



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
August 24th, 2023, 6:30 p.m.
10535 Foothill Blvd. #100
Rancho Cucamonga, CA 91730**

**741 Lynds Hill Rd
Plymouth, VT 05056**

Teleconference Link:

<https://granitemountainschool.zoom.us/j/8593877639?pwd=OFIpdkNCQkhZcWVackppdmxKeEFIZzo9>

AGENDA

	Description	Presenter	Page #
1.	Call to Order		
2.	Approval of the Agenda		
3.	Public Comments		
4.	Closed Session: Litigation a. 1 Case		
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?	Brook MacMillan	4

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6.	Community Engagement Department Presentation	Director of Community Engagement, April Tilden	24
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		a. 40 b. 45 c. 50 d. 51 e. 53 f. 54
8.	Discussion and Potential Action on the Board Vacancy		90
9.	Presentation, Discussion and Potential Action on the June and July 2023 Financials	Aaron Guibord	93
10.	Presentation, Discussion and Potential Action 2022-2023 Unaudited Actual Report	Aaron Guibord	168
11.	Board Annual Fiscal Policies Training	Tom Nichols	182
12.	Discussion and Potential Action on the Amended Fiscal Policies and Procedures	Jessica Ronquillo	
13.	Board of Directors' Requests		
14.	Announcement of next regular board meeting		
15.	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



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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)).

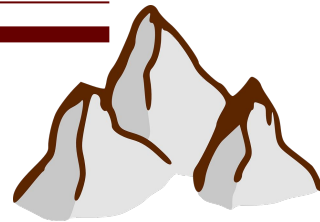
Board materials are available for public inspection at 10535 Foothill Blvd., #100, Rancho Cucamonga, CA 91730, Monday through Friday (excepting school holidays), between the hours of 8:30 a.m -12:30 p.m. and 1:00 p.m. - 3:00 p.m.



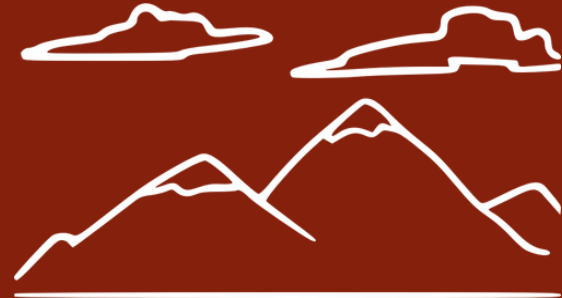
Granite Mountain Charter School

Executive Director's Report

August 24th, 2023



Business Services



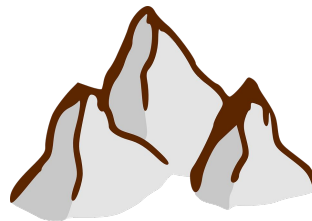
Business Services Division Updates

Instructional Materials & Supplies

- The department has spent the month of August prioritizing the procurement of core curriculum and classes, with emphasis on our High School students.
- A presentation from our department was made to staff at our Back-to-School Professional Development event on the topic of making intentional educational assignments and key responsibilities when it comes to an audit.
- Our GMCS Back-to-School Supply Kits continue to be a hit among students and staff.

Vendor Relations

- The department has uploaded vendors with signed contracts into OPS and are continuing to add new and returning vendors daily.
- The department continues to assist teachers with vendor questions and recently presented at our Back-to-School event on how to best use vendor as a supplemental resource to a student's learning plan.



Staffing



Human Resources Updates

It's been an exciting time for the HR department! We are so excited to welcome our newest Trailblazers and to congratulate staff that moved into a new role. Our staff count as of 8/18 is 293.

Welcome, to our new Trailblazers!

- B. Swanson, Program Administrator- SPED Compliance and Relations
- M. Lam, Special Education Program Administrator-Instructional
- C. Brown, Speech Language Pathologist (Gen Ed)
- J. DeMarco, School Psychologist
- C. Gee, Special Education Teacher-Case Management
- K. Willis, Reading Intervention Coordinator
- S. Dyer, Special Education Teacher-Instructional
- M. Morales-Goodwin, HST
- E. Arriola, HST
- W. Whitaker, Digital Content Specialist - English
- S. Papacosta, HST
- A. Thompson, Administrative Support Coordinator
- L. Ferrell, Special Education Teacher-Case Management
- M. Lee, Occupational Therapist
- M. Benson, HST
- C. Ottoway, HST
- K. Reed HST
- E. Linstrom, HST
- T. Simoneau, PBL Content Specialist- History
- J. Espling, Special Education Teacher-Case Management
- T. Gray, HST
- S. Conte, HST
- M. Gutierrez, HST
- A. Sundberg, HST
- C. Churilla, Vendor Specialist
- R. Raki, Crisis Support Coordinator



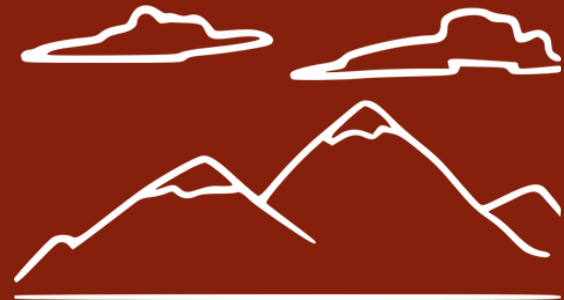
Human Resources Updates

Congratulations to our dedicated staff members who have moved into a new role!

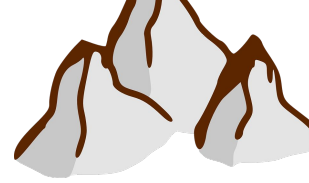
- K. Duncan, Regional Administrator
- C. Bell, SpEd Teacher - Instructional (Itinerant)
- J. Stanford, Digital Content Specialist - K-8
- J. Tavares, Pupil Services Procurement Coordinator
- T. Bettencourt, Assistant Director of Project-Based Learning
- A. Blackburn, Homeschool Teacher
- B. Kuramata, Regional Administrator - IE West
- C. Corsaro, Homeschool Teacher
- E. Garcia, Interim Assistant Director of Compliance
- G. Borja, Regional Administrator - IE East
- J. Marais, Regional Administrator
- J. Sato, Regional Administrator - LA & Surrounding Areas
- K. Surek, PBL Content Specialist - Language Arts
- M. Kirkbride, Regional Administrator - Virtual Team
- M. Shook, PBL Content Specialist - Math
- M. Ornelas, Assistant Director of Human Resources
- M. McGrath, Regional Administrator - HD
- N. Balogh, Director of Special Education Compliance & Relations
- O. Sarbu, Homeschool Teacher
- R. Yancey, Assistant Director of Digital Learning
- R. Elsawah, Homeschool Teacher
- T. Rivera, Homeschool Teacher
- V. McCraw, Homeschool Teacher
- I. Duran, School Compliance Specialist
- V. Campa Cabrera, Assistant Director of High School Activities
- S. Kramer, Family Support Specialist 4/ Coordinator
- L. Wells, Math Intervention Coordinator
- G. Jeong High School Administrator - Progress Monitoring



Academics



WASC Update



- Amazing news... We have been accredited!!!
 - 6 year accreditation with a mid cycle visit in 25/26
- Steps moving forward:
 - Focus on our action plan and implement goals
 - Keep collaboration going
 - Keep data talks going
 - Evaluate programs/departments/achievement
 - Focus/Home groups will begin meeting in 24/25 to gather info for mid cycle visit
- Collaboration and teamwork for the win!
 - We are all here because we all play a role in WASC and the success of our school

Academics Division Updates



Student Achievement: We are launching our SLO initiative this year to allow us to assess our Student Learner Outcomes and track for growth. Additionally we are opening our local benchmark window using the STAR 360 from August 23-September 22nd.

Curriculum: Our curriculum team has worked diligently to develop and provide implementation guides to our teachers to assist them in assigning curriculum to meet our students personalized learning needs.

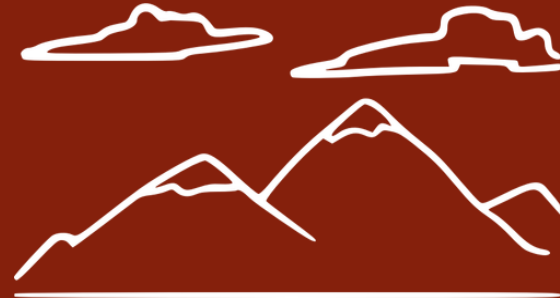
Digital Learning: This year, we are excited to offer more office hours, 1:1 student support, skills workshops, and video libraries to our students using adopted curriculum. We have also increased our internal honors and AP offerings to Granite Mountain students for the new school year.

Plugged In!: We are offering a new asynchronous option in grades K-5 for families who want more flexibility and don't want to log in for live classes each week. Grades 2-6 synchronous option are full, we still have limited space in Kindergarten, 1st, middle school and high school. Live virtual classes begin the week of 8/28 with our back to school orientation and meet the teacher virtual sessions occurring on 8/23 - 8/25.

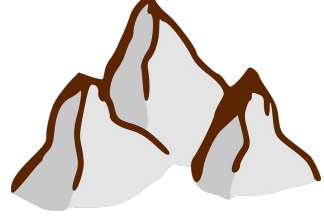
Student Life: The Student life department is thrilled to announce that we are continuing the majority of our classes this school year. Additionally, we have added, and are still onboarding, new classes for this semester. Classes are offered by semester and some classes may have an accompanying material list. Family info-sessions hosted August 16th and 17th. Sign-ups are scheduled to open on August 30th.

Athletics: We are expanding our Athletics and Fitness opportunities for GM students. In addition to running club, bowling club and sports clinics, we will also offer golf club, backyard sports club, intramural sports, and virtual fitness, yoga, and sports classes. Sign ups begin September 12th.

Secondary Education



Secondary Education Division Updates



Project Based Learning

- The PBL department is now fully staffed and have begun working with HSTs to help them identify which students might benefit from this exciting curriculum. They are also assisting HST's with implementing the curriculum

CTE

- So far we have 30 students signed up for a CTE Pathway
- Encouraging HST's to still sign their students up for our 5 in-house pathways

High School Activities

- We sent out an interest survey to High School students to plan events according to their interests
- Currently securing locations and dates for September Back to School events and school dances
- Director and AD will attend Back to School events to encourage participation and advertise upcoming events
- Sign ups for ASB and Yearbook are underway

High School Support

- We have begun identifying credit deficient students to begin supporting at the beginning of the year.

Student Support



Student Support Division Updates

Academic Progress

- New GAME Time Intensive classes begin on August 28, starting with the Successful Student Seminar for 3rd-8th graders and Vowel Victory for K-2nd graders. These classes run daily for short durations to provide direct instruction in skills identified from our STAR 360 and CAASPP data.
- We are excited to add reading to our Achievement Initiatives. The Academic Progress Department is becoming known in the community for providing these initiative opportunities to our students. Janet Brinegar, Director, and Mary Harrison, Assistant Director, were invited to lunch at a popular local restaurant to give feedback to them on how to launch a successful initiatives program!

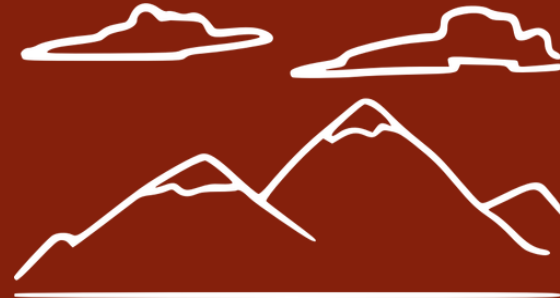
Intervention

- We are excited to welcome Cynthia Brown, our new General Education Speech Pathologist to our Intervention Team. She will support students with Tiers 1 & 2 speech needs.
- We are excited to launch our MTSS Office Hours on September 6 to help HSTs support their struggling students.

SEL & Special Pops

- We are happy to have our new Crisis Coordinator, Rebekah Raki, join our team to help support our students, their families, and their HST while in crisis.
- We are working on identifying our Special Populations rosters so we can data track our unduplicated students throughout various GMCS programs. Early identification will help guide our students to success.

Specialized Pupil Services

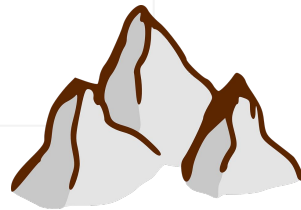


Specialized Pupil Services Division Updates

The Specialized Pupil Services (SPS) Division has been collaborating throughout the Back-to-School Season with cross-trainings and Division-wide professional developments in areas of our procedures, assessments, compliance, and legal matters.

Special Education (SPED)

- The Special Education Department has kicked off the 2023-24 school year with a 3-week Back-To-School Training Program. Staff has had the opportunity to attend trainings on topics including Special Education Law, SPED Department practices and procedures, and assessment reports.
- We have started reaching out to families and providing schedules for their student's specialized academic instruction.
- We're excited to welcome **5** new staff members to the SPED Department for the 2023-24 school year.



Specialized Pupil Services Division Updates

Assessment & Related Services (A&RS)

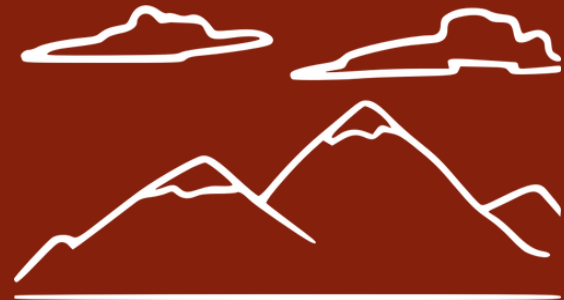
- A&RS has completed their Back to School training with professional development in Dyslexia, Assistive Technology, Speech & Language, Assessment Planning, and legal training in matters of assessment.
- The A&RS staff retention is 100% and happy to welcome **3** new team members to our department. With this growth, we are able to provide over 2/3 of the occupational therapy services internally.
- Our assessors and related service providers have started to reach out to families to welcome them, establish rapport, and schedule special education assessments and the provision of related services.

Compliance and Relations (C&R)

- The C&R Department is ready to start the weekly audits of special education service tracking of providers.
- Special Education University has expanded to include resources and sessions for parents and this year, sessions are open for HSTs to attend.
- The C&R Department has been calling all newly enrolling parents of students that 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.



