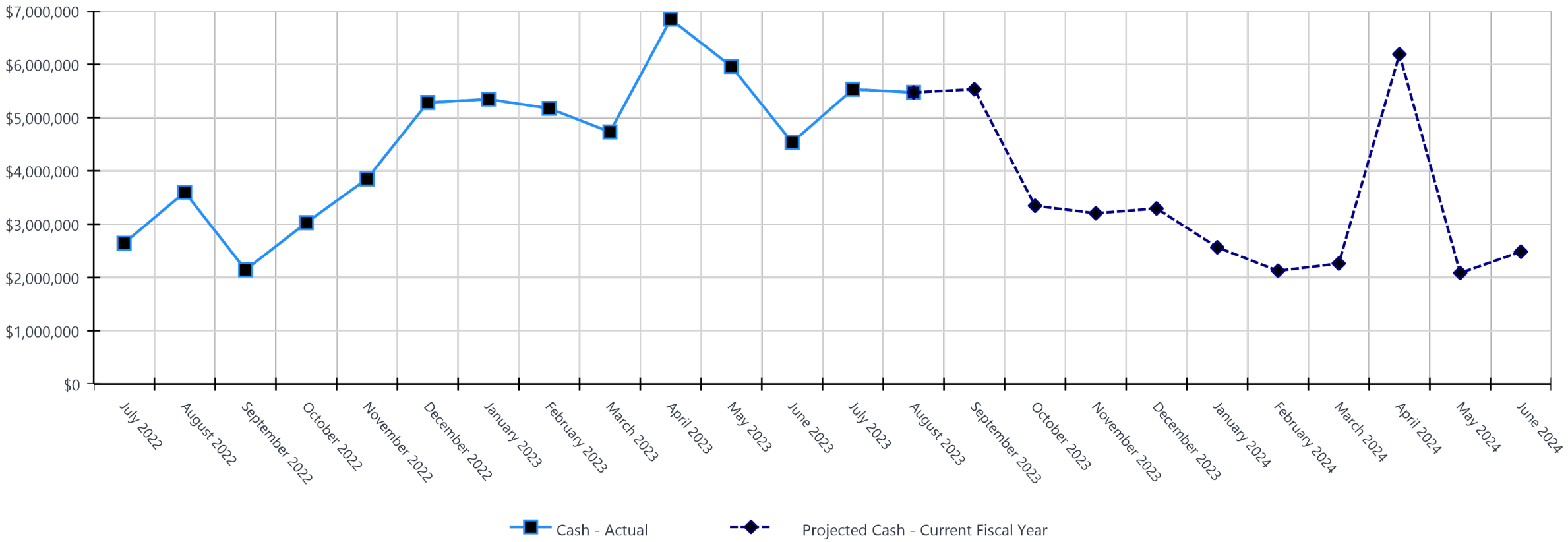
This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in ensuring you receive your revenue in a timely manner and that you stay within the board approved expenditure levels.

Monthly Revenue and Expense Charts



Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2022	\$2,644,564.55	Actual
August 2022	\$3,601,453.19	Actual
September 2022	\$2,143,799.65	Actual
October 2022	\$3,027,685.51	Actual
November 2022	\$3,850,869.31	Actual
December 2022	\$5,282,607.53	Actual
January 2023	\$5,345,150.11	Actual
February 2023	\$5,172,129.96	Actual
March 2023	\$4,731,793.93	Actual
April 2023	\$6,845,629.97	Actual
May 2023	\$5,959,671.28	Actual
June 2023	\$4,534,897.76	Actual

	Cash Amount	Actual or Projected
July 2023	\$5,529,928.01	Actual
August 2023	\$5,471,401.28	Actual
September 2023	\$5,531,045.94	Projected
October 2023	\$3,345,504.38	Projected
November 2023	\$3,205,209.82	Projected
December 2023	\$3,295,173.26	Projected
January 2024	\$2,566,588.70	Projected
February 2024	\$2,125,843.70	Projected
March 2024	\$2,262,414.14	Projected
April 2024	\$6,189,005.02	Projected
May 2024	\$2,084,655.02	Projected
June 2024	\$2,483,893.24	Projected

Balance Sheet Summary FY 2023-2024 - August

The balance sheet displays all of the school’s assets and the school’s obligations (‘liabilities’) at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

Liquidity Ratio
1.0

Assets	
Current Assets	
Accounts Receivable	\$2,688,193
Cash and Cash Equivalents	\$5,471,401
Prepaid Expenses	\$55,161
Total Current Assets	\$8,214,756
Fixed Assets	
Accumulated Depreciation	(\$35,410)
Fixed Assets	\$828,201
Total Fixed Assets	\$792,791
Other Assets	
Other Assets	\$24,655
Total Other Assets	\$24,655
Total Assets	\$9,032,202

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$842,134
Accrued Liabilities	\$1,259,824
Loans Payable Current	\$896,324
Other Short Term Liability	\$5,129,607
Total Current Liabilities	\$8,127,888
Long Term Liabilities	
Other Liabilities	\$1,580,064
Total Long Term Liabilities	\$1,580,064
Total Liabilities	\$9,707,952
Net Increase/(Decrease in Net Assets)	
Net Increase/(Decrease) in Net Assets	(\$2,899,140)
Total Net Increase/(Decrease) in Net Assets	(\$2,899,140)
Ending Net Assets	
Ending Net Assets	\$2,223,389
Total Net Assets	\$2,223,389
Total Liabilities and Net Assets	\$9,032,202

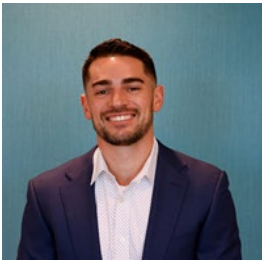
Looking Ahead

9/27/2023	Webinar #3
9/29/2023	CTEIG application deadline
9/30/2023	Educator Effectiveness annual expenditure report
	UPK Planning and Implementation report
10/1/2023	Special education current year Level 3 placement requests; timing varies by SELPA
10/13/2023	CARES, ESSER, ESSER II, ESSER III expenditure report
10/15/2023	Special education one time funding reports; timing varies by SELPA
10/25/2023	Webinar #4
10/31/2023	If PENSEC filed, 20 Day Attendance Report
	ASES attendance and expenditure reports
	Federal Cash Management Data Collection (CMDC)
11/29/2023	Webinar #5
12/5/2023	Workshop Topic: LCAP & Accountability Planning
12/7/2023	Workshop Topic: LCAP & Accountability Planning
12/13/2023	Winter Office Hours
12/15/2023	Annual Financial Audit Report deadline
	First Interim Financial Report

CSMC Charter School Support Team



Executive VP of Client Services
Tom Nichols
tnichols@csmci.com



School Business Manager
Aaron Guibord
aguibord@csmci.com



Account Manager
Mai Luong
mluong@csmci.com



Associate AM
Kimber Nelson
knelson@csmci.com



HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME



Granite Mountain School

Balance Sheet

Reporting Book:

As of Date:

Location:

ACCRUAL

08/31/2023

GMC020--Granite Mountain School

	Year To Date 08/31/2023	Prior Year To Date 08/31/2022	Year To Date 08/31/2023
	Current Year Balance	Prior Year	Difference
Assets without interfund due from			
Cash and Cash Equivalents			
912000-GMC-020 - GMC Cash in General	3,960,817.56	3,595,251.40	365,566.16
912100-GMC-020 - GMC Money Market Account	1,510,583.72	6,201.79	1,504,381.93
Total Cash and Cash Equivalents	5,471,401.28	3,601,453.19	1,869,948.09
Accounts Receivable			
920000 - Accounts Receivables	0.00	19,084.02	(19,084.02)
929000 - Due from Grantor Governments	2,688,193.19	780,732.59	1,907,460.60
Total Accounts Receivable	2,688,193.19	799,816.61	1,888,376.58
Prepaid Expenses			
933100-GMC-020 - PEX Account	47,392.40	15,904.46	31,487.94
933200-GMC-020 - PEX Account	7,768.63	28,429.84	(20,661.21)
Total Prepaid Expenses	55,161.03	44,334.30	10,826.73
Fixed Assets			
942000 - Building/Leasehold Improvements	139,334.54	133,734.54	5,600.00
944000 - Furniture Fixtures and Equipment	6,650.00	6,650.00	0.00
944200 - Transportation Equipment	40,150.34	40,150.34	0.00
946000 - Right of Use Asset	642,065.99	0.00	642,065.99
Total Fixed Assets	828,200.87	180,534.88	647,665.99
Accumulated Depreciation			
942500 - Accumulated Depreciation - Building Improvements	(17,128.85)	(9,165.66)	(7,963.19)
944500 - Accumulated Depreciation - Furniture & Fixtures	(1,551.67)	(221.67)	(1,330.00)
944700 - Accumulated Depreciation - Transportation Equipment	(16,729.31)	(8,699.24)	(8,030.07)
Total Accumulated Depreciation	(35,409.83)	(18,086.57)	(17,323.26)
Other Assets			
935000 - Security Deposits	24,655.24	19,132.16	5,523.08
Other Assets	24,655.24	19,132.16	5,523.08
Total Assets without interfund due from	9,032,201.78	4,627,184.57	4,405,017.21
Total Liabilities and Net Assets			
Liabilities without interfund due to			
Accounts Payable			
950000 - Accounts Payable-System	842,133.56	1,064,522.28	(222,388.72)
Total Accounts Payable	842,133.56	1,064,522.28	(222,388.72)
Other Short Term Liability			
965000 - Deferred Revenue	4,696,541.02	0.00	4,696,541.02
965100 - Deferred Rent	0.00	28,329.55	(28,329.55)
966000 - Voluntary Deductions	5,101.70	2,300.01	2,801.69
966500 - Compensated Absences Payable	427,963.85	278,720.26	149,243.59
Total Other Short Term Liability	5,129,606.57	309,349.82	4,820,256.75
Loans Payable Current			
964300 - PPP/Other Loans Payable	896,324.10	1,612,110.75	(715,786.65)
Total Loans Payable Current	896,324.10	1,612,110.75	(715,786.65)
Accrued Liabilities			
950100 - Accrued Salaries	1,062,449.05	860,278.93	202,170.12
950300 - Accrued STRS	(2,977.89)	0.00	(2,977.89)
950500 - Accounts Payable-Accrual	16,055.67	31,500.03	(15,444.36)
959000 - Due to Grantor Governments	184,297.00	151,376.00	32,921.00
Total Accrued Liabilities	1,259,823.83	1,043,154.96	216,668.87
Other Liabilities			
964400 - Loans Payable to CAM	151,809.18	1,870,514.57	(1,718,705.39)
965500 - ROU liability	664,151.89	0.00	664,151.89
966900 - Other General Long Term Debt	764,102.86	849,025.79	(84,922.93)

Total Other Liabilities	1,580,063.93	2,719,540.36	(1,139,476.43)
Total Liabilities without interfund due to	9,707,951.99	6,748,678.17	2,959,273.82
Net Increase/(Decrease) in Net Assets			
Total Revenue			
LCFF Revenue	3,991,968.00	1,767,095.00	2,224,873.00
Federal Revenue	0.00	150,980.00	(150,980.00)
State Revenue	150,622.00	448,746.08	(298,124.08)
Local Revenue	1,892.69	25.00	1,867.69
Total Revenue	4,144,482.69	2,366,846.08	1,777,636.61
Total Expenses			
Salaries and Benefits			
Certificated Salaries	3,654,064.53	3,002,502.15	651,562.38
Classified Salaries	640,810.60	510,882.44	129,928.16
Benefits	1,355,000.37	1,312,759.78	42,240.59
Total Salaries and Benefits	5,649,875.50	4,826,144.37	823,731.13
Operational Expenses			
Books and Supplies	911,216.82	1,055,451.33	(144,234.51)
Services	473,238.77	609,714.97	(136,476.20)
Other Outgo	9,291.27	8,621.78	669.49
Total Operational Expenses	1,393,746.86	1,673,788.08	(280,041.22)
Total Expenses	7,043,622.36	6,499,932.45	543,689.91
Total Net Increase/(Decrease) in Net Assets	(2,899,139.67)	(4,133,086.37)	1,233,946.70
Ending Net Assets			
979000 - Net Assets	3,034,127.24	2,822,330.55	211,796.69
979300 - Audit Adjustments	28,600.00	28,600.00	0.00
979500 - Other Restatements- Current Year	(839,337.78)	(839,337.78)	0.00
Total Net Assets	2,223,389.46	2,011,592.77	211,796.69
Total Total Liabilities and Net Assets	9,032,201.78	4,627,184.57	4,405,017.21

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Granite Mountain Charter School

Statement of Activities - Actual vs Budget

Reporting Book:

As of Date:

Location:

Net Increase/(Decrease) in Net Assets

Total Revenue

LCFF Revenue

801100 - LCFF Revenues

801200 - Education Protection Account Revenue

809600 - Charter Schools Funding In-Lieu of Property Taxes

Total LCFF Revenue

Federal Revenue

818100 - Special Education - Entitlement

818200 - Special Education - Mental Health

829000 - All Other Federal Revenue

Total Federal Revenue

State Revenue

855000 - Mandated Block Grant

856000 - State Lottery Revenue

859000 - All Other State Revenues

879100 - SPED State/Other Transfers of Apportionments from Districts

879200 - SPED State/Other Transfers of Apportionments from County

Total State Revenue

Local Revenue

866000 - Interest Income

867700 - State Local SPED Revenue

869900 - All Other Local Revenue

Total Local Revenue

Total Revenue

Total Expenses

Salaries and Benefits

Certificated Salaries

110000 - Teachers' Salaries

112000 - Substitute Expense

120000 - Certificated Pupil Support Salaries

130000 - Certificated Supervisor and Administrator Salaries

190000 - Other Certificated Salaries

	08/01/2023 Through 08/31/2023		Year To Date 08/31/2023		Year Ending 06/30/2024	
	Actual	Preliminary	Actual	Preliminary	Preliminary	Budget Diff
Total Revenue						
LCFF Revenue						
801100 - LCFF Revenues	1,995,984.00	2,174,028.60	3,991,968.00	4,348,057.20	43,480,572.00	37,492,620.00
801200 - Education Protection Account Revenue	0.00	0.00	0.00	0.00	766,300.00	766,300.00
809600 - Charter Schools Funding In-Lieu of Property Taxes	0.00	0.00	0.00	0.00	1,089,870.18	1,089,870.18
Total LCFF Revenue	1,995,984.00	2,174,028.60	3,991,968.00	4,348,057.20	45,336,742.18	39,348,790.18
Federal Revenue						
818100 - Special Education - Entitlement	0.00	0.00	0.00	0.00	490,361.00	490,361.00
818200 - Special Education - Mental Health	0.00	1,561.80	0.00	1,561.80	26,030.00	26,030.00
829000 - All Other Federal Revenue	0.00	0.00	0.00	0.00	148,387.00	148,387.00
Total Federal Revenue	0.00	1,561.80	0.00	1,561.80	664,778.00	664,778.00
State Revenue						
855000 - Mandated Block Grant	0.00	4,896.05	0.00	9,792.10	97,920.90	97,920.90
856000 - State Lottery Revenue	0.00	0.00	0.00	0.00	908,065.50	908,065.50
859000 - All Other State Revenues	0.00	0.00	0.00	0.00	1,551,960.00	1,551,960.00
879100 - SPED State/Other Transfers of Apportionments from Districts	0.00	7,372.25	0.00	14,744.50	147,445.00	147,445.00
879200 - SPED State/Other Transfers of Apportionments from County	150,622.00	0.00	150,622.00	0.00	0.00	(164,724.00)
Total State Revenue	150,622.00	12,268.30	150,622.00	24,536.60	2,705,391.40	2,540,667.40
Local Revenue						
866000 - Interest Income	641.21	0.00	1,391.68	0.00	0.00	(1,391.68)
867700 - State Local SPED Revenue	0.00	156,068.57	0.00	312,137.14	3,121,371.34	3,121,371.34
869900 - All Other Local Revenue	0.00	0.00	501.01	0.00	0.00	(501.01)
Total Local Revenue	641.21	156,068.57	1,892.69	312,137.14	3,121,371.34	3,119,478.65
Total Revenue	2,147,247.21	2,343,927.27	4,144,482.69	4,686,292.74	51,828,282.92	45,673,714.23
Total Expenses						
Salaries and Benefits						
Certificated Salaries						
110000 - Teachers' Salaries	874,425.85	511,913.80	1,587,033.12	716,679.32	10,238,276.00	8,651,242.88
112000 - Substitute Expense	0.00	97,553.45	0.00	136,574.83	1,951,069.00	1,951,069.00
120000 - Certificated Pupil Support Salaries	187,449.38	218,324.11	339,707.30	436,648.22	2,630,410.96	2,290,703.66
130000 - Certificated Supervisor and Administrator Salaries	625,301.48	640,466.43	1,254,927.53	1,280,932.86	7,716,463.04	6,461,535.51
190000 - Other Certificated Salaries	255,052.68	266,915.22	472,396.58	533,830.44	3,215,846.00	2,743,449.42