Operations



Current Student Registration Report

Enrolled by Grade Level for 23-24:

San Bernardino	Los Angeles	Riverside	Orange	Inyo & Kern	Total
2935	446	350	89	5	3,825

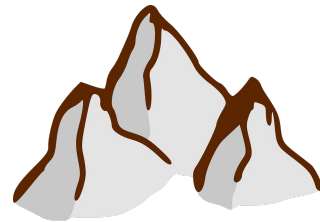
Total Projected 23-24 Enrollment

Enrolled for 23-24	Total Pending Withdrawals	Pending Application Completion	Waitlist Total
3,825	12	111	478

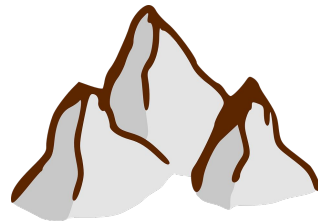
As of 8/21/23, our Enrollment Team began offering spots to individuals on the waitlist.


Looking Forward....

- Annual Board Member Brown Act Training - October 26, 2023



Questions?





Community Engagement Department

23-24 School Year





Welcome

The Community Engagement Department is excited to welcome you all to the 23-24 school year! We look forward to serving our families by providing in person opportunities and support throughout the year.

Meet the Team





Our Purpose

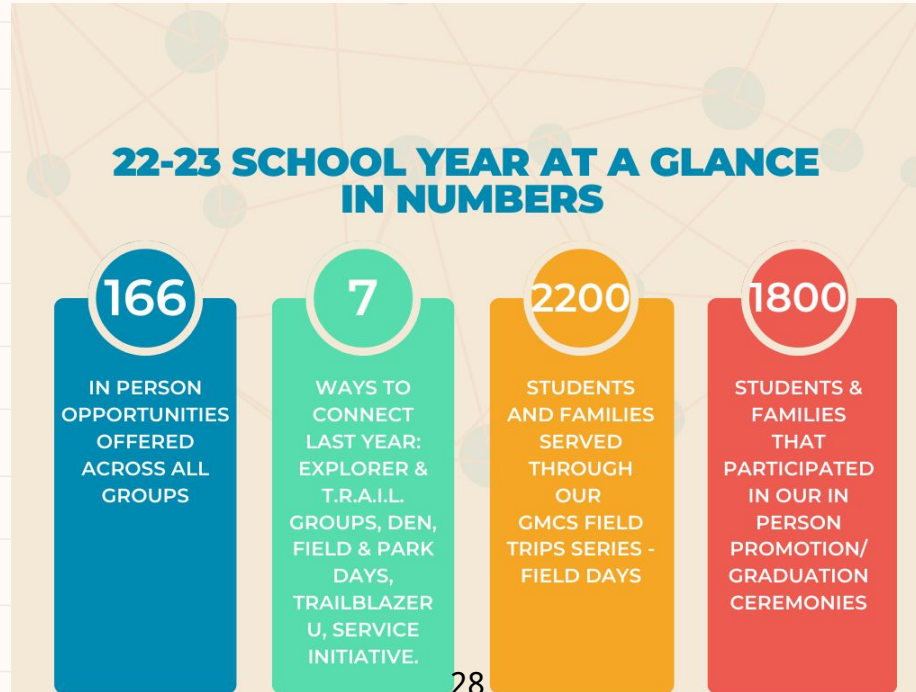
The Community Engagement Department exists to provide a vast array of opportunities to build and strengthen relationships amongst our families as well as build community among our Educational Partners.

We are passionate about providing intentional, beneficial, optional and enjoyable opportunities for our Educational Partners! This presentation highlights some of the ways we do that.

The Power of Purpose

A Year in Review

The 22-23 school year was our most successful to date. In case you are wondering, this is how we spent our time last year!





What about this year?

We are excited to share our 23-24 CED Offerings:

- GMCS Field Trip Series - Field Days
- Den Days
- Explorer Groups
- T.R.A.I.L. Groups
- Community Service Initiative
- Trailblazer U
- The Trailblazer Newsletter



GMCS Field Trip Series – Field Days

Each quarter, GMCS will host a series of interactive and practical experiences for students. Field trips are selected with the following goals in mind:

- a. Fulfilling the school mission of providing the students with unique hands on and personalized learning experiences
- b. Cultivating community relationships
- c. Fostering a student's passion for learning
- d. Exposing students to dynamic 21st century career opportunities

We are excited to announce our yearlong focus will be Arts & Music!



Den Days

Den Days are twice monthly in person opportunities (each event will be the same, but will be held in two separate regions a month). This is the perfect opportunity for students and families to show their school spirit and participate in structured group activities.

Our year long theme will be Arts & Music!

Explorer Groups

Explorer Groups are specially curated common interest groups that meet twice monthly (one virtual field trip and one in person field trip) to provide a fun and educational experience that caters to the whole child.



* Merging groups for intentionality and state standards are added to all field trips

23/24 Explorer Groups

Welcome
Art & Music
Explorers



Welcome
Community & Kindness
Explorers



Welcome
History Explorers



Welcome
Outdoor Explorers



23/24 Explorer Groups

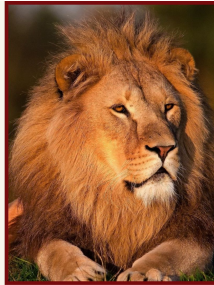
Welcome
Park Explorers



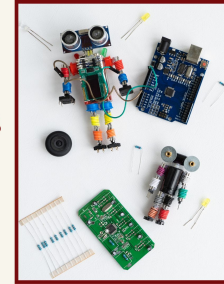
Welcome
S.E.L.F.e Explorers



Welcome
Zoology Explorers



Welcome
S.T.E.A.M Explorers





T.R.A.I.L.Groups

(Targeted Reflection & In-Person Learning) Groups compliment the Virtual Learning department's Plugged In! Program by offering in person opportunities. These opportunities will align with the monthly Plugged In! K-5 themes the students are focusing on each month and give students an opportunity to interact with their peers in person all while they continue their learning experiences.



Community Service Initiative



This initiative will give opportunities for our students to contribute to their community. We will award and honor individuals whose service impacts their communities and inspires those around them to do the same.

- Service opportunities available through the school or on their own are rewarded
- They can use their tracked time towards the Honor and Jr. Honor Society requirements
- Great on College Applications
- ***And the most important thing: Helping others benefits the student and the community



Trailblazer U

Trailblazer U empowers families to support their student's academic success, furthering their own education and developing new skills. It will offer parents, guardians, and community members learning opportunities monthly and resources on a broad array of topics through support, workshops, and events.

Parents will have the opportunity to discuss topics with each other in a safe and understanding environment. They will build a community by sharing their wealth of knowledge and experiences with each other along the way.



- Monthly Regional Workshops
- Fun Locations
- Virtual and In-Person Opportunities
- Sharing Their Homeschool Experiences
- Fostering Relationships



Trailblazer Newsletter



Weekly

Sent weekly by HSTs to all of their families.



Purposeful

To keep families informed and in touch with GMCS



Important

A great way to access information all in one place.



Content

Information from various departments, vendors, school updates, sign-ups, and other essential information



Contact Us!

We are happy to help! Please reach out to us if you have any questions regarding anything our department offers:
communityengagement@granitemountainschool.com





**Regular Board Meeting
Granite Mountain Charter School
May 11th, 2023, 6:00 p.m.
10535 Foothill Blvd. #100
Rancho Cucamonga, CA 91730**

In Attendance: Ryan Callahan, Wendy Maldonado, Summar Yamout

Absent: Nino Lopez

1. Call to Order
Ryan Callahan called the meeting to order at 6:03 pm.
2. Approval of the Agenda
Wendy Maldonado motioned to approve the agenda.
Summar Yamout seconded.
Unanimous
3. Public Comments
The Board heard public comment.
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. Congratulations Trailblazers!
 - i. Looking Forward
 - j. Questions?

The Executive Director, Brook MacMillan, presented her Executive Director's Report on the following items:



- a. Business Services
 - b. Staffing
 - c. Academics
 - d. Secondary Education
 - e. Student Support
 - f. Specialized Pupil Services
 - g. Operations
 - h. Congratulations Trailblazers!
 - i. Looking Forward
 - j. Questions?
5. Student Athletics & Fitness Department Presentation
Sarah Stevenson, Director of Athletics and Fitness, presented on the Athletics and Fitness department. Students, O. and R. Hernandez, spoke to the Board regarding their experiences in the athletics programs.
6. Presentation, Discussion and Potential Action on the February/March 2023 Financials
Aaron Guibord presented the February/March 2023 Financials.
Ryan Callahan motioned to approve the February/March 2023 Financials.
Wendy Maldonado seconded.
Unanimous
7. Presentation and Discussion on the 2023-2024 Initial Budget
Aaron Guibord presented the 2023-2024 Initial Budget.
8. Presentation and Public Hearing of Local Control Accountability Plan (LCAP)
- a. Budget Overview for Parents (BOP) 23-24
 - b. Local Control and Accountability Plan 23-24
 - c. 22-23 Action Tables
 - d. 23-24 Action Tables
 - e. LCAP Instructions

Aaron Guibord presented the Budget Overview for Parents (BOP) 23-24.
Kristy Philips presented the Local Control and Accountability Plan 23-24.



The Board held public hearing time for the Budget Overview for Parents (BOP) 23-24 and Local Control Accountability Plan.

No comments.

Jessica Ronquillo presented the 22-23 Action Tables and 23-24 Action Tables.

The Board held public hearing time for the Local Control and Accountability Plan and Action Tables.

No comments.

9. Consent Agenda - Consideration for Action - One motion and vote will enact all consent agenda items that are routine in nature*
 - a. March 9th, 2023 Regularly Scheduled Board Meeting Minutes
 - b. 23-24 Vendor Contract Templates
 - c. Exempt and Nonexempt Employee Contract Templates
 - d. 23-24 Compensation Policy
 - e. 23-24 Employee Handbook
 - f. Amended 23-24 Org Chart
 - g. 23-24 Adopted Curriculum Options
 - h. Adopted Curriculum: Acellus Quote
 - i. Adopted Curriculum: Edgenuity Quote
 - j. Adopted Curriculum: McGraw Hill Quote
 - k. Adopted Curriculum: Savvas Quote
 - l. 23-24 Universal Curriculum Options
 - m. Amended Transfer to the Money Market Savings Account
 - n. Amended Teacher-Student Interactions/Boundaries Policy
 - o. 23-24 Employee Benefits Package
 - p. Amended Instructional Funds Policy
 - q. 23-26 OPS contract renewal
 - r. FY 21/22 990s
 - s. Amended Public Random Drawing/Lottery Policy
 - t. Amended Student Technology Accessibility Resolution 22-23 School Year

Ryan Callahan motioned to approve Consent Agenda items a through o and q through t and move item p out of the consent agenda.

- a. March 9th, 2023 Regularly Scheduled Board Meeting Minutes



- b. 23-24 Vendor Contract Templates
- c. Exempt and Nonexempt Employee Contract Templates
- d. 23-24 Compensation Policy
- e. 23-24 Employee Handbook
- f. Amended 23-24 Org Chart
- g. 23-24 Adopted Curriculum Options
- h. Adopted Curriculum: Acellus Quote
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- q. 23-26 OPS contract renewal
- r. FY 21/22 990s
- s. Amended Public Random Drawing/Lottery Policy
- t. Amended Student Technology Accessibility Resolution 22-23 School Year

Summar Yamout seconded

Unanimous

Discussion and Potential Action on the Amended Instructional Funds Policy.

Summar Yamout motioned to approve the Amended Instructional Funds Policy as amended.

Wendy Maldonado seconded.

Unanimous

10. Discussion and Potential Action on the Amended Residency Policy

Ryan Callahan motioned to approve the Amended Residency Policy.

Wendy Callahan seconded.

Unanimous



11. Discussion and Potential Action on the GMCS Student Request for Travel and Conduct Resolution

Wendy Maldonado motioned to approve the GMCS Student Request for Travel and Conduct Resolution.

Summar Yamout seconded.

Unanimous

12. Discussion and Potential Action on the Executive Director's Evaluation and Timeline

Ryan Callahan motioned to approve and adopt Scenario B for the Executive Director's Evaluation and Timeline.

Wendy Maldonado seconded.

Unanimous

13. Board of Directors' Requests

The Board of Directors requested the following for the next board meeting:

Discussion on 23-24 Educational Units

Student Attrition Report

14. Announcement of next regular board meeting

The next regular board meeting was announced for Thursday, June 8th, 2023 at 6:00 PM.

15. Adjournment

Wendy Maldonado motioned to adjourn the meeting at 8:35pm.

Summar Yamout seconded.

Unanimous.



**Regular Board Meeting
Granite Mountain Charter School
June 8th, 2023, 6:00 p.m.
10535 Foothill Blvd. #100
Rancho Cucamonga, CA 91730**

In Attendance: Nino Lopez, Wendy Maldonado, Summar Yamout

Absent: Ryan Callahan

1. Call to Order
Nino Lopez called the meeting to order at 6:04 pm.
2. Approval of the Agenda
Nino Lopez motioned to approve the agenda.
Summar Yamout seconded.
Unanimous.
3. Public Comments
There were no 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. Withdrawal Analysis
 - i. Graduation!
 - j. Congratulations Trailblazers!
 - k. Looking Forward
 - l. Questions?



The Executive Director, Brook MacMillan, presented her Executive Director's Report on the following items:

- a. Business Services
- b. Staffing
- c. Academics
- d. Secondary Education
- e. Student Support
- f. Specialized Pupil Services
- g. Operations
- h. Withdrawal Analysis
- i. Graduation!
- j. Congratulations Trailblazers!
- k. Looking Forward
- l. Questions?

5. Instructional Materials and Services Department Presentation

Sarah Tirado, Director of Instructional Materials and Services, presented on the Instructional Materials and Services Department. Video presentations created by students, O. and J. Hernandez, were submitted to the Board regarding their experiences in the Vendor Course Instruction program.

6. Presentation, Discussion and Potential Action on the April 2023 Financials

Aaron Guibord presented the April 2023 Financials.

Wendy Maldonado motioned to approve the April 2023 Financials.

Summar Yamout seconded.

Unanimous.

7. Presentation, Discussion and Potential Action on the 2023-2024 Initial Budget

Aaron Guibord presented the 2023-2024 Initial Budget.

Wendy Maldonado motioned to approve the 2023-2024 Initial Budget.

Nino Lopez seconded.

Unanimous.

8. Presentation, Discussion and Potential Action on the Education Protection Act Resolution



Aaron Guibord presented the Education Protection Act Resolution.

Summar Yamout motioned to approve the Education Protection Act Resolution.

Nino Lopez seconded.

Unanimous.

9. Discussion and Potential action on the 23-24 Local Control Accountability Plan (LCAP)

Kristy Philips, Chief Academic Officer, presented the 23-24 Local Control Accountability Plan (LCAP).

Wendy Maldonado motioned to approve the 23-24 Local Control Accountability Plan (LCAP).

Summar Yamout seconded.

Unanimous.

10. Presentation and Discussion on the 22-23 Local Performance Indicators

Kristy Philips, Chief Academic Officer, presented the 22-23 Local Performance Indicators.

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

- a. 23-24 The Trailblazer Path to Adventure Guidebook
- b. Appointment of the 23-24 SELPA Representatives
- c. 23-24 Charter Safe Contract Renewal
- d. 23-24 Charter Tech Services Contract
- e. 23-24 Master Agreement Template
- f. Amended Residency Policy
- g. Pre-Approval of CM Supply Kits
- h. Approval of the Money Market Account Use for Summer 2023 Cash Flow

Nino Lopez motioned to approve Consent Agenda items a through h.

- i. 23-24 The Trailblazer Path to Adventure Guidebook
- j. Appointment of the 23-24 SELPA Representatives
- k. 23-24 Charter Safe Contract Renewal
- l. 23-24 Charter Tech Services Contract
- m. 23-24 Master Agreement Template



- n. Amended Residency Policy
- o. Pre-Approval of CM Supply Kits
- p. Approval of the Money Market Account Use for Summer 2023 Cash Flow

Wendy Maldonaod seconded
Unanimous.

12. Discussion and Potential Action on the Amended Instructional Funds Policy.
Brook Macmillan, Executive Director, presented on the Amended Instructional Funds Policy.
13. Discussion and Potential Action on the Resolution Outlining Qualifications for Serving Transitional Kindergarten Students
Nino Lopez motioned to approve the Resolution Outlining Qualifications for Serving Transitional Kindergarten Students
Summar Yamout seconded.
Unanimous.
14. Closed Session
- a. Litigation
 - b. Executive Director's Evaluation

Nino Lopez motioned to move into closed session at 7:40 PM.
Wendy Maldonado seconded.
Unanimous.

Nino Lopez motioned to move out of closed session and into open session at 8:57 PM.
Summar Yamout seconded.
Unanimous.

The Board returned to open session and Nino Lopez announced that the Board approved the Fixed Term Employment Agreement Between Granite Mountain Charter School and Brook Macmillan, Executive Director.



15. Discussion and Potential Action on the Executive Director's Contract, Salary, and Fringe Benefits

Nino Lopez motioned to approve the Executive Director's Contract, Salary, and Fringe Benefits.

Summar Yamout seconded.

Unanimous.

16. Discussion and Potential Action on the 23-24 Board Meeting Calendar and Training Dates

Brook Macmillan, Executive Director, presented on the Board Meeting Calendar and Training Dates

Summar Yamout motioned to approve the Board Meeting Calendar and Training Dates

Nino Lopez seconded.

Unanimous.

17. Board of Directors' Requests

There were no Board of Directors' Requests.

18. Announcement of next regular board meeting

The next regular board meeting was announced for Thursday, August 24th, 2023 at 6:30 PM.

19. Adjournment

Wendy Maldonado motioned to adjourn the meeting at 9:04 PM.

Nino Lopez seconded.

Unanimous.



Approval of the Money Market Account Use For Fall 2023 Cash Flow

With the anticipated enrollment growth, Granite Mountain continues to fund current operating expenses using available cash at hand. In order to save on borrowing expenses and interest rates, the GMCS Board of Directors grants permission for the school to draw up to 1.5 million in available funding from the school's Money Market account in the months of September and October to ensure payroll and operational obligations are met.



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Granite Mountain Charter (36 75051 0139188)

[Home](#)[Data Entry Forms](#)[Certification Preview](#)[Certify Data](#)[Reports](#)[Users](#)[Contacts](#)[FAQs](#)[Data Entry Instructions](#)

2023–24 Application for Funding

Required fields are denoted with an asterisk (*).

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that ☒
the Local Board has approved the
Application for Funding for the listed fiscal
year:

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that ☒
parent input has been received from the
District English Learner Committee (if
applicable) regarding the spending of Title
III funds for the listed fiscal year:

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

* Title I, Part A (Basic Grant): ☒ No ☐ Yes
ESSA Sec. 1111 et seq.
SACS 3010

* Title II, Part A (Supporting Effective Instruction): ☒ No ☐ Yes

ESEA Sec. 2104
SACS 4035

* **Title III English Learner:**

☒ No ☐ Yes

ESEA Sec. 3102
SACS 4203

* **Title III Immigrant:**

☒ No ☐ Yes

ESEA Sec. 3102
SACS 4201

* **Title IV, Part A (Student and School Support):**

☒ No ☐ Yes

ESSA Sec. 4101
SACS 4127

Title V, Part B Subpart 2 Rural and Low-Income Grant:

☒ No ☐ Yes

ESSA Sec. 5221 SACS 4126

Last Saved: Aaron Guibord (supclutch), 8/21/2023 9:49 AM, Draft

Save

Return to List

Consolidated Application Support Desk, Education Data Office | ConAppSupport@cde.ca.gov | 916-319-0297
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy

Actual Expenditures through: June 30, 2023
For Granite Mountain Charter School, Object 8012 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Revenue Limit Sources - EPA Payment	8012	697,196.00
TOTAL AVAILABLE		697,196.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	SACS Object	
Instruction	1100	527,388.08
Instruction-Related Services		
Instructional Library, Media, and Technology	1200, 2200, 2900	0.00
Other Instructional Resources (Including Parent Participation)	2900	0.00
Pupil Services		
Guidance and Counseling Services	1200	0.00
Psychological Services	1200	0.00
Attendance and Social Work Services	2900	0.00
Health Services	1200, 2200	0.00
Speech Pathology and Audiology Services	1100	0.00
Pupil Testing Services	1100, 1900, 2100	0.00
Pupil Transportation	2200	0.00
Food Services	2200, 2900	0.00
Other Pupil Services		0.00
Ancillary Services		0.00
Community Services		0.00
Plant Services	2200	0.00
Benefits	3000-3999	169,807.92
Other Outgo		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		697,196.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

ENGLISH LEARNERS MASTER PLAN

~~2021-2022~~

2023-2024



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Master Plan for Services to English Learners

Granite Mountain Charter School aims for outstanding programs for all our students. English Learners have enormous challenges but also have the opportunity to develop the asset of bilingualism within a global community. They face the double task of learning the challenging state standards and mastering a new language.

To make sure we reach optimal results for English Learners we developed this Master Plan to ensure that they learn English, have full access to a challenging academic curriculum, and that they build the multicultural proficiency that is necessary in today's complex and challenging world. This plan is a practical guide for all staff to ensure that we provide consistent, coherent services to each and every English Learner in our school. We are all expected to follow the plan, and it provides specific ways for us to hold ourselves accountable for obtaining optimal results.

This plan describes how we identify, serve and support students who initially enroll in our school with limited proficiency in the English language. The plan sets forth five goals for this work:

1. English Learner (EL) programs will be fully implemented.
2. Parents of English Learners and Reclassified Fluent English Proficient Students (RFEPs) will participate meaningfully in their children's education.
3. English Learners will master the English language as efficiently and effectively as possible.
4. English Learners will achieve academic success comparable to English Only (EO) students.
5. English Learners and Reclassified Fluent English Proficient Students will be at no greater risk for school failure than English Only Students.

Identification Tools:

- Home Language Survey upon enrollment
- Additionally, look in CALPADS and cumulative folders

Step 1: Registration, including Completion of the Home Language Survey

Upon enrollment, parents complete a Home Language Survey or HLS as required by state law. (See Appendix 1.) **This survey is completed the first time the parent enrolls the child in Granite Mountain Charter School** and the results maintained thereafter in the charter school's student information system and the English Learner's folder in the child's cumulative record (CUM).

If the answers to Items 1, 2, 3 on the HLS are "English", the child is classified as English Only or EO. The parent is notified of the result and is given an explanation of the placement options open to the student. The default option is Mainstream English.

If item 1, 2, or 3 on the Home Language Survey is answered with a language other than English or ASL, the child is tested for English proficiency. (Continue to Step 2)

However, if the parent's response to the first three questions on the HLS is English, and the response to the fourth question is other than English, then reasonable doubt may exist as to the student's home language. If there is evidence of significant non-English exposure, then the pupil must be administered the state English language proficiency assessment, currently known as the English Language Proficiency Assessments for California (ELPAC). The parent will be consulted by a certificated staff member regarding the need to administer the assessment, the results, and the subsequent program placement of the child.

NOTE: When reasonable doubt is established, the school must annotate the HLS to document the reasons for ELPAC administration. The school administrator/designee must sign and date the annotations provided.

The parent has the right to amend the HLS at any time. However, if the student has already been administered the initial ELPAC, any changes to the HLS will not affect the student's official language classification. If the parent amends the HLS prior to initial ELPAC administration, the school must honor the changes made while continuing to take reasonable doubt into consideration, given the probable impact of the change relative to the parent's or student's observed linguistic behavior.

Parents who enroll their child in Pre-Kindergarten must complete the HLS as part of the enrollment process. The first HLS (e.g., Pre-K) on file for a student supersedes all HLS forms completed at later times. Therefore, the answers provided on the initial HLS are documented permanently in CALPADS.

Assessment

- ~~Initial ELPAC, within 30 days of enrollment— July 1 – July 4. Initial ELPAC Notification Letter is sent to parents and HST. See Appendix 2~~
- The Initial ELPAC testing window for the state of California is July 1 - June 30. GMCS students will be administered the initial ELPAC within 30 days of enrollment from the first day of school to the last day of school. The Initial Notification Letter will be sent to parents and the HST. See Appendix 2.
- The initial ELPAC score report and Notification Letter will be ~~mailed~~ sent in writing, after testing. See Appendix 3
- The Summative ELPAC, for current ELs will be administered each year between Feb. 1 - May 30.

Step 2: English Language Proficiency Assessment

State regulations require that if the student's Home Language Survey indicates that a language other than English is used at home in Item 1, 2, or 3, the student's English language proficiency level must be assessed within 30 calendar days of initial enrollment.

The ELPAC is a standardized language proficiency test designed to measure the English proficiency of nonnative speakers in four areas: Listening, Speaking, Reading and Writing. The child receives a score for each part of the test that is taken (Listening, Speaking, Reading, and Writing) as well as an overall score. The score types include: scale scores and proficiency levels.

School staff calculate a preliminary score for the purpose of determining the default program and placement options. These results, including proficiency level results for each subtest, are communicated to the parent on the Parent Notification of English Language Testing Form. The assessment is also forwarded to the test publisher for official scoring. These official results override the informal scoring if the scores differ. The official results are sent to the parent within 30 days of receipt by the school. ELPAC results are maintained in the student's English Learner folder inside the cumulative folder, and in the school's student information system for future use in the monitoring of student progress and in the program evaluation.

~~If an Individual Education Plan (IEP) team has determined that a student is unable to take all or part of the ELPAC, the student will be given a California Department of Education (CDE) approved alternative assessment.~~

When the ELPAC is administered to a pupil with a disability, Granite Mountain Charter School shall provide designated supports or accommodations, in accordance with the pupil's individualized education program (IEP) or Section 504 Plan. When a pupil's IEP or Section 504 plan specifies that the pupil has a disability that precludes assessment such that there are no appropriate accommodations for assessment in one or more of the domains (listening, speaking, reading, and writing), the pupil shall be assessed in the remaining domains in which it is possible to assess the pupil.

On the basis of the English language assessment, students are classified as either English Learner (EL) or Initially Fluent English Proficient (IFEP).

Level	Description
Initial Fluent English Proficient (IFEP)	Students at this level have well developed oral (listening and speaking) and written (reading and writing) skills. They can use English to learn and communicate in meaningful ways that are appropriate to different tasks, purposes, and audiences in a variety of social academic contexts. They may need occasional linguistic support to communicate on less familiar tasks and topics. This test performance level corresponds to the upper range of “Bridging” proficiency level as described in the 2012 <i>California English Language Development Standards, Kindergarten Through Grade Twelve</i> (2012 <i>ELD Standards</i>).
Intermediate English Learner	Students at this level have somewhat developed to moderately developed oral (listening and speaking) and written (reading and writing) skills. This level captures a broad range of English learners, from those who can use English only to meet immediate communication needs to those who can, at times, use English to learn and communicate in meaningful ways in a range of topics and content areas. They may need some degree of linguistic support to engage in familiar social and academic contexts (depending on the student, the level of support needed may be moderate, light, or minimal); they may need substantial-to-moderate support to communicate on less familiar tasks and topics. This test performance level corresponds to the entire “Expanding” proficiency level and to the lower range of the “Bridging” proficiency level as described in the 2012 <i>ELD Standards</i> .
Novice English Learner	Students at this level have minimally developed oral (listening and speaking) and written (reading and writing) English skills. They tend to rely on learned words and phrases to communicate meaning at a basic level. They need substantial-to-moderate linguistic support to communicate in familiar social and academic contexts; they need substantial linguistic support to communicate on less familiar tasks and topics. This test performance level corresponds to the “Emerging” proficiency level as described in the 2012 <i>ELD Standards</i> .

NOTE: Students classified as IFEP are not eligible to receive EL services and will receive grade-level instruction in an instructional program designed for Native-English and Fluent-English speakers.

IFEP Students - The parents of IFEP students are informed of the results and given the same program options as those given EO students: the default program is Mainstream English. Placement is made on the same basis as for EOs.

English Learners proceed to primary language assessment. Parents of ELs will be notified each year of their child’s current language classification along with the annual assessment results. A student will remain an EL until he or she has met the criteria for reclassification.