Total Certificated Salaries	1,942,229.39	1,735,173.01	3,654,064.53	3,104,665.67	25,752,065.00	22,098,000.47
Classified Salaries						
210000 - Instructional Aide Salaries	39,679.24	51,308.69	77,518.22	102,617.38	618,177.00	540,658.78
220000 - Classified Support Salaries (Maintenance, Food)	123,110.26	107,434.70	228,587.09	214,869.40	1,294,394.00	1,065,806.91
230000 - Classified Supervisor and Administrator Salaries	122,683.93	128,207.28	256,700.66	256,414.56	1,544,666.00	1,287,965.34
240000 - Clerical, Technical, and Office Staff Salaries	41,564.95	43,228.06	78,004.63	86,456.12	520,820.00	442,815.37
Total Classified Salaries	327,038.38	330,178.73	640,810.60	660,357.46	3,978,057.00	3,337,246.40
Benefits						
310100 - State Teachers' Retirement System, certificated positions	361,787.01	408,247.48	683,239.27	816,494.96	4,918,644.36	4,235,405.09
330100 - OASDI/Medicare Certificated, Unrestricted	27,067.08	30,992.62	50,786.68	61,985.24	373,405.00	322,618.32
330200 - OASDI/Medicare Classified	23,829.93	25,258.68	46,645.22	50,517.36	304,321.40	257,676.18
340100 - Health & Welfare Benefits, Certificated	168,208.22	209,569.28	446,089.04	419,138.56	2,524,931.08	2,078,842.04
340200 - Health & Welfare Benefits Classified	28,323.45	32,721.59	79,257.87	65,443.18	394,236.04	314,978.17
350100 - State Unemployment Insurance Certificated	4,716.52	10,437.92	4,824.12	20,875.84	125,758.00	120,933.88
350200 - State Unemployment Insurance Classified	211.79	2,223.24	211.79	4,446.48	26,786.00	26,574.21
360100 - Worker Compensation Insurance	35,080.95	8,977.17	35,080.95	17,954.34	108,158.64	62,830.69
360200 - Worker Compensation Insurance	5,907.05	1,386.75	5,907.05	2,773.50	16,707.84	10,800.79
390100 - Other Employee Benefits	1,083.35	0.00	2,958.38	0.00	0.00	(6,075.51)
Total Benefits	656,215.35	729,814.73	1,355,000.37	1,459,629.46	8,792,948.36	7,424,583.86
Total Salaries and Benefits	2,925,483.12	2,795,166.47	5,649,875.50	5,224,652.59	38,523,070.36	32,859,830.73
Operational Expenses						
Books and Supplies						
410000 - Approved Textbooks and Core Curriculum	526,680.08	510,000.00	593,420.57	765,000.00	2,550,000.00	1,825,786.13
430000 - Materials and Supplies	6,767.78	9,960.00	16,248.89	19,920.00	120,000.00	93,650.44
431500 - Classroom Materials and Supplies	191,727.25	230,000.00	193,252.25	345,000.00	1,150,000.00	921,756.73
440000 - Noncapitalized Equipment	8,213.54	0.00	12,512.76	0.00	90,000.00	77,487.24
441000 - Software and Software Licensing	15,540.00	50,000.00	81,377.67	100,000.00	500,000.00	416,796.63
443000 - Noncapitalized Student Equipment	14,404.68	93,750.00	14,404.68	187,500.00	375,000.00	357,389.12
Total Books and Supplies	763,333.33	893,710.00	911,216.82	1,417,420.00	4,785,000.00	3,692,866.29
Services				(506,203.18)		
520000 - Travel and Conferences	6,566.17	3,166.48	11,589.22	6,332.96	37,999.95	26,410.73
521000 - Training and Development Expense	900.00	2,416.53	900.00	4,833.06	29,000.03	28,100.03
530000 - Dues and Memberships	3,500.00	1,999.88	14,800.00	3,999.76	23,999.95	(60,150.05)
540000 - Insurance	116,728.00	122,564.75	116,728.00	122,564.75	350,185.01	204,275.01
550000 - Operation and Housekeeping Services	2,300.40	529.54	2,440.90	1,059.08	6,380.00	3,369.10
550100 - Utilities	928.21	207.50	1,363.88	415.00	2,500.00	1,136.12
560000 - Space Rental/Leases Expense	17,116.47	17,036.11	34,232.94	34,072.22	205,254.36	171,021.42
560200 - Other Space Rental	1,362.21	996.00	1,362.21	1,992.00	12,000.00	10,637.79
560500 - Equipment Rental/Lease Expense	2,158.21	1,012.51	3,579.42	2,025.02	12,198.92	8,619.50
561000 - Equipment Repair	0.00	415.00	0.00	830.00	5,000.00	5,000.00
580000 - Professional/Consulting Services and Operating Expenditures	1,542.00	1,328.00	11,542.00	2,656.00	16,000.00	4,458.00
580300 - Banking and Payroll Service Fees	6,260.00	4,980.00	12,002.00	9,960.00	60,000.00	47,998.00
580500 - Legal Services	15,152.10	8,300.00	29,264.70	16,600.00	100,000.00	70,735.30

580600 - Audit Services	0.00	2,132.15	0.00	4,264.30	25,688.52	25,688.52
580700 - Legal Settlements	0.00	913.00	0.00	1,826.00	11,000.00	11,000.00
581000 - Educational Consultants	65,819.33	369,350.00	96,638.88	738,700.00	4,450,000.00	4,295,339.12
581500 - Advertising/Recruiting	0.00	83.00	0.00	166.00	1,000.00	1,000.00
583000 - Field Trip Expenses	2,412.73	0.00	2,412.73	0.00	240,000.00	237,587.27
584200 - Services Student Athletics	0.00	4,999.71	0.00	9,999.42	59,999.97	59,999.97
587300 - Financial Services	47,393.20	51,663.70	94,786.40	103,327.40	620,000.05	525,213.65
587500 - District Oversight Fee	0.00	68,005.11	0.00	136,010.22	1,360,102.22	1,360,102.22
587700 - IT Services	0.00	18,255.95	0.00	36,511.90	219,084.00	199,927.00
589000 - Interest Expense/Fees	861.78	0.00	2,069.87	0.00	0.00	(2,976.88)
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	20,680.38	19,998.85	37,525.62	39,997.70	240,000.00	197,962.82
Total Services	311,681.19	700,353.77	473,238.77	1,278,142.79	8,087,392.98	7,432,454.64
Capital Outlay				(642,061.12)		
690000 - Depreciation Expense	0.00	1,439.63	0.00	2,879.26	17,276.56	17,276.56
Total Capital Outlay	0.00	1,439.63	0.00	2,879.26	17,276.56	17,276.56
Other Outgo						
714100 - Special Education Encroachment District	0.00	0.00	63.94	0.00	0.00	(63.94)
743800 - Debt Service - Interest	3,907.07	1,140.60	9,227.33	2,281.20	13,687.99	2,865.81
Total Other Outgo	3,907.07	1,140.60	9,291.27	2,281.20	13,687.99	2,801.87
Total Operational Expenses	1,078,921.59	1,596,644.00	1,393,746.86	2,700,723.25	12,903,357.53	11,145,399.36
Total Expenses	4,004,404.71	4,391,810.47	7,043,622.36	7,925,375.84	51,426,427.89	44,005,230.09
Total Net Increase/(Decrease) in Net Assets	(1,857,157.50)	(2,047,883.20)	(2,899,139.67)	(3,239,083.10)	401,855.03	1,668,484.14

Created on : 09/19/2023 2:03 PM PST

Granite Mountain Charter School
Statement of Cash Flows - Indirect Method

Reporting Book:

As of Date:

Location:

ACCRUAL

08/31/2023

Granite Mountain School

	Month Ending 07/31/2023 Actual	Month Ending 08/31/2023 Actual
Increase (Decrease) in Cash		
Cash flows from operating activities		
Net Increase/(Decrease) in Net Assets		
Total Revenue		
LCFF Revenue	1,995,984.00	1,995,984.00
State Revenue	0.00	150,622.00
Local Revenue	1,251.48	641.21
Total Revenue	1,997,235.48	2,147,247.21
Total Expenses		
Salaries and Benefits		
Certificated Salaries	1,711,835.14	1,942,229.39
Classified Salaries	313,772.22	327,038.38
Benefits	698,785.02	656,215.35
Total Salaries and Benefits	2,724,392.38	2,925,483.12
Operational Expenses		
Books and Supplies	147,883.49	763,333.33
Services	161,557.58	311,681.19
Other Outgo	5,384.20	3,907.07
Total Operational Expenses	314,825.27	1,078,921.59
Total Expenses	3,039,217.65	4,004,404.71
Total Net Increase/(Decrease) in Net Assets	(1,041,982.17)	(1,857,157.50)
Accounts Receivable		
929000 - Due from Grantor Governments	2,660,574.79	1,278,294.55
Accounts Receivable	2,660,574.79	1,278,294.55
Accounts Payable		
950000 - Accounts Payable-System	(625,747.22)	385,476.93
Accounts Payable	(625,747.22)	385,476.93
Other Short Term Liabilities		
966000 - Voluntary Deductions	1,167.51	2,290.85
Other Short Term Liabilities	1,167.51	2,290.85
Loans Payable Current		
964300 - PPP/Other Loans Payable	(51,366.98)	(51,409.78)
Loans Payable Current	(51,366.98)	(51,409.78)
Accrued Liabilities		
950100 - Accrued Salaries	55,039.79	149,219.06
950300 - Accrued STRS	573.32	(3,551.21)
Accrued Liabilities	55,613.11	145,667.85
Other Assets		
933000 - Prepaid Expenses	139,087.47	224,045.75
933100-GMC-020 - PEX Account	5,571.25	(35,126.74)
933200-GMC-020 - PEX Account	343.19	(999.92)
Total Other Assets	145,001.91	187,919.09
Cash flows from operating activities	1,143,260.95	91,081.99
Cash flows from investing activities		
Capital Assets		
946000 - Right of Use Asset	(15,440.66)	(15,493.73)
Total Capital Assets	(15,440.66)	(15,493.73)
Net cash used by investing activities	15,440.66	15,493.73
Cash flows from financing activities		
Other Long Term Liabilities		
964400 - Loans Payable to CAM	(148,729.17)	(150,107.19)
965500 - ROU liability	(14,942.19)	(14,995.26)
Other Long Term Liabilities	(163,671.36)	(165,102.45)
Net cash used by financing activities	(163,671.36)	(165,102.45)
Total Increase (Decrease) in Cash	995,030.25	(58,526.73)
Cash, Beginning Period		
912000-GMC-020 - GMC Cash in General	1,025,705.72	4,019,985.50
912100-GMC-020 - GMC Money Market Account	3,509,192.04	1,509,942.51
Total Cash, Beginning Period	4,534,897.76	5,529,928.01
Cash, End of Period		
912000-GMC-020 - GMC Cash in General	4,019,985.50	3,960,817.56
912100-GMC-020 - GMC Money Market Account	1,509,942.51	1,510,583.72
Total Cash, End of Period	5,529,928.01	5,471,401.28