Step 3: Parent Notification of Results

Parent Notification of Initial Assessment Results and Program Placement

Parents of students (ELs and IFEPs) who are administered the initial ELPAC will receive official notification informing them of their child's:

- Initial English language proficiency level and how it was assessed
- Official language classification
- Instructional program placement

In addition to the above, parents must also receive information regarding the:

- Various instructional program options, educational strategies, and educational materials to be used in each program
- Reclassification, or program exit, criteria
- Instructional program for ELs with a disability (with an IEP) and how such program will meet the objectives of the IEP
- Expected rate of graduation for ELs

Parent Notification of Annual Assessment Results and Program Placement

Parents will receive Annual EL Status Notification that their child continues to be identified as an English Learner at the beginning of the school year. The letter is mailed to the family and filed in the EL department records. We send the letter to **all EL families** in English ~~and Spanish~~ and translate the **letter, as well as other documents, in accordance with law.** (See Appendix 4)

Parents and HST will receive the ELPAC assessment results and Score Report Notification Letter. (See Appendix 5)

Program Placement/Instructional

- **English Language Mainstream (ELM)**—A ~~classroom~~ setting for English learners who have acquired reasonable fluency in English, as defined by the ~~district~~ LEA. In addition to ELD instruction, English learners continue to receive additional and appropriate educational services in order to recoup any academic deficits that may have been incurred in other areas of the core curriculum as a result of language barriers.
- Core Instruction in English
- ~~Granite Mountain Charter School will monitor student academic progress and provide additional and appropriate educational services to EL students in grades TK-12 for purposes of overcoming language barriers in each subject matter. Actions to overcome content academic barriers will be taken before the deficits become irreparable.~~
- These actions may include, but are not limited to, assignment of Tier 1 academic goals, 1:1 tutoring, and a curriculum evaluation by a Multilingual staff member.
- ~~Daily Leveled ELD for 30–60 minutes based on the student need and level independently at home through online programs such as Brain Pop ELL, Moby Max, Learning Ally or SAVVAS~~
- Daily Leveled ELD delivered for 30 - 60 minutes in synchronous or asynchronous ELD curriculum based on the student need and level.

- ~~• SDAIE Strategies—The purpose is to develop academic knowledge in the content areas. These strategies will be embedded in curriculum and enhanced with teacher support in person or online sessions. (SDAIE Strategies for English Learner Intervention is attached).~~
- Specially Designed Academic Instruction in English (SDAIE) will be used in all synchronous or asynchronous programs in order to develop academic knowledge in the content areas.
- Monitor student progress and evaluate programs regularly.
- ~~• Small Group Live Online English Support Classes—two sessions per week of 30 minutes each with individualized support and instruction using designated ELD instruction and other supplemental materials.~~
- ~~• BrainPop ELL creates animated resources that engage students in all subject areas with ELD supports.~~
- ~~• MobyMax finds and fixes learning gaps with differentiated learning.~~
- ~~• Learning Ally—audiobook program which reads books to students, so they can hear what it should sound like, as it is read by an English fluent person.~~

Step 4: Program Placement/Instructional Program

The following process is used to identify the most appropriate program for the English Learner. ELPAC results indicate whether the student is *reasonably fluent in English* or not.

The criteria for reasonable fluency in English are the same as the criteria for “Probably English Proficient” in the ELPAC Scoring Guide. They include:

1. Student’s *overall* proficiency level is Early Advanced or higher, *and*
2. Proficiency in *each* skill area is Intermediate or higher. The skill areas are Listening, Speaking (Kindergarten through 12th grade), Reading, Writing, (2nd through 12th grade).

If the child is reasonably fluent in English by these criteria, then the default placement is the mainstream English program. Additional support services may be recommended, as appropriate. The child will normally continue in this placement until reclassified. Support services in the mainstream program must include English Language Development and may include one or more of the following:

- Content instruction using SDAIE strategies
- Specialized instruction by an English Learner Development teacher
- Participation in Benchmark, Strategic, or Intensive interventions in variety of setting based on student need

PROFESSIONAL DEVELOPMENT FOR STAFF AND ADMINISTRATORS ON INITIAL IDENTIFICATION, PLACEMENT, AND RELATED PARENTAL RIGHTS/INFORMED CONSENT

Our school provides ongoing annual professional development for administrators and staff, including special education teachers and staff, on legal requirements and district procedures relating to the implementation of the identification and placement requirements of this *English Learner Master Plan*, including but not limited to:

- Initial identification
- Placement options and procedures
- Communicating assessment results to families effectively
- Parental rights and informed consent regarding initial identification and placement, including the parental exception waiver process.
- Designated ELD instruction requirements
- Curriculum Options

Those who must participate in the training include but are not limited to: administrators, teaching staff, counselors, ~~Enrichment Center staff~~, staff members who work with ELs' student records, office staff members responsible for registration, special education teachers, paraprofessionals and specialists, and other support staff as necessary. The training places special emphasis on sensitivity to parents, including how to make parents feel welcome, and how to ensure that they are truly informed and able to take an active role in the process of determining the appropriate instructional program for their child.

INITIAL ELPAC-ELAS CORRECTION POLICY AND PROCESS

Local Educational Agencies are allowed to make one correction per student per lifetime to an English Language status. This process can be used if a parent/guardian or certificated employee of the LEA requests a review of the student's classification on the basis of the results of the Initial ELPAC. Typically, the process will be used if a parent/guardian or certificated employee can provide evidence that a student who was classified as English Learner (EL) after taking the Initial ELPAC should be classified as Initially Fluent English Proficient (IFEP). This process must occur before the first administration of the Summative ELPAC starting in February.

If a student was tested with the initial ELPAC and was designated EL but, based on evidence and observation, you feel that they are proficient in English, the HST can request a status correction to IFEP (Initially Fluent English Proficient).

1. HST contacts the ~~EL Coordinator~~ Assistant Director of Multilingual Populations via email requesting correction.
2. If the request is approved for further review, HST will receive an Evidence Form and info sheet. (See Appendix 6).
3. HST and family review the examples of possible evidence for student's grade span.
4. HST and family gather appropriate, grade-level evidence in all domains to illustrate student's English Language Proficiency
5. Complete the Evidence Form, signed by HST and Parent, then email, along with evidence, to the school's ~~EL Coordinator~~ AD of Multilingual Populations..

RECLASSIFICATION

Our school reclassifies EL students to Reclassified English Fluent Proficient (RFEP) at the point when specialized language and academic support services are deemed no longer needed for ELs to be successful in their educational program at a level commensurate to non-ELs. This decision is made using criteria that include assessment of English language proficiency using the ELPAC, Smarter Balanced Assessment Consortium (SBAC) or California Alternative Assessment (CAA) scores in English-Language Arts, teacher evaluation, and parent consultation. Once ELs are reclassified, they retain RFEP status for the rest of their educational careers. However, the academic progress of RFEP students must be monitored for a minimum of ~~two~~ four-years, as required by state and federal guidelines, and if their continued linguistic and academic performance declines or stalls, interventions are provided to ensure that these students reach and maintain grade level academic proficiency. A full description of the reclassification process is detailed below. ELPAC proficiency level, in addition, common, grade-level standards-based assessments and English language development (ELD) assessments are examined to determine if the student is able to function at a level commensurate with his or her English-speaking peers.

Reclassification Policy, Criteria, and Process:

The ~~EL Coordinator~~ AD of Multilingual Populations, in conjunction with ~~teacher input~~ the reclassification team, will specifically evaluate students who are potentially qualified for reclassification. This will occur upon release of

ELPAC scores by the state.

1. ELPAC Score - Student must have an Overall Performance Level score of 4 (the statewide standardized ELP criterion).
2. ~~Teacher~~ **Reclassification Team** evaluation - including, but not limited to, a review of the student's curriculum mastery.
3. **The Reclassification Team shall include, but is not limited to, the certificated staff with direct responsibility for teaching or placement decisions of the student, an administrator with knowledge of EL education, and the Homeschool Teacher.**
4. The parent is strongly encouraged to participate in a phone conference, as noted in Parent Notification Letter of Reclassification.
5. Comparison of student performance in basic skills against an empirically established range of performance in basic skills of English proficient students of the same age. This will take the form of the STAR 360 Assessment and CAASPP Score.

Grade	Minimum ELA CAASPP Score	Minimum Reading Score on STAR360	Minimum Math CAASPP Score	Minimum Math Score on STAR360
TK/K	n/a	50	n/a	n/a
1st	n/a	71	n/a	240
2nd	n/a	182	n/a	240
3rd	Standard nearly met	323	Standard nearly met	482
4th	Standard nearly met	424	Standard nearly met	567
5th	Standard nearly met	525	Standard nearly met	634
6th	Standard nearly met	626	Standard nearly met	699
7th	Standard nearly met	713	Standard nearly met	736
8th	Standard nearly met	847	Standard nearly met	767
9th	n/a	925	n/a	780
10th	n/a	981	n/a	782
11th	Standard nearly met	1026	Standard nearly met	803
12th	n/a	1141	n/a	817

Process

1. The ~~EL Coordinator~~ **AD of Multilingual Populations** will complete the Reclassification Form for students who meet the first criteria. (See Appendix 7)
2. Form will then be sent to the teacher for further input and completion of grades, test scores, etc.
3. **This will be reviewed by the Reclassification Team.**

4. If a student meets criteria 1, 2, and 4, a Parent Notification Letter of Reclassification will be sent to the parents, inviting them to a phone conference where they can consult with the ~~EL Designee or coordinator~~ **AD of Multilingual Populations** and/or teacher, and their child. (See Appendix 8)
5. At this point, if everyone is in agreement, the student is then redesignated RFEP. Reclassified students will receive a Certificate of Reclassification in the mail. See Appendix 9.
6. If a student has not met criteria 1, 2, or 4, they will remain EL and will be reevaluated the next school year.

RECLASSIFYING ENGLISH LEARNERS WITH DISABILITIES

The reclassification criteria and process is the same for Special Education students being considered for reclassification, except in those cases where the IEP team feels that the student's disability, more so than a language barrier, is the reason for why the student is not qualifying for reclassification. In such cases, it is the responsibility of the IEP team, case carrier, or teacher to initiate contact with the EL Coordinator to consider the alternative reclassification criteria and form. The IEP team, to include parent and the ~~EL Coordinator~~ **AD of Multilingual Populations**, will discuss and complete the form. If the student is found to meet this criteria, he/she will then be reclassified to RFEP and ~~two~~ **four** year monitoring will commence, as with all other RFEP students. See Appendix 10

RFEP Monitoring

Per California Department of Education requirements, once a student is reclassified as RFEP, they are no longer required to take the summative ELPAC, but there is a requirement for four years of continued monitoring of that student.

Our school will monitor RFEPs once per year over the course of the four years, using the Reclassification Monitoring form. Below is the RFEP Monitoring Schedule, based on student last name:

RFEP Monitoring Schedule

Student's Last Name	Monitoring Month, Annually for Four Years
A-C	October
D-F	November
G-H	December
I-L	January
M-O	February
P-R	March
S-V	April
W-Z	May

If at any point the student is scoring below grade level, intervention measures will be put in place, so as to ensure that the student is receiving as much support as possible, toward maintaining English language proficiency and academic growth. See Appendix 11.

ELAC – English Learner Advisory Committee

Each California public school with 21 or more English learners must form an English Learner Advisory Committee (ELAC).

The ELAC shall be responsible for the following tasks:

- Advising the principal and staff in the development of a site plan for English learners and submitting the plan to the School Site Council for consideration of inclusion in the School Plan for Student Achievement.
- Assisting in the development of the schoolwide needs assessment.
- Ways to make parents aware of the importance of regular school attendance.

The parents or guardians of English learners shall constitute at least the same percentage of the ELAC membership as their children represent ~~of~~ the student body.

The parents or guardians of English learners shall elect the parent members of ELAC. Parents or guardians of English learners shall be provided the opportunity to vote in the election. See Appendix 11 and 12.

ELAC members shall receive training materials and training which will assist them in carrying out their required advisory responsibilities. Training shall be planned in full consultation with committee members, and funds from appropriate resources may be used to meet the costs of providing the training to include costs associated with the attendance of members at training sessions.

Dear Parent/Guardian:

When registering your child for school, you listed that your child speaks a language other than English. In California public schools, all students entering school for the first time will be assessed with the Initial English Language Proficiency Assessments for California, or "Initial ELPAC," if their home language is not English.

The Initial ELPAC is a required test that will help identify students who need help learning English by determining whether the student is an English learner or is fluent in English. This is important so they can get the support they need to do well in all school subjects. Your child's voice is being recorded as part of the Speaking portion of the computer-based test. A small percentage of student responses will be used to validate the accuracy of scoring and will not be used for identification. All recorded responses will be destroyed after the scores are validated.

Based on the Home Language Survey results, **your child will be assessed with the Initial ELPAC.**

This year, ELPAC tests may be administered remotely, in person, or through a combination of in-person and remote testing, based on county public health department guidelines. At this point, Granite Mountain Charter School is planning to administer ELPAC tests remotely to all eligible students. We will be providing more information on spring testing soon.

Students may take the test from the safety of their homes and will connect with the test examiner on the computer. To make sure that each student receives the most accurate score, and to keep the test fair for all students, we are providing the following guidelines for student testing:

- You may help your child enter the test session.
- Do not talk about the questions on the test or any materials for the test with anyone before, during, or after the test.
- No one may record the test or use a camera or any other device to take pictures of the test questions or of your child taking the test.
- To make sure the test is being completed by your child without any help, your child will be monitored through video and audio (a web camera and microphone) while taking the test.
- The camera is used only to observe your child and your child's surroundings during the test and will not record the session. Please follow all instructions given by the test examiner about where to place the camera.
- ~~If your child cannot use the computer's camera, microphone, and speaker or headphone during remote testing, you may contact your HST or Maria Sandi to administer the test to your student.~~
- In alignment with our school-wide proctor agreement, if the student has technical difficulties and needs additional support with the completion of the assessment, reach out to the Assistant Director of Multilingual Populations.
- For more information, visit the Parents/Guardians Resources web page at <https://www.elpac.org/resources/parents-resources/>.

You are an important part of your child's education. To help your child get ready for the test, you can:

- Read to your child or have your child read to you on a regular basis.
- Use pictures and ask your child to tell you what they see, or what is happening in each picture.
- Provide your child with opportunities to use language outside of school.
- Talk with your child's teacher about your child's listening, speaking, reading, and writing skills to help support their progress.

To learn more about the ELPAC, go to the California Department of Education Parent Guides to Understanding web page at <https://www.cde.ca.gov/ta/tg/ca/parentguidetounderstand.asp>.

You also can review sample test questions on the practice tests, which can be found on the ELPAC Starting Smarter website at <https://elpac.startingsmarter.org/>

If you have any questions about your child taking the ELPAC, please contact ~~Maria Sandi~~
~~Mmaria.Ssandi@GraniteMountainSchool.com or 562-340-8355~~ FirstLastName of AD of Multilingual
Populations at Insert Email Address.