Granite Mountain School

Statement of Activities

Reporting Book:
As of Date:
Location:

ACCRUAL
08/31/2023
GMC020--Granite Mountain School

	Month Ending 07/31/2023	Month Ending 08/31/2023
	Actual	Actual
LCFF Revenue		
801100 - LCFF Revenues	1,995,984.00	1,995,984.00
Total LCFF Revenue	1,995,984.00	1,995,984.00
State Revenue		
879200 - SPED State/Other Transfers of Apportionments from County	0.00	150,622.00
Total State Revenue	0.00	150,622.00
Local Revenue		
866000 - Interest Income	750.47	641.21
869900 - All Other Local Revenue	501.01	0.00
Total Local Revenue	1,251.48	641.21
Total Revenue	1,997,235.48	2,147,247.21
Certificated Salaries		
110000 - Teachers' Salaries	712,607.27	874,425.85
120000 - Certificated Pupil Support Salaries	152,257.92	187,449.38
130000 - Certificated Supervisor and Administrator Salaries	629,626.05	625,301.48
190000 - Other Certificated Salaries	217,343.90	255,052.68
Total Certificated Salaries	1,711,835.14	1,942,229.39
Classified Salaries		
210000 - Instructional Aide Salaries	37,838.98	39,679.24
220000 - Classified Support Salaries (Maintenance, Food)	105,476.83	123,110.26
230000 - Classified Supervisor and Administrator Salaries	134,016.73	122,683.93
240000 - Clerical, Technical, and Office Staff Salaries	36,439.68	41,564.95
Total Classified Salaries	313,772.22	327,038.38
Benefits		
310100 - State Teachers' Retirement System, certificated positions	321,452.26	361,787.01
330100 - OASDI/Medicare Certificated, Unrestricted	23,719.60	27,067.08
330200 - OASDI/Medicare Classified	22,815.29	23,829.93
340100 - Health & Welfare Benefits, Certificated	277,880.82	168,208.22
340200 - Health & Welfare Benefits Classified	50,934.42	28,323.45
350100 - State Unemployment Insurance Certificated	107.60	4,716.52
350200 - State Unemployment Insurance Classified	0.00	211.79
360100 - Worker Compensation Insurance	0.00	35,080.95
360200 - Worker Compensation Insurance	0.00	5,907.05
390100 - Other Employee Benefits	1,875.03	1,083.35
Total Benefits	698,785.02	656,215.35
Total Salaries and Benefits	2,724,392.38	2,925,483.12
Books and Supplies		
410000 - Approved Textbooks and Core Curriculum	66,740.49	526,680.08
430000 - Materials and Supplies	9,481.11	6,767.78
431500 - Classroom Materials and Supplies	1,525.00	191,727.25
440000 - Noncapitalized Equipment	4,299.22	8,213.54
441000 - Software and Software Licensing	65,837.67	15,540.00
443000 - Noncapitalized Student Equipment	0.00	14,404.68
Total Books and Supplies	147,883.49	763,333.33
Services		
520000 - Travel and Conferences	5,023.05	6,566.17
521000 - Training and Development Expense	0.00	900.00
530000 - Dues and Memberships	11,300.00	3,500.00
540000 - Insurance	0.00	116,728.00

550000 - Operation and Housekeeping Services	140.50	2,300.40
550100 - Utilities	435.67	928.21
560000 - Space Rental/Leases Expense	17,116.47	17,116.47
560200 - Other Space Rental	0.00	1,362.21
560500 - Equipment Rental/Lease Expense	1,421.21	2,158.21
580000 - Professional/Consulting Services and Operating Expenditures	10,000.00	1,542.00
580300 - Banking and Payroll Service Fees	5,742.00	6,260.00
580500 - Legal Services	14,112.60	15,152.10
581000 - Educational Consultants	30,819.55	65,819.33
583000 - Field Trip Expenses	0.00	2,412.73
587300 - Financial Services	47,393.20	47,393.20
589000 - Interest Expense/Fees	1,208.09	861.78
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	16,845.24	20,680.38
Total Services	161,557.58	311,681.19
<i>Other Outgo</i>		
714100 - Special Education Encroachment District	63.94	0.00
743800 - Debt Service - Interest	5,320.26	3,907.07
Total Other Outgo	5,384.20	3,907.07
Total Operational Expenses	314,825.27	1,078,921.59
Total Expenses	3,039,217.65	4,004,404.71
Total Net Increase/(Decrease) in Net Assets	(1,041,982.17)	(1,857,157.50)

Financials shown on a modified accrual basis except for June 30 which is full accrual
Created on : 09/19/2023 2:05 PM PST

Company name: Granite Mountain Charter School
Report name: Check register
Location: CA115--Granite Mountain Charter School-GMC