Sincerely,

~~Maria Sandi~~
~~Assistant Director~~
~~Of Multilingual Populations~~
FirstName LastName
Assistant Director of Multilingual Populations
Email Address

INITIAL ELPAC NOTIFICATION LETTER

To the parent(s)/guardian(s) of:

Test Date:

Student ID#:

School:

Date of Birth:

Grade:

Dear Parent(s) or Guardian(s): A language other than English was noted on your child's Home Language Survey when your child first enrolled in our school. State and federal law requires us to assess your child and notify you of your child's proficiency level in English. We are required to inform you of the language acquisition program options available. From these options, you may choose the one that best suits your child (California Education Code [EC] Section 310). This letter also explains the criteria for a student to exit the English learner (EL) status (20 United States Code [U.S.C.] Section 6312[e][3][A][i],[vi]).

Language Assessment Results (20 U.S.C. Section 631[e][3][A][ii])

Composite Domains	English Language Proficiency Assessments for California (ELPAC) Initial ELPAC Performance Level
Overall	Status: Score:
Oral Language (Listening and Speaking)	
Written Language (Reading and Writing)	

Based on results of the English language proficiency assessment, your child has been identified as an English Learner (EL) student.

Program Placement

If your student was identified as **IFEP**, he/she is assigned to a regular academic program, will not need to participate in an English language instructional support program, will not be designated as an English Learner (EL student), nor will he/she need to take the ELPAC exam again. Please note, that this does not change your student's homeschool teacher.

If your student was identified as an **English Learner (EL)**, he/she has been assigned to an appropriate English language instructional support program based on the results. The goal of this program is to help your child become proficient in English and succeed in the school's academic curriculum. Instructional support is added by your child's teacher as needed, according to the ELPAC results. Please note, that this does not change your student's homeschool teacher.

Exit (Reclassification) Criteria

The goal of language acquisition programs is for students to become proficient in English as rapidly as possible and to meet state academic achievement measures. This district's exit (reclassification) criteria are listed below. (20 U.S.C. Section 6312[e][3][A][vi])

Required Criteria (California Education Code [EC] Section 313[f])	Granite Mountain Charter School
English Language Proficiency Assessment	ELPAC Overall Performance Level 4
Teacher Evaluation	Student progress as observed by a teacher, as well as student's grades/progress indicators in Math and English. Grade must be a C or higher in both courses. Progress in standards must be Meeting or Exceeding Expectations.
Parental Opinion and Consultation	Parents will be invited to, and are strongly encouraged to participate in a phone conference, as noted in the Parent Notification Letter of Reclassification.
Comparison of Performance in Basic Skills	EL student's English language proficiency will be compared with that of an English Proficient Student. This will take the form of the STAR 360 Assessment and SBAC scores.

Intervention and Support Options

In addition to the instructional support provided by your homeschool teacher, **Granite Mountain** offers other programs to help your student with their English fluency and academic achievement goals. Below is a list of options, which you can discuss with your teacher, if interested.

- ~~1. **Small-Group Online English Support Classes**—It will provide two sessions per week of 30 minutes each, with individualized support and instruction using specialized ELD instruction and other supplemental materials taught by our EL Coordinator. To sign up for this class, contact your HST or maria.sandi@granitemountainschool.com.~~
- ~~2. **BrainPop ELL**—An online program universal curriculum provided for all Granite Mountain students. The curriculum is comprised of short, animated movies as well as games, quizzes and interactive features. It encompasses the four main language skills of listening, speaking, reading, and writing.~~
- ~~3. **Curriculum supplemental support**—check with the student's chosen curriculum platform, as some have a built-in ELD intervention component.~~
- ~~4. **Learning Ally**—this program is an audiobook program which reads books to students, so they can hear what it should sound like, as it is read by an English fluent person.~~

1. Daily Leveled ELD delivered for 30 - 60 minutes in synchronous or asynchronous ELD curriculum based on the student need and level.

2. Specially Designed Academic Instruction in English (SDAIE) will be used in all synchronous or asynchronous programs in order to develop academic knowledge in the content areas.

Should you have questions regarding these programs, test results, or your child's instructional placement, please contact your child's teacher, or me, at the number or email listed below.

Sincerely,

~~Maria Sandi~~
~~Assistant Director~~
~~Of Multilingual Population~~
~~Maria.Sandi@GraniteMountainSchool.com~~
~~562-340-8355~~

FirstName LastName
Assistant Director of Multilingual Populations
Email Address

Annual EL Notification Letter ~~2021-2022~~

Dear Parent or Guardian of:
First Name Last Name
Street
City State Zip

State and federal laws require all ~~school districts~~ Local Education Agencies in California to give a state test of English proficiency to students whose primary language is not English. A student's primary language is identified on a home language survey, which is completed by the parents or guardians upon registering their child in a California public school for the first time. In California, the name of the state test is the Initial English Language Proficiency Assessments for California (ELPAC). The results of the test help to measure how each student is progressing toward proficiency in English in the areas of listening, speaking, reading, and writing.

Your child continues to be identified as an English Learner. Your child has been assigned to an appropriate English language instructional support program based on the results. The goal of this program is to help your child become proficient in English and succeed in the school's academic curriculum. Instructional support is added by your child's teacher as needed, according to ELPAC results. Please note, that this does not change your student's homeschool teacher.

Granite Mountain also offers additional support to students who require additional intervention. Should you have questions regarding these programs or your child's instructional placement, please contact your HST, or ~~Mariia Sandi at~~ Maria.Sandi@GraniteMountainSchool.com or 562-340-8355. *FirstName LastName, Assistant Director of Multilingual Populations at Email Address*

Sincerely,
~~Maria Sandi~~
~~Assistant Director~~
~~Of Multilingual Population~~
~~LastName FirstName~~
~~Assistant Director of Multilingual Populations~~

Carta de Notificación Anual del Examen del Idioma Inglés ~~(EL) 2021-2022~~

Estimado padre o tutor:

Las leyes estatales y federales requieren que todos los distritos escolares de California den una prueba estatal de dominio del inglés a los estudiantes cuya lengua materna no es el inglés. La lengua materna de un estudiante se identifica en una encuesta sobre idiomas en el hogar que los padres o tutores completan al inscribir a su hijo en una escuela pública de California por primera vez. En California, la prueba estatal se llama La Prueba Inicial de Suficiencia en el Idioma Inglés de California (Initial English Language Proficiency Assessments for California, ELPAC). Los resultados de la prueba ayudan a medir como cada estudiante está progresando en el dominio del inglés en las áreas de comprensión auditiva, expresión oral, lectura y escritura.

Su hijo(a) sigue clasificado como aprendiz de inglés. Su hijo(a) ha sido asignado a un programa de apoyo de instrucción en idioma inglés basado en los resultados. El objetivo de este programa es ayudar a su hijo(a) dominar el inglés y tener éxito en el plan de estudios de la escuela. El maestro de su hijo(a) agregará el apoyo educativo según sea necesario, de acuerdo con los resultados de ELPAC. Tenga en cuenta que esto no cambia al maestro asignado a su familia.

Granite Mountain también ofrece apoyo adicional a los estudiantes que requieren intervención adicional. Si tiene preguntas sobre estos programas o la ubicación educativa de su hijo, comuníquese con su HST o ~~Maria Sandi en Maria.Sandi@GraniteMountainSchool.com o 562-340-8355.~~ *FirstName LastName, Assistant Director of Multilingual Populations at Email Address*

Atentamente,

~~Maria Sandi~~

~~Assistant Director of Multilingual Population~~

~~LastName FirstName~~

~~Assistant Director of Multilingual Populations~~

~~English Language Proficiency Assessments~~
~~for California Summative Assessment~~
English Language Proficiency Assessments for California Summative Assessment

Dear Parent/Guardian:

Your child took the Summative ELPAC to measure progress in learning the English language. The test results are not used to determine whether your child moves to the next grade, but to monitor their progress and determine when they have mastered the English language.

Your child's ~~2021–2022~~ Student Score Report is attached to this letter.

Your child's score report is broken down into different skills: listening, speaking, reading, and writing in English. You can use this information to identify where your child is progressing and where they may need more support.

To learn more about your child's scores, go to the ELPAC Starting Smarter website at <https://elpac.startingsmarter.org/>. There, you will find information about test results, sample test questions, free resources to support your child's learning, and a guide to prepare for parent-teacher conferences.

If you have questions or concerns about your child's progress, please reach out to ~~Maria Sandi at~~ **Maria.Sandi@GraniteMountainSchool.com** or at ~~562-340-8355~~ *FirstName LastName, Assistant Director of Multilingual Populations at Email Address* to arrange a conference.

Sincerely,

Brook MacMillan

~~Executive Director Granite Mountain Charter School~~
~~FirstName LastName~~
~~Assistant Director of Multilingual Populations~~

Evaluaciones de dominio del idioma inglés para California Evaluación sumativa

Estimado padre, madre o tutor:

En la primavera pasada, su hijo tomó una prueba llamada Pruebas sumativas de suficiencia en el idioma inglés de California (English Language Proficiency Assessments for California, ELPAC). Esta prueba es parte del sistema de evaluación de California. Las ELPAC ayudan a los maestros del estado a saber qué tan bien se desempeñan los estudiantes en comprensión auditiva, expresión oral, lectura y escritura en inglés.

Se adjuntan a esta carta los informes de puntaje estudiantil de su hijo para **2021-2022**.

Este informe muestra un nivel de desempeño para cada uno de los dominios: comprensión auditiva, expresión oral, lectura y escritura.

Para obtener más información sobre el puntaje de su hijo, visite la nueva página web para padres llamada Starting Smarter, en <https://elpac.startingsmarter.org/>.

Este sitio contiene:

- recursos para ayudar a comprender los resultados del informe individual de puntaje estudiantil
- acceso a preguntas de muestra y pruebas de práctica
- recursos sin cargo para respaldar el aprendizaje
- una guía para conferencias de padres y maestros

En nuestra escuela, los resultados de las pruebas son solo una manera de medir qué tan bien se desempeñan los estudiantes. Usamos los resultados para descubrir áreas donde los estudiantes se están desempeñando bien y otras en las que necesitan ayuda. También es importante que sepa que los resultados de las pruebas no se usan para determinar si un estudiante pasa de grado.

Si tiene preguntas o preocupaciones sobre el progreso de su hijo, llame a ~~Maria Sandi a 562-340-8355 o Maria.Sandi@GraniteMountainSchool.com. —FirstName LastName, Assistant Director of Multilingual Populations at Email Address~~

Atentamente,

Brook MacMillan

~~Executive Director Granite Mountain Charter School~~
FirstName LastName
Assistant Director of Multilingual Populations

English Learner RFEP Monitoring Form

Student Name:	Grade:	Evaluation Interval: <div style="display: flex; justify-content: space-around;"> Year 1 Year 3 </div> <div style="display: flex; justify-content: space-around;"> Year 2 Year 4 </div>
Teacher Name:	Date:	RFEP Date:

1st - 8th Grade Students:

Most Recent Academic Scores			
	English	Math	Science
SBAC Scores			
Star 360 Scores			

Grades/Progress for Most Recent School Term: Fall _____ Spring _____		
English	Grade:	Notes:
Math	Grade:	Notes:
Science	Grade:	Notes:
Social Studies	Grade:	Notes:

Is academic performance satisfactory? Yes No

Is this student in need of intervention? Yes No

Targeted Intervention (if required)		
Specific academic need:	Description of specific intervention:	Performance target (SMART Goal):
Specific academic need:	Description of specific intervention:	Performance target (SMART Goal):

Specific academic need:	Description of specific intervention:	Performance target (SMART Goal):
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<i>Additional Comments/Information</i>

Teacher Signature: _____ Date: _____

Parent Signature: _____ Date: _____

~~EL Intervention Coordinator:~~ _____ Date: _____
AD of Multilingual Populations

Parent Notification Letter of Reclassification

Dear Parent or Guardian of:

Student Name

Address

State and federal laws require all school districts in California to give a state test of English proficiency each year to every student who is identified as an English Learner. In California, the name of this test is the English Language Proficiency Assessments for California (ELPAC). The results of the ELPAC help to measure how each student is progressing toward proficiency in English in the areas of listening, speaking, reading, and writing.

Your child was administered the ELPAC in the ~~2019-~~ *number* school year, and we have reviewed those scores. We reviewed your child's performance on this test and took into consideration the following criteria: an evaluation of your child's academic performance by the teacher; your child's English proficiency as measured by the SBAC, Star 360 assessments, and your opinion as the parents or guardians about your child's proficiency in English and readiness to be reclassified. Based on all of this data, your child qualifies for reclassification out of the program. We will reclassify your child as reclassified fluent English proficient (RFEP) *and will be monitored by the EL team for the next 4 years.*

We thank you for your input and involvement in this process and congratulate your family on this achievement. If you have questions about the ELPAC or this letter, you can ask your HST, or they can also be directed to me as well.

Sincerely,

~~Maria-Sandi~~

~~Assistant Director of Multilingual Populations~~

FirstName LastName

Assistant Director of Multilingual Populations

Reclassification Form ~~f~~For English Learners with Disabilities

Policy from Granite Mountain Charter School:

RECLASSIFYING ENGLISH LEARNERS WITH DISABILITIES

The reclassification criteria and process is the same for Special Education students being considered for reclassification, except in those cases where the IEP team feels that the student's disability, more so than a language barrier, is the reason for why the student is not qualifying for reclassification. In such cases, it is the responsibility of the IEP team, case carrier, or teacher to initiate contact with the EL Coordinator to consider the alternative reclassification criteria and form. The IEP team, to include parent and the EL Coordinator, will discuss and complete the form. If the student is found to meet this criteria, he/she will then be reclassified to RFEP and ~~two~~ four year monitoring will commence, as with all other RFEP students.