Bank	Date	Payee	Document no.	Amount	Cleared
GMC General Checking - Pacific W Account no: 1001890134					
	8/29/2023	V003748--A Brighter Child, Inc.	10018153	160.81	In Transit
	8/8/2023	V013611--ABC Locksmiths, Inc.	10018079	1,660.15	In Transit
	8/29/2023	V003773--Activities For Learning, Inc.	10018154	543.00	In Transit
	8/22/2023	V003773--Activities For Learning, Inc.	10018107	382.25	In Transit
	8/22/2023	V003786--Age Of Learning For Schools, Inc.	10018108	3,374.25	In Transit
	8/29/2023	V012256--All About Learning Press Inc.	10018155	3,857.28	In Transit
	8/22/2023	V012256--All About Learning Press Inc.	10018109	1,694.78	8/31/2023
	8/29/2023	V003798--Amazon Capital Services	10018156	995.13	In Transit
	8/15/2023	V003798--Amazon Capital Services	10018081	493.63	8/31/2023
	8/8/2023	V003798--Amazon Capital Services	10018054	839.37	8/31/2023
	8/1/2023	V003798--Amazon Capital Services	10018036	570.15	8/31/2023
	8/29/2023	V003841--Art of Problem Solving	10018157	1,377.09	In Transit
	8/22/2023	V003841--Art of Problem Solving	10018110	791.51	8/31/2023
	8/8/2023	V007578--Basic CDA	10018055	7,817.38	In Transit
	8/29/2023	V000108--Beautiful Feet Books, Inc.	10018158	1,404.41	In Transit
	8/22/2023	V000108--Beautiful Feet Books, Inc.	10018111	5,551.27	8/31/2023
	8/15/2023	V000108--Beautiful Feet Books, Inc.	10018082	488.53	8/31/2023
	8/22/2023	V007610--Behavioral Autism Therapies	10018112	125.00	In Transit
	8/29/2023	V003906--Blackbird & Company	10018159	451.78	In Transit
	8/22/2023	V003906--Blackbird & Company	10018113	777.94	8/31/2023
	8/15/2023	V012282--Blas Mora dba 7th Son Jiu Jitsu	10018083	300.00	8/31/2023
	8/15/2023	V003910--Blue Buoy Swim School Inc	10018084	360.00	8/31/2023
	8/15/2023	V003506--Bodydynamics	10018085	650.00	8/31/2023
	8/29/2023	V003916--BookShark LLC	10018160	15,676.27	In Transit
	8/22/2023	V003916--BookShark LLC	10018114	8,470.32	8/31/2023
	8/15/2023	V007806--Braille Abilities, LLC - 303	10018086	1,544.86	8/31/2023
	8/1/2023	V007806--Braille Abilities, LLC - 303	10018037	2,071.36	8/31/2023
	8/22/2023	V003922--Brave Writer, LLC	10018115	618.80	In Transit
	8/8/2023	V013075--Brett Van Ostenbridge	10018056	420.00	In Transit
	8/29/2023	V003927--Bright Solutions for Dyslexia, Inc.	10018161	449.95	In Transit
	8/1/2023	V007914--California Department of Tax and Fee	10018038	3,071.31	8/31/2023
	8/8/2023	V013556--California Schools Dental Coalition	10018057	25,350.00	8/31/2023
	8/29/2023	V007995--Carson Dellosa Education	10018162	81.68	In Transit
	8/24/2023	V013740--CCEMC	10018146	900.00	In Transit
	8/15/2023	V003972--Celebration Education	10018087	235.00	8/31/2023
	8/8/2023	V008075--Charter Oak Gymnastics, Inc.	10018058	563.00	In Transit
	8/8/2023	V000003--Charter School Management Corporati	10018059	47,393.20	8/31/2023
	8/22/2023	V006296--Charter Tech Services	10018116	3,600.00	In Transit
	8/1/2023	V006296--Charter Tech Services	10018039	10,524.87	8/31/2023
	8/18/2023	V000032--CharterSAFE		39,429.00	8/31/2023
	8/22/2023	V008099--CHLIC - Chicago	10018117	125,642.18	8/31/2023
	8/22/2023	V008135--Citrus Counseling Services, Inc.	10018118	1,332.00	8/31/2023
	8/29/2023	V008217--Classical Academic Press	10018163	364.76	In Transit
	8/29/2023	V008239--CM School Supply-Upland	10018164	37,166.21	In Transit
	8/22/2023	V008239--CM School Supply-Upland	10018119	20,820.96	8/31/2023
	8/15/2023	V008239--CM School Supply-Upland	10018088	912.87	8/31/2023
	8/15/2023	V008254--CodeBrainiac	10018089	314.00	In Transit
	8/1/2023	V004027--Colonial Life	10018040	25,936.76	8/31/2023
	8/15/2023	V004035--Corona Inline	10018090	750.00	In Transit
	8/22/2023	V012450--Creative Cultivation Studio, LLC	10018120	315.00	8/31/2023
	8/8/2023	V008505--Digital Image Solutions	10018060	504.42	8/31/2023
	8/24/2023	V008622--Eaglecell Group LLC	10018147	12,393.46	8/31/2023
	8/29/2023	V004136--Easy Grammar Systems	10018165	56.32	In Transit
	8/8/2023	V008725--Elite Training Center	10018061	200.00	8/31/2023
	8/15/2023	V008726--Elizabeth Arkin dba Elizabeth's Educat	10018091	250.00	In Transit
	8/8/2023	V008726--Elizabeth Arkin dba Elizabeth's Educat	10018062	600.00	In Transit
	8/29/2023	V008748--Emily Cook - Build Your Library	10018166	70.97	In Transit
	8/29/2023	V000110--Evan-Moor Educational Publications	10018167	3,212.91	In Transit
	8/22/2023	V000110--Evan-Moor Educational Publications	10018121	427.45	8/31/2023
	8/8/2023	V004209--FEDEX	10018063	62.45	8/31/2023
	8/8/2023	V003248--Fidelity Security Life Insurance Co. - E	10018064	2,099.30	8/31/2023
	8/29/2023	V013741--Francis Albert David, CCC-SLP	10018168	925.00	In Transit
	8/1/2023	V012314--Freedom in Motion Parkour Gym	10018041	5,660.00	8/31/2023
	8/1/2023	V008980--Galaxy Kids LLC	10018042	475.00	8/31/2023
	8/8/2023	V013046--GB Redlands	10018065	378.00	8/31/2023
	8/8/2023	V012317--GB Riverside	10018066	756.00	8/31/2023
	8/29/2023	V004267--Generation Genius, Inc	10018169	2,147.00	In Transit
	8/8/2023	V013133--Hangar 18 Climbing Gyms - East River	10018067	176.00	8/31/2023
	8/29/2023	V013135--Hangar 18 Climbing Gyms - High Dese	10018170	120.00	In Transit
	8/8/2023	V013523--Hangar 18 Climbing Gyms - Orange	10018068	194.00	8/31/2023
	8/8/2023	V013470--Hangar 18 Climbing Gyms - Upland	10018069	1,808.00	In Transit
	8/24/2023	V009134--Harvest Small Business Finance	10018148	52,199.56	8/31/2023
	8/29/2023	V009143--HBCO LLC	10018171	169.90	In Transit
	8/22/2023	V012468--Helen Young	10018122	140.00	8/31/2023
	8/29/2023	V009183--High Desert Gymnastics Center	10018172	260.00	In Transit
	8/29/2023	V003707--Home Science Tools	10018173	342.81	In Transit
	8/15/2023	V013658--Hook Community Center	10018092	105.00	8/31/2023
	8/29/2023	V013573--Houghton Mifflin Company	10018174	205.74	In Transit
	8/22/2023	V013001--Icon Owner Pool 1 Inland Empire/OC F	10018123	5,008.75	8/31/2023
	8/8/2023	V013001--Icon Owner Pool 1 Inland Empire/OC F	10018070	5,329.63	8/31/2023
	8/29/2023	V000058--Institute for Excellence in Writing	10018175	11,579.33	In Transit
	8/22/2023	V000058--Institute for Excellence in Writing	10018124	217.66	In Transit
	8/29/2023	V004396--JackKris Publishing LLC	10018176	70.97	In Transit

8/15/2023	V004410--Joyful Read	Voided - 10015964	-107.24 8/31/2023
8/15/2023	V013662--Joyfully Read!	10018106	107.24 8/31/2023
8/8/2023	V010684--Joyfully Read!	Voided - 10017001	-107.24 8/31/2023
8/22/2023	V004418--Kaiser Foundation Health Plan Inc	10018125	132,901.09 8/31/2023
8/15/2023	V009499--Kenpo Combat Academy	10018093	465.00 8/31/2023
8/8/2023	V009499--Kenpo Combat Academy	10018071	895.00 8/31/2023
8/1/2023	V009499--Kenpo Combat Academy	10018043	875.00 8/31/2023
8/1/2023	V009502--Kevin Chao dba KC Tutoring	10018044	550.00 8/31/2023
8/22/2023	V012263--Kim's Taekwondo Institute	10018126	600.00 8/31/2023
8/1/2023	V009539--Knowledge and Wisdom Tutoring	10018045	640.00 8/31/2023
8/15/2023	V009561--KS Taekwondo	10018094	960.00 8/31/2023
8/8/2023	V007822--Kumon Math and Reading Center of E	10018072	175.00 In Transit
8/29/2023	V000064--Lakeshore Learning Materials, LLC	10018177	634.72 8/31/2023
8/22/2023	V000064--Lakeshore Learning Materials, LLC	10018127	21.10 8/31/2023
8/29/2023	V004450--Law Office of Jennifer McQuarrie	10018178	1,705.00 In Transit
8/29/2023	V009644--Learn Math Fast	10018179	156.00 In Transit
8/22/2023	V009644--Learn Math Fast	10018128	252.00 In Transit
8/1/2023	V009656--Learning Resources	10018046	185.23 8/31/2023
8/29/2023	V009657--Learning Without Tears	10018180	834.90 In Transit
8/1/2023	V009715--Little Ears Therapy Center	10018047	1,440.00 8/31/2023
8/28/2023	V011998--Manual Check Payment		107.24 8/31/2023
8/8/2023	V009846--Martha Alfaro dba Martha & Sons Clea	10018073	570.00 8/31/2023
8/8/2023	V009854--Master Lee's Kung Fu San Soo	10018074	537.00 8/31/2023
8/29/2023	V004541--McRuffy Press, LLC	10018182	491.65 In Transit
8/29/2023	V004550--Memoria Press	10018183	1,944.45 In Transit
8/29/2023	V012415--Mosdos Press	10018184	166.00 In Transit
8/29/2023	V004582--Moving Beyond the Page	10018185	7,758.11 In Transit
8/22/2023	V004582--Moving Beyond the Page	10018129	17,599.41 8/31/2023
8/22/2023	V010060--Music-N-Smart	10018130	1,036.00 In Transit
8/22/2023	V004594--Musicland	10018131	112.00 8/31/2023
8/24/2023	V004602--N2Y, LLC	10018149	1,469.89 8/31/2023
8/29/2023	V010161--Nicole Thomas dba Nicole the Math La	10018186	1,445.00 In Transit
8/15/2023	V010170--Noble Fitness Inc	10018095	1,050.00 8/31/2023
8/29/2023	V004646--Oak Meadow Inc.	10018187	7,783.47 In Transit
8/22/2023	V004646--Oak Meadow Inc.	10018132	5,087.05 8/31/2023
8/15/2023	V006414--ODP Business Solutions, LLC	10018096	666.57 8/31/2023
8/15/2023	V004666--Outschool, Inc.	10018097	60.00 8/31/2023
8/8/2023	V004666--Outschool, Inc.	10018075	170.00 8/31/2023
8/1/2023	V004666--Outschool, Inc.	10018048	171.00 8/31/2023
8/29/2023	V004678--Pandia Press	10018188	142.47 In Transit
8/1/2023	V004688--Partners in Special Education, Inc.	10018049	5,145.00 8/31/2023
8/30/2023	V003459--Payroll		1,083.35 8/31/2023
8/30/2023	V003459--Payroll		1,735.85 8/31/2023
8/25/2023	V003459--Payroll		3,165.00 8/31/2023
8/25/2023	V003459--Payroll		182,245.80 8/31/2023
8/24/2023	V003459--Payroll		745,251.78 8/31/2023
8/24/2023	V003459--Payroll		17,972.00 8/31/2023
8/10/2023	V003459--Payroll		2,880.00 8/31/2023
8/10/2023	V003459--Payroll		178,547.19 8/31/2023
8/10/2023	V003459--Payroll		691,081.42 8/31/2023
8/10/2023	V003459--Payroll		18,158.00 8/31/2023
8/31/2023	V012424--PEX Credit Card		25,000.00 8/31/2023
8/31/2023	V012424--PEX Credit Card		10,000.00 8/31/2023
8/1/2023	V012424--PEX Credit Card		25,000.00 8/31/2023
8/1/2023	V012424--PEX Credit Card		10,000.00 8/31/2023
8/29/2023	V010425--Pitney Bowes Bank, Inc. Reserve Acco	10018189	2,700.01 In Transit
8/15/2023	V004753--Pro-Ed, Inc.	10018098	6,448.20 8/31/2023
8/29/2023	V003617--Professional Tutors of America Inc.	10018190	1,935.00 In Transit
8/29/2023	V000078--Rainbow Resource Center, Inc.	10018191	12,357.24 In Transit
8/22/2023	V000078--Rainbow Resource Center, Inc.	10018133	7,814.73 8/31/2023
8/29/2023	V010675--RingCentral Inc.	10018192	8,109.53 In Transit
8/22/2023	V010679--Rivers Law, Inc., APC	10018134	7,250.00 8/31/2023
8/22/2023	V010692--Rockside Music Inc.	10018135	300.00 8/31/2023
8/22/2023	V012716--Rockstars of Tomorrow - Norco	10018136	155.00 In Transit
8/15/2023	V010703--Ronda Rubio dba Rhonda Piano Servic	10018099	1,152.00 8/31/2023
8/22/2023	V006457--Rosetta Stone LLC	10018137	8,365.00 8/31/2023
8/29/2023	V004813--Royal Fireworks Press	10018193	914.50 In Transit
8/25/2023	V005607--San Bernardino County Superintenden	10018152	261,884.72 8/31/2023
8/10/2023	V005607--San Bernardino County Superintenden	10018080	246,438.12 8/31/2023
8/29/2023	V006053--Savvas Learning Company LLC	10018194	127.39 In Transit
8/8/2023	V004853--School Pathways, LLC	10018076	13,648.75 8/31/2023
8/29/2023	V004900--Singapore Math Inc.	10018195	1,249.99 In Transit
8/1/2023	V006479--SoCalGas	10018050	14.79 8/31/2023
8/29/2023	V000092--Stephens Educational Services, LLC	10018196	1,562.05 In Transit
8/1/2023	V000097--T-Mobile	10018051	1,670.00 8/31/2023
8/29/2023	V005000--Teacher Synergy, LLC	10018197	1,292.89 In Transit
8/22/2023	V005000--Teacher Synergy, LLC	10018138	1,442.02 In Transit
8/29/2023	V004999--Teachers Pay Teachers	10018198	34.20 In Transit
8/29/2023	V005001--Teaching Textbooks, LLC	10018199	104.90 In Transit
8/22/2023	V005001--Teaching Textbooks, LLC	10018139	896.20 In Transit
8/29/2023	V005016--The BEarth Institute, Inc.	10018200	425.00 In Transit
8/29/2023	V011328--The College Board	10018201	720.00 In Transit
8/29/2023	V011351--The Good and the Beautiful	10018202	681.36 In Transit
8/22/2023	V011351--The Good and the Beautiful	10018140	296.50 8/31/2023
8/15/2023	V011351--The Good and the Beautiful	10018100	384.97 8/31/2023
8/29/2023	V011354--The Hartford	10018203	3,149.56 In Transit
8/29/2023	V012620--The Independent Easel	10018204	23.85 In Transit
8/29/2023	V011364--The Lampo Group, LLC	10018205	89.99 In Transit