Student Name:	Grade:
Teacher Name:	Today's Date:
Primary Disability:	Date of last IEP:
Secondary Disability:	

1. Indicate which assessment the student took: ELPAC_____ Alternate Version_____

2. ELPAC Scores

3. English Language Proficiency/ Academic Performance

Overall Score			Comparison Data	English	Math
Subscores:			Grades/Progress Indicators		
Oral Language			SBAC Scores		
Written Language			Star 360		
			Other:		

4. Has ~~the~~ student met language proficiency criteria as assessed by ELPAC? Yes ___ No ___
5. Does the IEP/reclassification team believe the student's disability impedes the student's ability to demonstrate English proficiency on the ELPAC? Yes ___ No ___
6. If so, in which domains? Reading ___ Writing ___ Listening ___ Speaking ___

Provide an explanation below by using the following criteria to help determine if factors other than English language proficiency are responsible for limited achievement on ELPAC and/or ELA:

- ☐ Student's performance is commensurate with his/her ability, due to his/her disability.
☐ Student's performance is commensurate with that of peers who have a similar learning disability and are NOT English Learners.
☐ Student's errors are indicative of a student with his/her disability versus a language barrier.
☐ Other/also:

7. Was an English proficiency goal written into the student's IEP? Yes ☐ No ☐
8. Did the student meet the English proficiency goal? Yes ☐ No ☐
9. Is it the belief of the IEP/reclassification team that the student has reached an appropriate level of English proficiency and should be reclassified? Yes ☐ No ☐

10. Teacher Evaluation

11. Parent Opinion

Final Outcome: Student will be reclassified: Yes No

Teacher Signature: _____ ~~EL Coordinator~~ AD of Multilingual
Populations: _____

Parent Signature: _____ Official RFEP Date: _____

Case Manager: _____ IEP Team Member: _____

IEP Team Member: _____ IEP Team Member: _____

English Language Learner
RFEP Monitoring Form
TK-8

Student Name:	Grade:	Evaluation Interval: Year 1 Year 3 Year 2 Year 4
Teacher Name:	Date:	RFEP Date:

Academic Achievement		
	English	Math
Classroom Grades		
SBAC Scores		
Star 360 Scores		
Other:		

Was academic performance satisfactory?
Yes No

Are intervention strategies necessary?
Yes No

Targeted Intervention (if required)		
Specific Academic Need:	Description of Specific intervention:	Performance target (SMART Goal):
Specific Academic Need:	Description of Specific intervention:	Performance target (SMART Goal):
Specific Academic Need:	Description of Specific intervention:	Performance target (SMART Goal):

Additional Comments/Information

Teacher Signature Date

Parent Signature Date

~~EL Coordinator~~
AD of Multilingual Populations

Date

English Learner RFEP Monitoring Form

Secondary Form

Student Name:	Grade:	Evaluation Interval:
Student ID:		
Teacher Name:	Date:	RFEP Date:

Most Recent Academic Scores		
	<i>English</i>	<i>Math</i>
CAASPP Scores		
STAR 360		
<i>Academic Marks for Most Recent School Term: Fall _____ Spring: _____</i>		
<i>Course Title:</i>	<i>Grade:</i>	<i>Course Title:</i> <i>Grade:</i>
<i>Course Title:</i>	<i>Grade:</i>	<i>Course Title:</i> <i>Grade:</i>
<i>Course Title:</i>	<i>Grade:</i>	<i>Course Title:</i> <i>Grade:</i>

Is academic performance satisfactory?	Yes	No
Is this student in need of intervention	Yes	No

Targeted Intervention (if required)		
Specific Academic Need	Description of Specific Intervention:	Performance Target (SMART Goal):
Specific Academic Need	Description of Specific Intervention:	Performance Target (SMART Goal):

Specific Academic Need	Description of Specific Intervention:	Performance Target (SMART Goal):
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<i>Additional Comments/Information</i>

Dear Parent/Guardian:

You are invited to become an active voice in the educational programs of emergent bilinguals by becoming a member of the English Learner Advisory Committee (ELAC).

By becoming a member of ELAC, you will:

- learn more about the programs offered to emergent bilingual students.
- participate in the school's needs assessment.
- advise the director and school staff on positive and effective strategies for teaching emergent bilingual students.
- provide valuable input on ways to support emergent bilingual students.

The parents of emergent bilinguals elect ELAC members, however, all parents/guardians are welcome to participate.

The first ELAC meeting will take place on ~~September 9, at 6:30pm via Zoom~~ **Date, Time, Zoom**. Click on this link to join the meeting. At that time, we will discuss the roles and responsibilities of ELAC members, nominate and vote for parent and school site representatives, and discuss future meeting dates and times.

I hope that you will be able to join me for this meeting and will consider nominating yourself or another parent/guardian to become an ELAC member for the ~~Insert School Year 2022-2024~~ school year.

Sincerely,

~~Maria Sandi~~
~~Assistant Director of Multilingual Population~~
FirstName LastName
Assistant Director of Multilingual Populations

Link:
~~<https://granitemountainschool.zoom.us/j/88060667241?pwd=aXYyU3MyTDNabzlvVk1hdndCV1ZrUT09>~~

Estimado Padre / Tutor:

Usted está invitado a convertirse en una voz activa en los programas educativos de los bilingües emergentes al convertirse en miembro del **Comité Asesor de Aprendices de Inglés (ELAC)**.

Al hacerse miembro de ELAC, usted:

- Obtenga más información sobre los programas ofrecidos a los estudiantes bilingües emergentes.
- participar en la evaluación de necesidades de la escuela.
- asesorar al director y al personal de la escuela sobre estrategias positivas y efectivas para enseñar a los estudiantes bilingües emergentes.
- Proporcionar información valiosa sobre formas de apoyar a los estudiantes bilingües emergentes.

Los padres de los bilingües emergentes eligen a los miembros de ELAC, sin embargo, todos los padres / tutores pueden participar.

La primera reunión de ELAC tendrá lugar el ~~9 de septiembre a las 6:30 pm~~ **Date/Time** a través de Zoom. Haga clic en este enlace para unirse a la reunión. En ese momento, discutiremos los roles y responsabilidades de los miembros de ELAC, nominaremos y votaremos por los representantes de los padres y del plantel escolar, y discutiremos las fechas y horarios de las reuniones futuras.

Espero que pueda unirse a mí para esta reunión y considere nominarse a sí mismo u otro padre / tutor para convertirse en miembro de ELAC para el año escolar ~~2021/2022~~ **InsertSchoolYear**.

Atentamente,

FirstName LastName
Assistant Director of Multilingual Populations
~~Maria Sandi~~
~~Assistant Director of Multilingual Population~~

Link:

~~<https://granitemountainschool.zoom.us/j/88060667241?pwd=aXYyU3MyTDNabzlvVk1hdndCV1ZrUT09>~~

English Learner Advisory Committee (ELAC) Bylaws

Article I: Name of Committee

The name of the committee shall be Granite Mountain Charter English Learner Advisory Committee (ELAC) or GMCS ELAC

Article II: Purpose and Responsibilities

The purpose of the ELAC is to:

- advise the School Board, executive director, and EL Designee, on issues pertaining to English Learners (ELs)
- foster a better involvement of EL parents, thereby increasing academic achievement of the EL population
- assist in the development of the school's needs assessment and Language Census Report
- provide input on formal school plans, such as WASC self study and LCAP.

Article III: Membership

- members are elected by parents or guardians of English Learners
- each member may serve for a one-year term and is entitled to one vote, when matters are voted upon
- composition of the ELAC will constitute no less than 51% parents of EL students
- site ELAC members will vote to select at least one member to serve on the District English Learner Advisory Committee (DELAC)

Article IV: Officers

1. Nominations for the two officer positions will be solicited at the first ELAC meeting of the school year.
2. All Nominees will be added to a ballot, which will be voted on by members of the ELAC. As such, officers are elected by EL parents
3. The Role of President shall:
 - Consult with parents and ELAC members to solicit feedback for topics of interest or need at future meetings
 - Collaborate with the executive director or EL Designee to plan meeting agendas
 - Opens meetings and welcomes members
 - Adjourns meetings and reminds committee of the date of next meeting
 - Hold the position for two years
4. The Role of Vice-President shall:
 - Fill in for the president, in his/her absence
 - Read for approval of minutes from previous meeting
 - Hold the position for two years
5. A member's membership in the ELAC ceases once they no longer have an EL student at the school, due to reclassification, graduation, or withdrawal.
6. In case of officer vacancies, re-elections will be held.

Article V: Meetings and Quorum

- Meetings will occur a minimum of five times per school year, to be held every other month.
- Meeting agendas will be posted on the school's website and are open to the public
- ELAC members will receive an email invite and reminder of the meeting, in addition to the posting.
- Meetings will still take place with less than 51%, a quorum, of the members present, but no official action or vote will be considered valid unless a quorum is met.

Article VI: Ratification and Amendments of Bylaws

Bylaws will be ratified and adopted every two years when a quorum of the committee votes to adopt. In the event that an amendment is required, it too will be brought to the vote of the committee members and passed with a quorum, 51% vote.

Estatutos del Comité Asesor de Estudiantes de Inglés (ELAC)

Artículo I: Nombre del Comité

El nombre del comité será Granite Mountain Charter English Learner Advisory (ELAC) o GMCS ELAC
GMCS ELA

Artículo II: Propósito y responsabilidades

El propósito del ELAC es:

- asesorar a la Junta Escolar, al director ejecutivo y a la persona designada de EL, sobre asuntos relacionados con los Estudiantes de inglés (EL)
- fomentar una mejor participación de los padres EL, lo que aumenta el rendimiento académico de la población EL
- ayudar en el desarrollo de la evaluación de necesidades de la escuela y el Informe del censo de idiomas
- Proporcionar información sobre los planes escolares formales, tales como el auto estudio de WASC y LCAP.

Artículo III: Membresía

- os miembros son elegidos por los padres o tutores de los aprendices de inglés
- cada miembro puede servir por un período de un año y tiene derecho a un voto, cuando los asuntos se votan
- la composición del ELAC constituirá no menos del 51% de padres de estudiantes EL
- los miembros del sitio ELAC votarán para seleccionar al menos un miembro para servir en el Comité Asesor de Aprendices de Inglés del Distrito (DELAC)

Artículo IV: Oficiales

1. Las nominaciones para los dos puestos de oficiales se solicitarán en la primera reunión de ELAC del año escolar.
2. Todos los nominados se agregarán a una boleta, que será votada por los miembros del ELAC. Como tal, los oficiales son elegidos por los padres EL
3. El papel del presidente deberá:
 - Consultar con los padres y los miembros de ELAC para solicitar comentarios sobre temas de interés o necesidad en futuras reuniones.
 - Colaborar con el director ejecutivo o el designado de EL para planificar las agendas de las reuniones.
 - Abre reuniones y da la bienvenida a los miembros.
 - Aplaza las reuniones y le recuerda al comité la fecha de la próxima reunion
 - Mantener el cargo durante dos años.
4. El papel del vice presidente deberá:
 - Completar para el presidente, en su ausencia
 - Lea para la aprobación de las actas de la reunión anterior
 - Mantener el cargo durante dos años.
5. La membresía de un miembro en ELAC cesa una vez que ya no tiene un estudiante EL en la escuela, debido a la reclasificación, graduación o retiro.
6. En caso de vacantes de oficiales, se realizarán reelecciones.

Artículo V: Reuniones y Quórum

- Las reuniones se realizarán un mínimo de cinco veces por año escolar, que se realizarán cada dos meses.

- Las agendas de las reuniones se publicarán en el sitio web de la escuela y estarán abiertas a público.
- Los miembros de ELAC recibirán una invitación por correo electrónico y un recordatorio de la reunión, además de la publicación.
- Las reuniones seguirán teniendo lugar con menos del 51%, un quórum, de los miembros presentes, pero ninguna acción oficial o voto se considerará válido a menos que se cumpla un quórum.

Artículo VI: Ratificación y modificaciones de los estatutos

Los estatutos serán ratificados y adoptados cada dos años cuando un quórum del comité vote para adoptar. En caso de que se requiera una enmienda, también se someterá a votación de los miembros del comité y se aprobará con quórum, 51% de los votos.

Kevin R. Kearney

EXPERIENCE

CITY OF BRADBURY

City Manager

May 2017 – Present

Bradbury, CA

- Cast vision for the City, deliver clear direction to staff, build relationships with the community, and provide a broad perspective to land use developments.
- Oversee the City's planning, building, police, fire, administrative services, engineering, and finance departments to ensure the highest level of service and responsiveness are provided to residents.
- Liaison with the local Chamber of Commerce to stimulate economic growth in the area.
- Assemble the City's budget, review financial operations, work with auditors, and implement policies that safeguard effective internal control systems.
- Lead the City through Environmental Impact Reports (EIR) for developments projects.
- Successfully managed 2-week Citywide evacuation warnings during the Bobcat Fire.
- Spearheaded creation of a JPA on behalf of five (5) cities to manage stormwater compliance requirements.
- Drafted and updated the City's Housing Element to meet State requirements.
- Achieved the California JPIA's Risk Management Award for Overall Performance in years 2017 and 2018.
- Completed infrastructure projects, such as a Citywide street slurry seal and multiple sewer line installments.
- Attained grant to develop the City's first Community Wildfire Protection Plan.
- Facilitated in the annexation of several tax parcels into the City through the Local Agency Formation Commission.

CITY OF BEVERLY HILLS

Senior Management Analyst

Feb 2015 – May 2017

Beverly Hills, CA

- Implemented policy and operational decisions associated with the City's General Fund budget of \$253MM and Operating Budget of \$509MM. Directly managed the City Manager Office's \$11MM budget.
- Reviewed Citywide staff reports prior to each City Council meeting and debriefed with departments after each meeting regarding City Council direction.
- Led the City's internal audit program which assessed efficiencies of two (2) different departments totaling 116 full-time employees and a budget of \$43MM.
- Collaborated and coordinated on projects with the City's 1,000+ employees.
- Spearheaded standardization of the City's 11 Commissions and 35 Ad Hoc Committees.

CITY OF BRADBURY

Management Analyst

Oct 2011 – Feb 2015

Bradbury, CA

- Assisted with the passage and implementation of a Utility Users Tax.
- Assisted in updating the City's General Plan, which included writing the Climate Action Plan.
- Developed and implemented the City's goals, objectives, policies, and budgets.

BUREAU OF ALCOHOL, TOBACCO & FIREARMS

Administrative Analyst Intern

June 2006 – August 2006, Dec 2010 – Sept 2011

Los Angeles, CA

ADVANTAGE SALES & MARKETING

Talent Acquisition Coordinator

May 2010 – Nov 2010

Anaheim, CA

- Supervised a team of six employees

UC IRVINE OUTREACH PROGRAM

Teaching Assistant

Jan 2005 – Mar 2007

Irvine, CA

LOS ANGELES COUNTY SHERIFF'S DEPARTMENT

Captain of Explorer Program

Jan 2002 – Dec 2005

Industry, CA

- Supervised a staff of thirty-five Explorers.

BOARD MEMBERSHIPS

RH/SGVWM JOINT POWERS AUTHORITY

Apr 2021 – Present

Governing Board Chair

Los Angeles County, CA

- Lead on tasks such as financing, land acquisition, public outreach and education, project design and construction, legislative advocacy, and owning, maintaining, and operating facilities and improvements.
- Spearheaded creation of the JPA on behalf of five (5) cities to manage stormwater compliance requirements.