8/29/2023	V000112--Timberdoodle	10018206	13,320.08 In Transit
8/22/2023	V005065--Time4Learning	10018141	6,750.00 8/31/2023
8/15/2023	V013462--TotalPlan Business Interiors, Inc.	10018101	4,299.22 8/31/2023
8/15/2023	V011497--Town of Apple Valley	10018102	48.00 8/31/2023
8/24/2023	V011534--Trojan Storage of Rancho Cucamonga	10018150	737.00 8/31/2023
8/1/2023	V011548--Tucker Ellis LLP	10018052	14,112.60 8/31/2023
8/15/2023	V011577--ULINE	10018103	387.08 8/31/2023
8/8/2023	V011577--ULINE	10018077	9,132.06 8/31/2023
8/15/2023	V013557--UltimateSLP.com	10018104	139.92 In Transit
8/15/2023	V011601--United Pet Care LLC	10018105	1,129.00 8/31/2023
8/29/2023	V011641--Upland Sports Arena	10018207	6,947.00 In Transit
8/24/2023	V006057--UPS	10018151	5,724.56 8/31/2023
8/29/2023	V012390--Varsity Driving Academy	10018208	495.00 In Transit
8/22/2023	V000101--Verizon Wireless	10018142	4,571.16 8/31/2023
8/22/2023	V011694--Veronica Anne Richards dba Suzuki Vik	10018143	1,020.00 In Transit
8/1/2023	V011761--Watersafe Swim School Inc	10018053	135.00 8/31/2023
8/29/2023	V005148--Well Trained Mind Press	10018209	217.60 In Transit
8/22/2023	V005148--Well Trained Mind Press	10018144	518.25 8/31/2023
8/8/2023	V011811--White Tiger Martial Arts	10018078	785.00 8/31/2023
8/29/2023	V012640--Whole Child Therapy, Inc	10018210	2,700.00 In Transit
8/22/2023	V005159--Wild Learning LLC	10018145	54.00 In Transit
8/29/2023	V013747--William V Macgill & Co	10018181	355.83 In Transit
8/29/2023	V011957--Woke Homeschooling, Inc.	10018211	58.48 In Transit
Total for GMC General Checking			3,292,856.50



Granite Mountain Charter School

8560 Alianto Road, Lucerne Valley, CA 92356

Phone (909) 906-3593 | Fax (909) 324-2720

2023-2024 Annual Declaration of Need for Fully Qualified Educators

Background:

The Declaration of Need (DON) is an annual document required by an employing LEA as a prerequisite to issuing or renewing any emergency permit and/or assignment permit for that agency. These documents include Provisional Internship Permits, Short-Term Staff Permits, Emergency Cross-Cultural, Language and Academic Development (CLAD) permits, and Variable Term Waivers. These documents allow qualified individuals to be legally authorized to serve in their teaching assignment while working towards completing the credential requirements for the appropriate teaching credential/ authorization for the educator's assignment.

Recommendation:

It is recommended that the Granite Mountain Board of Directors approve the Declaration of Need for the 2023-2024 school year for CLAD/English Learner Authorization emergency permits.



State of California
Commission on Teacher Credentialing
Certification Division
1900 Capitol Avenue
Sacramento, CA 95811-4213

Email: credentials@ctc.ca.gov
Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2023-24

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: Granite Mountain Charter School District CDS Code: 75051

Name of County: San Bernardino County CDS Code: 36

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 10 / 26 / 2023 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► Enclose a copy of the board agenda item

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2024.

Submitted by (Superintendent, Board Secretary, or Designee):

Name Signature Title

(909) 324-2720

(909) 457-6314

Fax Number

Telephone Number

Date

8560 Aliento Road, Lucerne Valley, CA 92356

Mailing Address

HR@granitemountainschool.com

Email Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY, CHARTER SCHOOL OR NONPUBLIC SCHOOL AGENCY

Name of County _____ County CDS Code _____

Name of State Agency _____

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Name	Signature	Title
Fax Number	Telephone Number	Date
Mailing Address		
E-Mail Address		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit

Estimated Number Needed

CLAD/English Learner Authorization (applicant already holds teaching credential)

10

Bilingual Authorization (applicant already holds teaching credential)

List target language(s) for bilingual authorization:

Resource Specialist

Teacher Librarian Services

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	
TOTAL	

AUTHORIZATION(S) FOR SINGLE SUBJECT LIMITED ASSIGNMENT PERMITS (A separate page may be used if needed)	ESTIMATED NUMBER NEEDED

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program?

☐ Yes ☒ No

If no, explain. _____

Does your agency participate in a Commission-approved college or university internship program?

☐ Yes ☒ No

If yes, how many interns do you expect to have this year? _____

If yes, list each college or university with which you participate in an internship program.

If no, explain why you do not participate in an internship program.

Brown Act and Conflict of Interest Training

1

PRESENTED BY: JENNIFER MCQUARRIE
THE LAW OFFICES OF JENNIFER MCQUARRIE
MCQUARRIELAW@GMAIL.COM
805-252-1080



Workshop Goals

2

- Gain an understanding of the Brown Act
- Conflicts of Interest

What is the Brown Act?

3

- Ralph M. Brown Act (CA Gov. Code sections 54950, et seq.)
- Open meeting requirement for local legislative bodies
- Includes, among other things:
 - Notice
 - Agenda
 - Public comment
 - Many other rules

Brown Act Triggers

4

- Who: Local agencies and legislative bodies
 - Charter School Board of Directors and subsidiary bodies
- What: “Meetings”

What is a Meeting?

5

● Broadly defined

- Congregation of board majority at the same time and place to hear, discuss or deliberate upon any item within its subject matter jurisdiction
- Includes collective acquisition and exchange of facts before making a decision
- Includes informal and inadvertent meetings

What is a Meeting?

6

- Serial meetings prohibited
 - Board majority uses
 - ✓ direct communication
 - ✓ personal intermediaries
 - ✓ technology and social media
 - To discuss, deliberate or take action or develop collective concurrence for an item to be decided by the board
 - Prohibition does not prevent employee/official from engaging in separate conversations or communications with board members to answer questions/provide information
 - ✓ So long as does not communicate to members the comments or position of other board members

Social Media

7

- Board members not prevented from engaging in separate conversations or communications on an internet-based social media platforms to answer questions, provide information to the public, or to solicit information from the public
 - Majority of members do not use the social media platform to discuss among themselves business of a specific nature that is within the subject matter jurisdiction
 - Board member shall not respond directly to any communication on social media within subject matter jurisdiction that is made, posted or shared by another board member

What is a Meeting?