LOS ANGELES COUNTY OFFICE OF EMERGENCY SERVICES: AREA D

Apr 2021 – Present

Executive Board of Directors

Los Angeles County, CA

- Provide policy direction to Area D's disaster response, management, and training for 23 cities within the East San Gabriel/Pomona Valley area.

HAYNES FAMILY OF PROGRAMS

Mar 2018 – Dec 2022

Board of Directors

La Verne, CA

- 575 Employees & \$40MM budget.
- Focused on fundraising, administration, visioning, policy clarity/direction, and goal setting.
- Spearheaded merging the organization with D&M Youth and Family Services to maintain continuity of services.

EDUCATION



UNIVERSITY OF SOUTHERN CALIFORNIA

Dec 2022

Doctor of Policy, Planning, and Development

**Recipient of USC's 2023 Outstanding Dissertation Award*



HARVARD UNIVERSITY, KENNEDY SCHOOL OF GOVERNMENT

Oct 2017

Executive Education, Leadership Decision Making



CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA

Dec 2009

Masters in Public Administration



UNIVERSITY OF GUADALAJARA, MEXICO

Apr 2007 – Dec 2007

Spanish Immersion



UNIVERSITY OF CALIFORNIA, IRVINE

Mar 2007

Bachelor of Arts, Criminology, Law & Society

CERTIFICATIONS

- **City of Beverly Hills** | *Leadership Academy* **Apr 2017**
- **University of California, Riverside** | *Certificate in Governmental Accounting* **Mar 2014**
- **University of California, San Diego** | *Certified Public Manager Program* **Dec 2013**
- **California State Polytechnic University, Pomona** | *Local Government Leadership Academy* **Jul 2013**
- **California State University, Fullerton** | *Certificate in Crime and Intelligence Analysis* **Aug 2011**
- **FEMA's Emergency Management Institute** | *Certificate in Emergency Management* **Oct 2009**

MEMBERSHIPS

- California City Management Foundation
- League of California Cities City Managers' Department
- San Gabriel Valley Council of Governments
- International City/County Management Association

ADDITIONAL

- Current **Executive Committee Member** to San Gabriel Valley City Managers' Association.
- Current **Board Director** to San Gabriel Valley Council of Government's City Managers' Steering Committee.
- Current **Advisory Council Member** to Cal Poly Pomona's Masters in Public Administration Program.
- Current **Advisory Board Member** to CivicPulse, a Local Government Research Organization.
- Listed as a "**Rising Star in the City Management Community**" in 2017 by the Calif. City Management Foundation.
- Listed as a "**Rising Star**" in 2016 by the University of California, Riverside's Professional Studies.
- Previous **Executive Board Director** for the Municipal Management Assoc. of Southern California.
- Former **Founder/President** of BevTalks, a Toastmasters International Club.
- Attained designation as a **Certified Public Manager** in 2013 by the American Academy of Certified Public Managers.
- Previous **Steering Committee Member** for the Municipal Financial Management Certification program.
- An avid traveler; enjoy learning about and experiencing new cultures and keeping abreast of global events, a result of having traveled to over 50 countries across 5 continents.

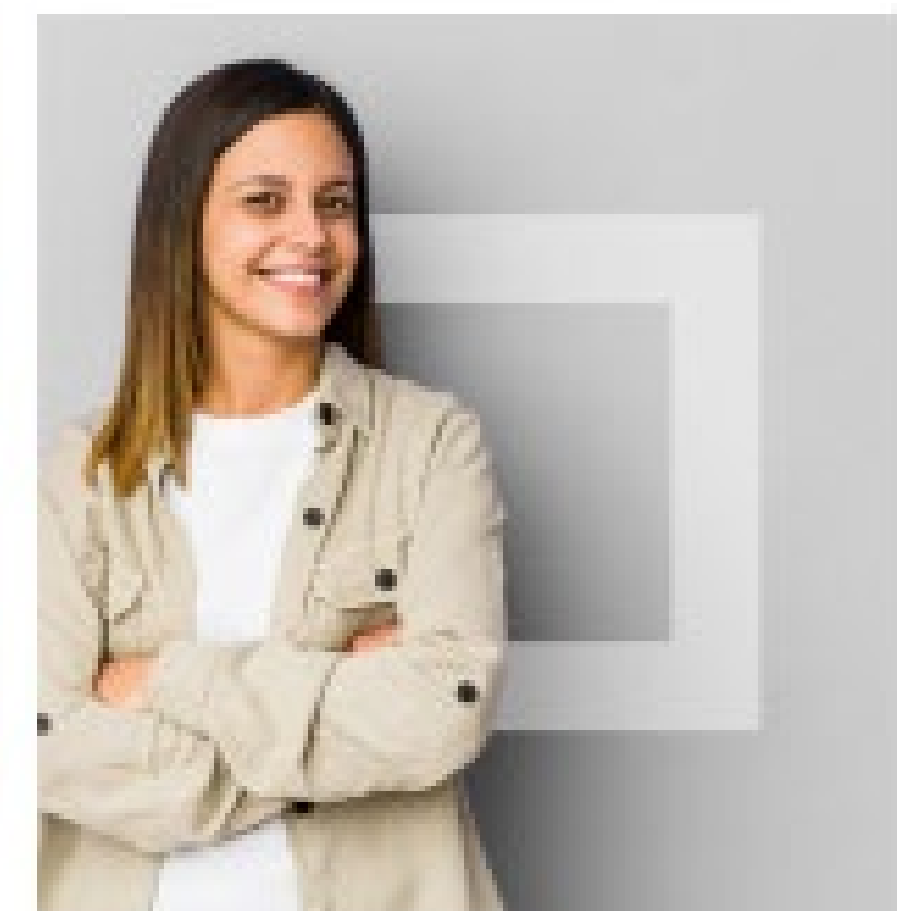


Financials through Jun 30, 2023

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 Jun 30, 2023.

YTD Revenues Through **Jun 30, 2023**, are **\$46,310,728** or **6.6% (\$2,876,611.14) over** our current budget due to **LCFF revenues (\$476,425 greater than budget), All other state revenues (\$1.56mil over budget), State SPED (\$426k greater than budget), and state lottery (\$286k greater than budget)**. Reviewing the state revenue bucket, and I note the overage is almost entirely related to the STRS on-behalf contribution. This is to recognize the funds that the state of CA contributes to your STRS retirement account and is required by the auditor. There is a matching expense ensure that is made that causes STRS expense (3101) to show as overspent as well. Realistically, the reasons for the larger revenues are related to LCFF, State SPED, State Lottery, and the Cabrillo point academy settlement funds.

YTD Expenses Through **Jun 30, 2023**, are **\$46,098,932** or **7.1% (\$2,741,672.96) over** our current budget due to **Educational Consultants** being \$2,600,071.88 greater than budget. This account was the primary driver in expenses being overspent. Reviewing **salaries and benefits** and I note that it was overspent by \$334,427.25, but also note that there is \$1.529mil entered into STRS as mentioned above. Thus, taking this entry out of consideration, we note that that salaries came in around \$1.19mil under budget.

Therefore, net income is **\$211,797** for FY22-23!

Balance Sheet:

As of Jun 30, 2023, we had total cash of \$4,534,898, short-term liabilities of \$8,266,196, and long-term liabilities of \$1,908,838. The ending fund balance is \$2,223,389.

Reconciled cash decreased over \$1.424mil in the month of June 2023 due to the paying down of AP, accrued expenses, and deferred revenue. This is combined with around \$3.428mil worth of revenues being accrued for (revenue recorded but cash not yet received).

Supplemental Information – Cash Received and Funding Determination

Through June, we have yet to receive ILPT funds and will continue to receive one-time revenues that were reported in FY22-23 well into FY23-24. The reason being is that we report the spending on these quarterly, and then it will take a few months after this to receive the cash.

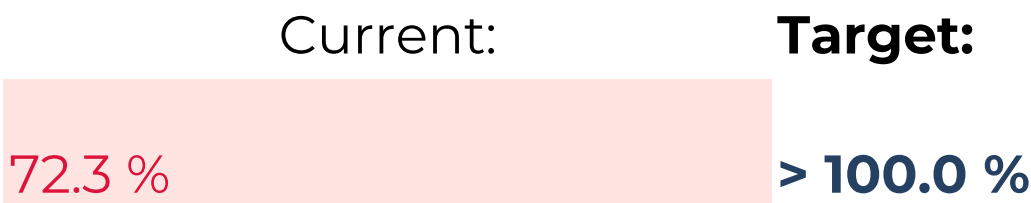
For the funding determination, I am pleased to say that Granite Mountain finished the FY22-23 with a surplus and successfully met their 40/80 marks as required. Based upon the UAR figures, they spent 54.48% of their revenues on instructional related salaries (above the 40% mark), and 83.03% of their revenues on instructional related costs (above the 80% mark). Congratulations on another successful fiscal year 😊

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)

At present, there is enough current assets to pay off liabilities, but we strive to have twice that amount for a reserve. We will continue to see fluctuations in these ratios as the school continues to grow. Once enrollment stabilizes, we will start to see these ratios become more stable, and grow.

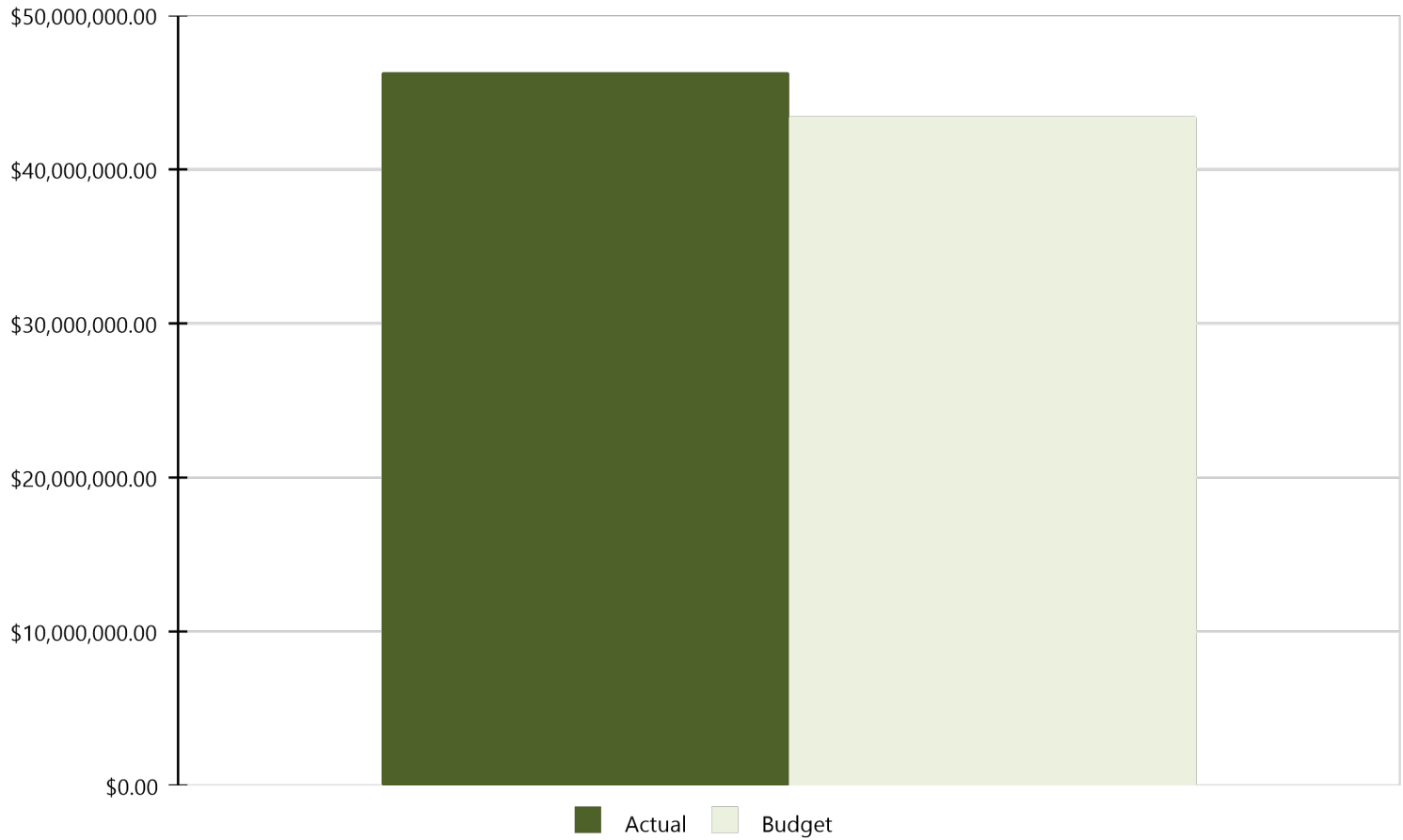
Granite Mountain Charter School Financial Snapshot