8

- Exceptions:
 - Individual conversations between a board member and another individual
 - Attendance of a majority members at:
 - ✓ Open conferences (or similar meetings)
 - ✓ Open meetings of other organizations
 - ✓ Open meetings of other legislative bodies
 - ✓ Purely social or ceremonial gatherings
 - ✓ So long as they don't discuss matters within smj

Compliance - Notice

9

- Three types of meetings:
 - Regular meetings
 - ✓ Usually designated by resolution or bylaws
 - ✓ 72-hours notice
 - Special meetings
 - ✓ Called at any time (presiding officer or board majority)
 - ✓ 24-hours notice
 - Emergency meetings
 - ✓ Very rare
 - ✓ 1-hour notice to media outlets that previously requested notice

Compliance - Agenda

10

- Regular and Special Meetings: Content
 - Time/location, including any teleconference locations if using the original rules
 - Brief general description of each item of business to be transacted or discussed
 - ✓ Including closed session matters
 - ✓ Need not exceed 20 words
 - Rules on how to access the agenda and meeting if needing an accommodation under the ADA
 - Public comment opportunity (required) and rules (recommended)
 - Identification of the address of the office/location where board materials may be inspected by the public if materials are distributed to the board less than 72 hours before a regular meeting
 - The web address of the School's internet website for all meetings of the board
 - If it's not on the agenda, the board cannot discuss the item

Compliance - Agenda

11

- Cannot discuss items not appearing on the agenda, exceptions:
 - Member, on own initiative or in response to a question, may ask for clarification, may make a brief announcement or report on his/her own activities
 - Make a reference to staff or other resources for factual information, request a report back at a subsequent meeting or direct staff to place an item on the agenda
 - 2/3rds vote of members or unanimous vote if less than 2/3rds present that there is a need to take immediate action
 - Came to the attention of the of the school subsequent to the agenda being posted
 - Majority vote that an emergency exists

Compliance – Limits at Special Meetings

12

- Salaries, salary schedules, compensation in the form of fringe benefits of high level employees may not be discussed in special meetings
 - Does not preclude discussion of the budget in a special meeting
- At regular meetings, must orally announce summary of salary recommendations for high level employees

Compliance - Posting

13

- Post in a location that is freely accessible to the public 24-hours a day and compliant with ADA
 - Cannot be behind locked gates
- Website
 - Post to homepage through prominent direct link in a certain format
- If teleconference participation, at each teleconference location (original rules)

Teleconferencing

14

- 2 different sets of rules
- Original teleconferencing
- AB 2449 – Just Cause or Emergency Circumstances

Teleconferencing

15

- Votes taken by roll call (applicable for all teleconferencing)
- Agendas posted at each teleconferenced location
- Location of each teleconference identified on agenda
- Each location must meet the ADA
- Quorum must be located within geographical boundaries of school
- Public may participate from each location

New in 2023 - Teleconferencing

16

- AB 2449 signed into law, effective January 1, 2023
- Allows members to participate by teleconference in only 2 circumstances (in addition to the original rules)
 - Just Cause
 - Emergency Circumstances

Just Cause

17

- Childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, domestic partner that requires the member to participate remotely
- Contagious illness
- Need related to a physical or mental disability as defined
- Travel on official business of the board or another state/local agency

To Use Just Cause

18

- The member must notify the board asap, including at the start of a regular meeting, of the need to participate remotely for just cause, including a description of the circumstances relating to the need to appear remotely
- Just cause cannot be used more than 2 meetings per calendar year

Emergency Circumstances

19

- Physical or family medical emergency that prevents a member from attending in person

To Use Emergency Circumstances

20

- Member must request a remote appearance due to emergency circumstances and the board must approve the request. The board shall request a general description of the circumstances, which need not exceed 20 words and need not disclose any medical diagnosis or disability or personal medical information already exempt from disclosure
- Request must be made asap
- A new request must be made for each meeting
- Board may take action at the earliest opportunity; if it's not posted on the agenda, the board may take action at the beginning of the meeting to add it to the agenda if there's not enough time to post on the agenda
- May only use for 3 consecutive months or 20% of regular meetings for the calendar year, or no more than 2 meetings if the board meets fewer than 10 times per year

Compliance with New Rules

21

- Member must announce if there are other individuals 18+ in the room and the general nature of the member's relationship with the individuals
- Member is to participate through audio and visual technology
- Physical location required: quorum of members of the board must participate in person from a singular physical location clearly identified on the agenda, open to the public and within the location requirements
- Must provide at least one of the following so the public may remotely hear, visually observe the meeting, and remotely address the board:
 - Two-way audiovisual platform
 - Two-way telephonic service and a live webcasting of the meeting

Compliance with New Rules

22

- Agenda provides notice of the means by which the public may access the meeting and offer public comment
- Agenda identifies and includes an opportunity for all persons to attend via a call-in option, via an internet-based option, and at the in-person location of the meeting
- Disruptions to technology
 - If disruption prevents the broadcasting of the meeting using the call-in option or internet-based service option, or a disruption within the school's control preventing the public from offering public comment, the board shall take no further action on items on the agenda until public access is restored

Compliance – Public Participation

23

- Regular meetings:
 - Options
 - ✓ One public comment period for items not on the agenda; public comment before each item
 - ✓ One public comment period for all public comment at one time in the beginning of the meeting, including agenda items and non-agenda items
- Special meetings
 - Testimony only for items described in the agenda
 - Before or during consideration of the item
 - Including before closed session

Compliance – Rights of the Public

24

- Participate at each teleconferenced location
- Reasonable accommodations per ADA
 - For the agenda as well as at the meeting
 - Agenda must identify how to request accommodations
- Cannot be required to sign in (unless speaking)
- May record or broadcast meetings
- May have access to board materials (with limited exceptions)
- If no simultaneous translation provided, provide at least twice the allotted time for persons utilizing a translator

Compliance – Rights of the Public

25

- Cannot censor public comments
- New Orderly Conduct Rules
- If public is disrupting a meeting, board chair may remove, or cause the removal of, an individual
- Disrupting: Engaging in behavior during a meeting that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes one of the following:
 - A failure to comply with reasonable and lawful regulations adopted by the body
 - Engaging in behavior that constitutes use of force or a true threat of force

Compliance – Rights of the Public

26

- In order to remove the individual, presiding member or designee shall warn the individual that their behavior is disrupting the meeting and that their failure to cease the behavior may result in their removal
- The warning is not required if the individual engages in behavior that constitutes the use of force or a true threat of force

Compliance – Closed Session

27

- Closed Sessions Generally
 - Sessions must be expressly authorized by statute
 - Narrowly construed
 - Strong bias in favor of open meetings
 - ✓ Sensitive, embarrassing or controversial content does not justify application unless expressly allowed
- Confidentiality of Closed Sessions
 - Person attending may not disclose to a non-attendee

Compliance – Closed Session

28

- Agenda detail

- Government Code section 54954.5 provides agenda descriptions for all permissible closed session meetings, except for student discipline
- Before convening into closed session, announce what will be discussed – only read the agenda description
- After returning from closed session, may be required to report out action taken

Compliance – Permissible Closed Session

29

- Personnel
- Litigation
- Real property negotiations
- Labor negotiations
- Public security
- Student discipline
- Others likely not applicable

Conflict Codes Generally

30

- Government Code section 1090, the Political Reform Act, and the Corporations Code apply
- Conflict Codes generally
 - Restrict an entity from entering into a transaction where a board member or employee has a financial interest; or
 - Articulate rules about how an entity may enter into a transaction where a board member or employee has a financial interest

Government Code section 1090

31

- An officer/employee may not make a contract in which s/he is financially interested
 - If no contract is signed, no violation
- Board members are conclusively presumed to have made any contract approved by the board even if recusal and no participation in making the contract
- Employees can have interested transactions so long as they recuse themselves and do not participate in the decision
- Applies to independent contractors and consultants

Government Code section 1090

32

- Applies to indirect and direct financial interests
 - Whether it has potential to divide official's loyalties and compromise undivided representation of public interests that the official is charged with protecting
- Certainty of financial gain is not required, may be a mere possibility
- No reach-back when looking at interests
- Applies to community and separate property income of spouse

Government Code section 1090

33

- Remote Interests – section 1091
 - Disclose the interest to the board
 - Have it noted in the official records of the body
 - Board may take action on the remote interest if it acts in good faith
 - Cannot count the vote(s) of the those with remote interests
- Non-Interests – section 1091.5
 - Board may enter transaction without recusal, but in some instances disclosure is required

Government Code section 1090

34

- Non-exhaustive List of Remote Interests
 - Officer or employee of a nonprofit corporation – does not identify board members that are not officers
 - Owner, officer, employee or agent of a firm rendering service to the contracting party in the capacity of stockbroker, insurance agent/broker or real estate agent/broker to contracting party when person has a 10%+ interest in the firm and will receive no \$ as a result of the contract (less than 10% is a noninterest)
 - When member receives a salary, per diem or reimbursement for expenses from another government entity, the member has a remote interest in the contracts of that other government entity.

Government Code section 1090

35

● Non-Exhaustive List of Noninterests

- Noninterest in business corporation when:
 - Owns less than 3% of its shares
 - Total annual income from dividends/stock dividends amounts to less than 5% of total income
 - Other income received from the corporation amounts to less than 5% of total income
- Noninterest in spouse's employment if both are public officials. One spouse has a noninterest in the other's office if it has existed for at least one year prior to his/her appointment to the board
 - Ex: one spouse can retain employment even though the other was on the board that participated in the employment contract so long as the terms of the employment do not change – no promotion or change in status
 - Ex: spouse of a member of a board member may not be hired by the school
- Nonsalaried officer of a nonprofit, tax exempt corporation, which as its primary purpose, supports the functions of a public body or board

Government Code section 1090

36

- Contracts made in violation of section 1090 are void and cannot be enforced
- Criminal, civil and administrative sanctions
- Disgorgement of public funds under the contract

Political Reform Act

37

- Enacted in 1974
- Fair Political Practices Commission is the enforcing body
- Government Code sections 81000, *et seq.*, conflicts of interest begin at section 87100

Political Reform Act

38

- Requires charter school to adopt a Conflict of Interest Code
- Code is submitted to the entity's code reviewing body
- The Code tells the charter school directors and employees what financial interests they must disclose on Form 700
- Charter schools are required to review their Codes at least every even-numbered year
- The County Board of Supervisors is the code reviewing body for county agencies and the FPPC is the code reviewing body for a multi-county agency
- Fill out Form 700
- Follow recusal process for interested decisions of employees (directors cannot have interested decisions under Government Code section 1090)
- Prevented from making, participating in making or influencing or attempting to influence a decision involving a direct or indirect material financial interest

Political Reform Act

39

● Qualifying Interests

- Investments in business entities (\$2000+ interest)
- Interests in real estate (\$2000+ interest)
- Sources of income (\$500+ in prior 12 months)
- Sources of gifts and their agents/intermediaries (\$500+ in prior 12 months)
- Positions with business organizations (director/officer/employee/management)
- Personal finances of the official and immediate family (spouse or dependent child)

Form 700

40

- Review your Conflict Code to see if your position is required to file a Form 700 and which disclosure categories you must report
- Interests look backward 12 months
- File each April 1
- Public documents
- Keep on file with the charter school, granting agency may want a copy
- Initial, annual, assuming office, candidate and leaving office required

Corporations Code

41

- Applies to all nonprofit corporations
- No more than 49% interested directors may be seated on the board (look back 1 year)
- Only currently financially interested directors allowed under section 1090 are employees
- 1090 extends to spouses; PRA extends to spouses and dependent children
- Corporations Code extends more broadly: brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law
 - Could have 49% Corporations Code interested directors without violating Government Code 1090
 - Examples: 2 members of a 5-member board worked for the charter school as consultants 8 months prior, but are not currently working as consultants. 2 members of a 5-member board are siblings of two employees at the school.
 - Recusal required for the interested directors.

Disqualification

42

- If an employee has a conflict
 - Provide written notice of conflict to supervisor or to the governing board
- If a Corporations Code conflict (extending to family members) exists
 - The board must affirmatively find for each interested transaction that it:
 - Benefits the school
 - Is fair and reasonable at the time
 - School could not have obtained a more advantageous arrangement with reasonable effort
 - This must be reflected in the minutes

Legislative Update

1

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SB 114 – Education Trailer Bill

2

- Amends EC 44042.5, which provided schools a process to recoup overpayments from employees; now requires a legal process to collect if the employee disputes the overpayment
- Amends EC 47605's appeal process. SBE must find that both the school district and county office of education abused their discretion in denying an appeal. SBE must give deference to the decisions of the school district and COE

SB 114 – Education Trailer Bill

3

- Amends EC 47606.5 relating to the school's LCAP. School must present a report on the annual update to the LCAP and LCFF budget overview for parents on or before 2/28 of each year at a regular meeting, that must include:
 - All available midyear outcome data related to metrics identified in the current year's LCAP
 - All available midyear expenditure and implementation data on all actions identified in the current year's LCAP

SB 114 – Education Trailer Bill

4

- Amends EC 47606.4, all charter schools whose terms expire between 1/1/24 and 6/30/27, their terms are extended by one year
- Amends EC 47612.7, precluding new NCB charters until 2026. Requires LAO and FCMAT to study the processes used to determine funding for NCB charter schools
 - Identify and make recommendations on potential improvements to the processes, including recommendations for enhancing oversight and reducing fraud, waste, and abuse

SB 114 – Education Trailer Bill

5

- Amends EC 48000, extending the deadline for TK teachers to obtain relevant credential/experience to 8/1/2025
- Amends EC 52052, to add to the definition of “significant pupil subgroups” long-term English learners, defined as a pupil who has not attained English language proficiency within five years of initial classification as an English learner. This subgroup is separate from English learners

SB 114 – Education Trailer Bill

6

- Amends EC 52064 relating to changes to the LCAP
 - Among other things, include specific actions to address instances where a school or pupil group receives the lowest performance level on one or more state indicators on the Dashboard
 - Change actions that have not proven effective over a three-year period, including a description of changes that explain the reasons for lack of progress and how any changes to the action will result in a new or strengthened approach
- Adds EC 53008, et seq., requiring the screening of children for reading difficulties; adopt 1+ screening instruments at a public meeting before 6/30/25 and begin assessing 1st and 2nd graders beginning 2025/26 SY

New Legislation

7

- AB 87 – Allows parents to audio record 504 team meetings
- AB 611 – requires a charter school within 14 days of becoming aware of any change to the certification status of a nonpublic, nonsectarian school with which it contracts, to notify parents of that change of status if their child(ren) attends that school

NewLegislation

8

- AB 714 – extends coursework flexibility given to homeless youth, etc., to newcomer students, among other things. Newcomer students are immigrants that have not attended school in any state for more than 3 years

New Legislation

9

- AB 723 – For foster youth with special needs, school of origin is defined to include a certified, nonpublic, nonsectarian school
- AB 889 – requires schools to annually inform parents of the dangers associated with using synthetic drugs at the beginning of school year

New Legislation

10

- AB 1078 –Requires a change in the Safe Place to Learn Act policy; requires the CDE to monitor whether schools have complied with laws requiring schools to provide pupils will comprehensive, culturally competent, and accurate instruction about the history, experiences and viewpoints of people from different communities in CA
- SB 10 – requires a change in the school safety plan to develop strategies for the prevention and treatment of opioid overdoses

New Legislation

11

- SB 323 – requires modifications to the school's comprehensive safety plan to include adaptations for pupils with disabilities and requires an annual evaluation of the plan
- SB 348 – requires NCB schools to make available nutritionally adequate breakfast and lunch each day for any child on any schoolday that the student is scheduled for educational activities lasting 2 or more hours at a schoolsite, resource center, meeting space, or other satellite facility

New Legislation

12

- SB 497 – If an employee or applicant engages in protected conduct, such as whistleblowing, and is thereafter terminated or otherwise subjected to adverse action within 90 days, a rebuttable presumption is created that the employer engaged in unlawful retaliation or discrimination
- SB 553 – Requires an amendment to the Injury and Illness Prevention Program to include a workplace violence prevention plan
- SB 616 – Expands sick leave requirements to 40 hours per year (from 24 hours)

New Legislation

13

- SB 531 – For independent study vendors, when the student is under the immediate supervision and control of the student's parent/guardian, the schools shall do either of the following:
 - Verify completion of a valid criminal records summary for all employees of the contractor who interact with the student OR
 - Ensure that the parent/guardian has signed a consent form before the student's interaction with a person employed by the contractor, attesting that the parent/guardian understands that the person employed by the contractor has not completed a valid criminal records summary

Pending Regulations

14

- Defines nonparticipatory relating to live interaction/synchronous instruction – not engaging
 - Engaging includes interaction with classified/certificated staff or two-way communication between the certificated teacher and student
 - LEAs may adopt board policies for requirements associated with other auditory, visual, and/or chat features
- Requires inclusion in the board policy the minimum length of time by grade level for the delivery of daily live interaction and synchronous instruction in accordance with EC 51747

Pending Regulations

15

- LEAs may establish instructional methods that include paper or visual assignments, lectures, videos, simulcasting, interactive curriculum, and other types of instruction.
- Instructional methods shall meet the specific instructional needs for pupils with disabilities, ELs, homeless, foster youth and others requiring accommodations
- Vendors may supplement instruction, but shall not be the primary provider of the independent study. Supplemental instruction shall not be counted as synchronous instruction.
- Instructional content shall be aligned to grade level standards
- Assignments submitted after the due date are eligible for academic credit only

Pending Regulations

16

- Students that are nonparticipatory in synchronous instruction may generate ADA only if they have completed and submitted sufficient work product by the assigned due date that substantiates the time value of a minimum day of instruction and if they comply with all other conditions of traditional independent study
- Work samples: LEAs shall determine what constitutes a representative work product sample
- Work sample practices should be consistent among teachers within the school
- LEAs shall set rules for work sample selection related to frequency and the number of samples by subject or unit of work