FY 2022-2023, July - June



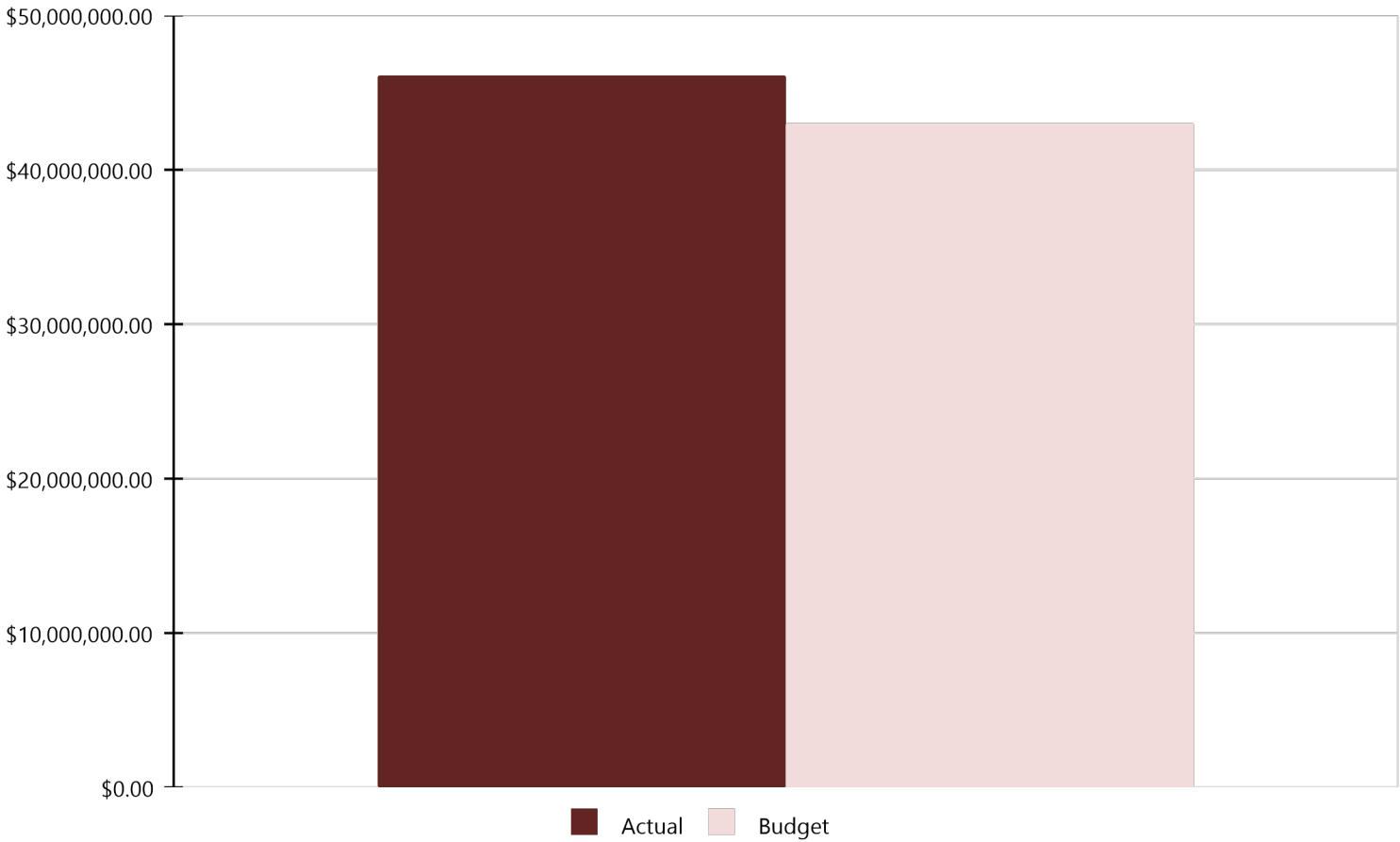
Cash Balance
\$4,534,898

Revenue to Date



Revenue Summary	
Actual	\$46,310,728
Budget	\$43,434,117
Actual to Budget	6.6 %

Expense to Date



Expense Summary	
Actual	\$46,098,932
Budget	\$43,022,831
Actual to Budget	7.1 %

Actual to Budget Summary - Revenues

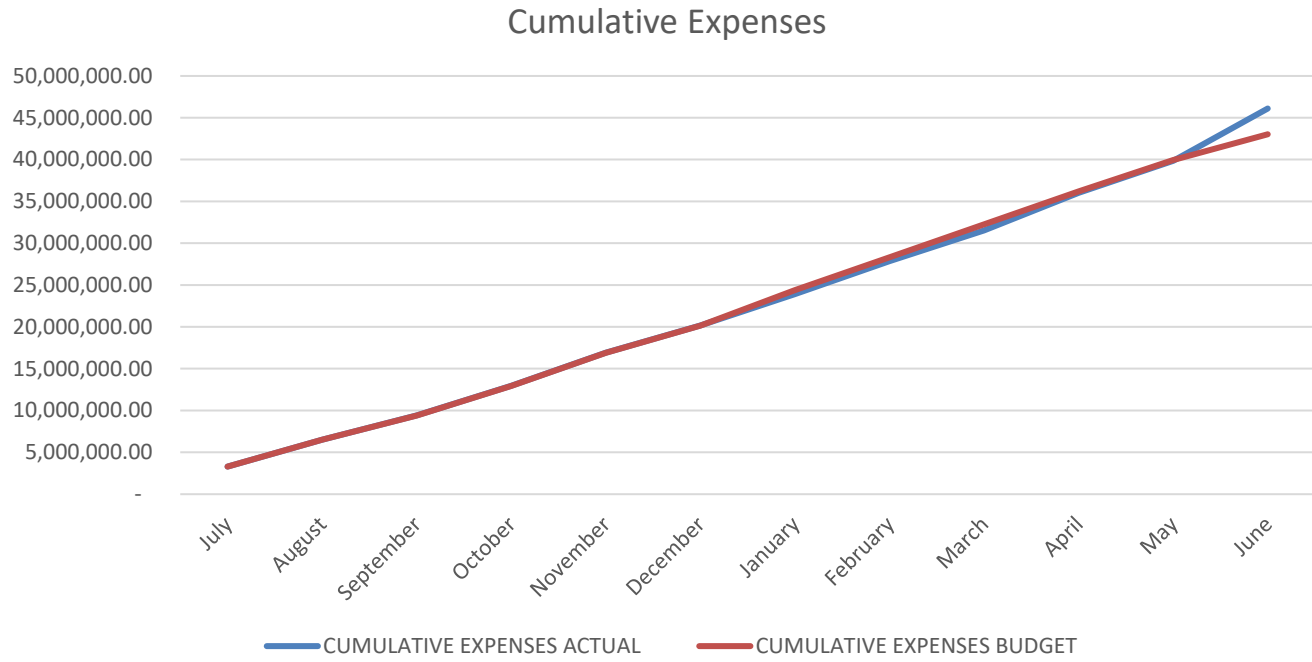
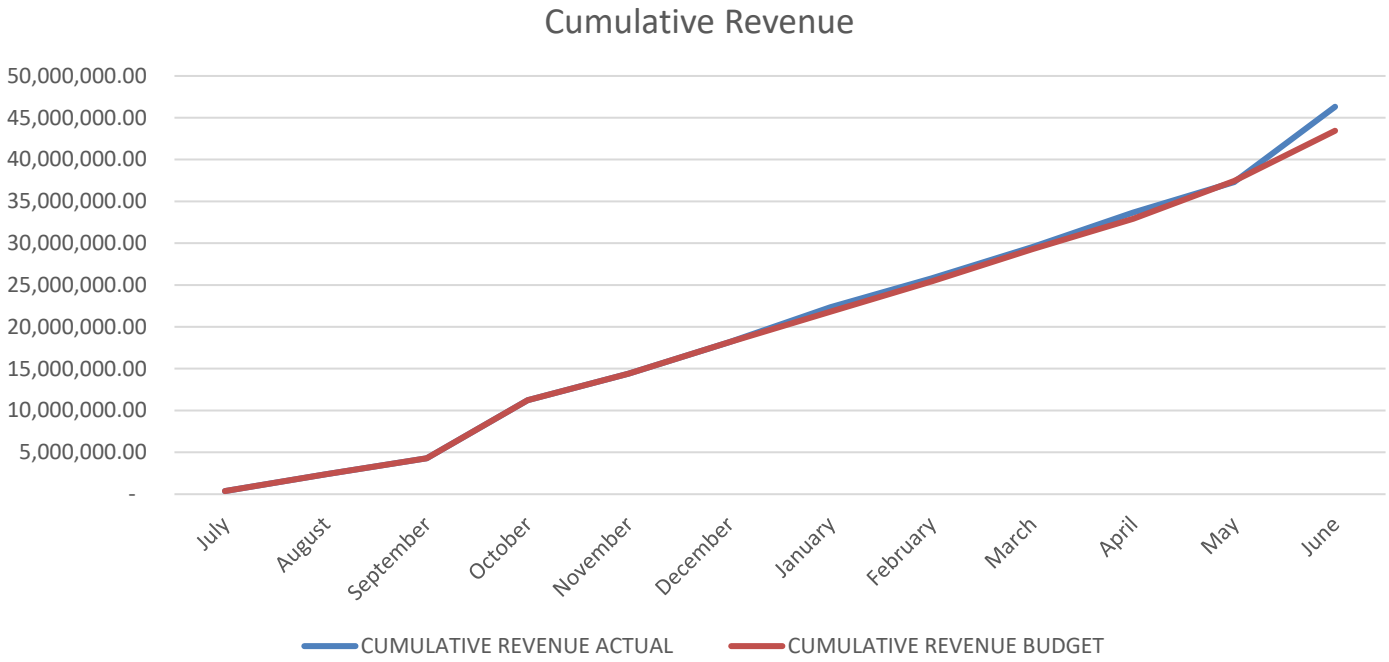
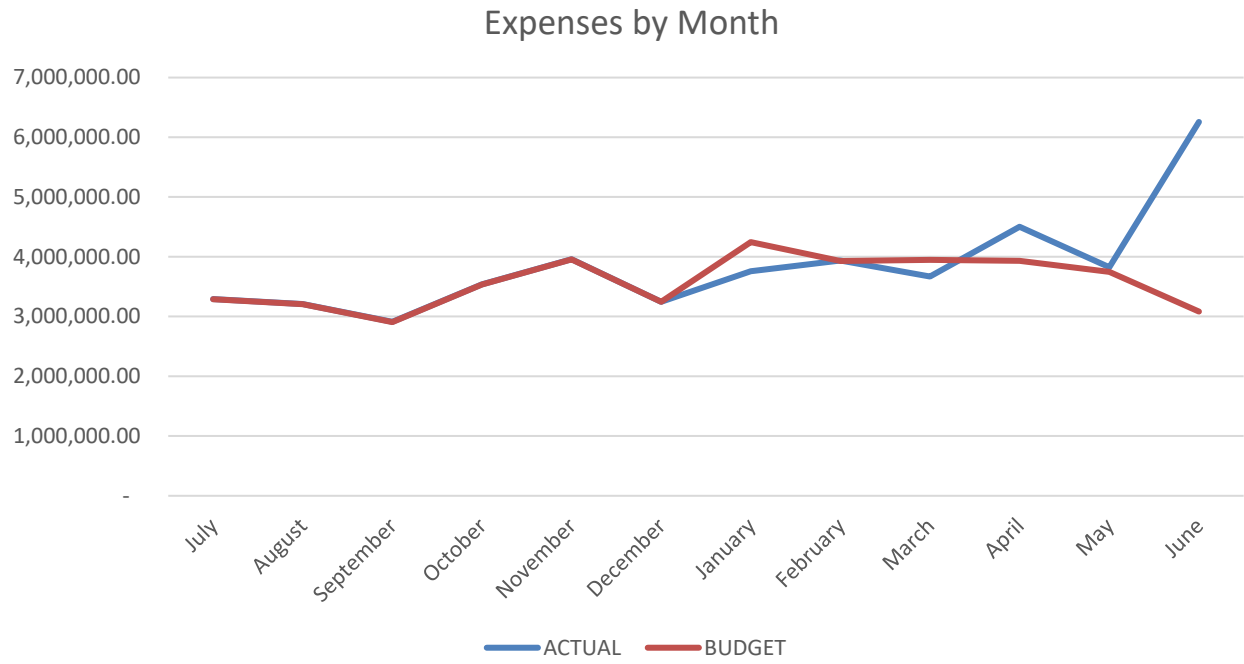
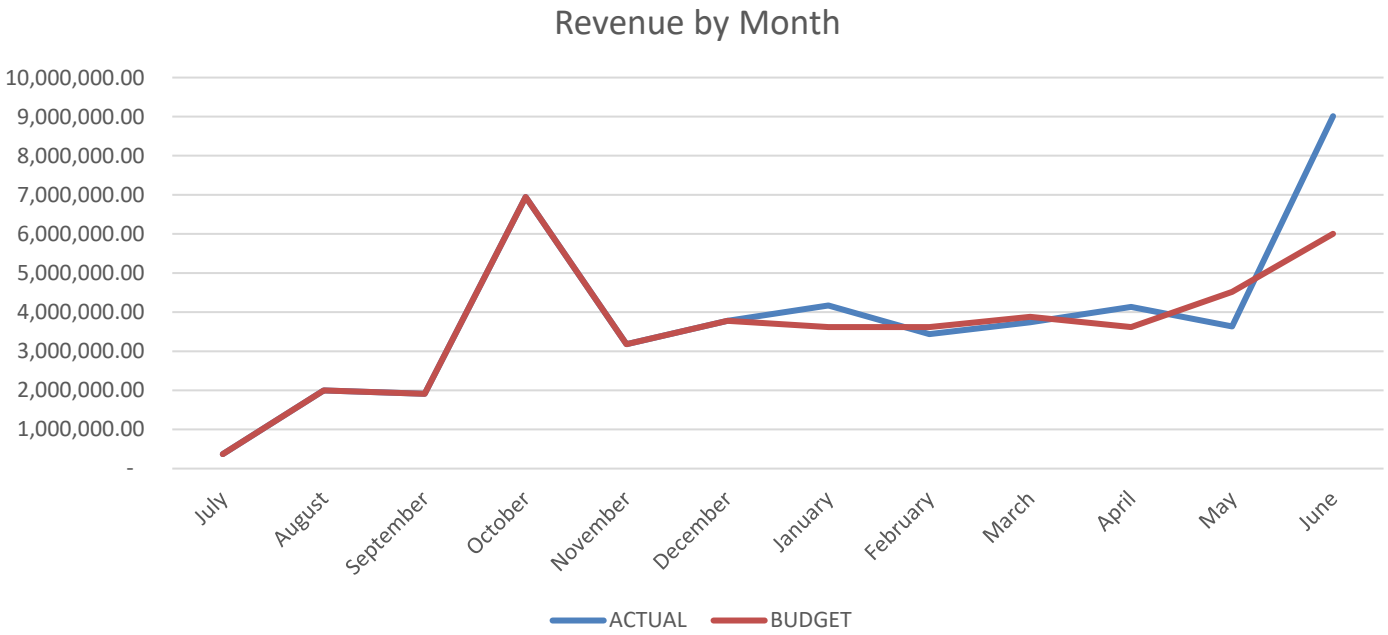
FY 2022-2023, July - June

Account Description	July - June			2022-2023		
	Actual	Budget	Variance \$	Total Budget	Actual to Total Budget %	Remaining Budget
LCFF Revenue	\$38,360,032	\$37,883,607	\$476,425	\$37,883,607	101.3 %	(\$476,425)
Federal Revenue	\$1,073,936	\$1,123,296	(\$49,360)	\$1,123,296	95.6 %	\$49,360
State Revenue	\$6,626,353	\$4,423,302	\$2,203,051	\$4,423,302	149.8 %	(\$2,203,051)
Local Revenue	\$250,408	\$3,912	\$246,495	\$3,912	6,400.5 %	(\$246,495)
Total Revenue	\$46,310,728	\$43,434,117	\$2,876,611	\$43,434,117	106.6 %	(\$2,876,611)

Actual to Budget Summary - Expenses

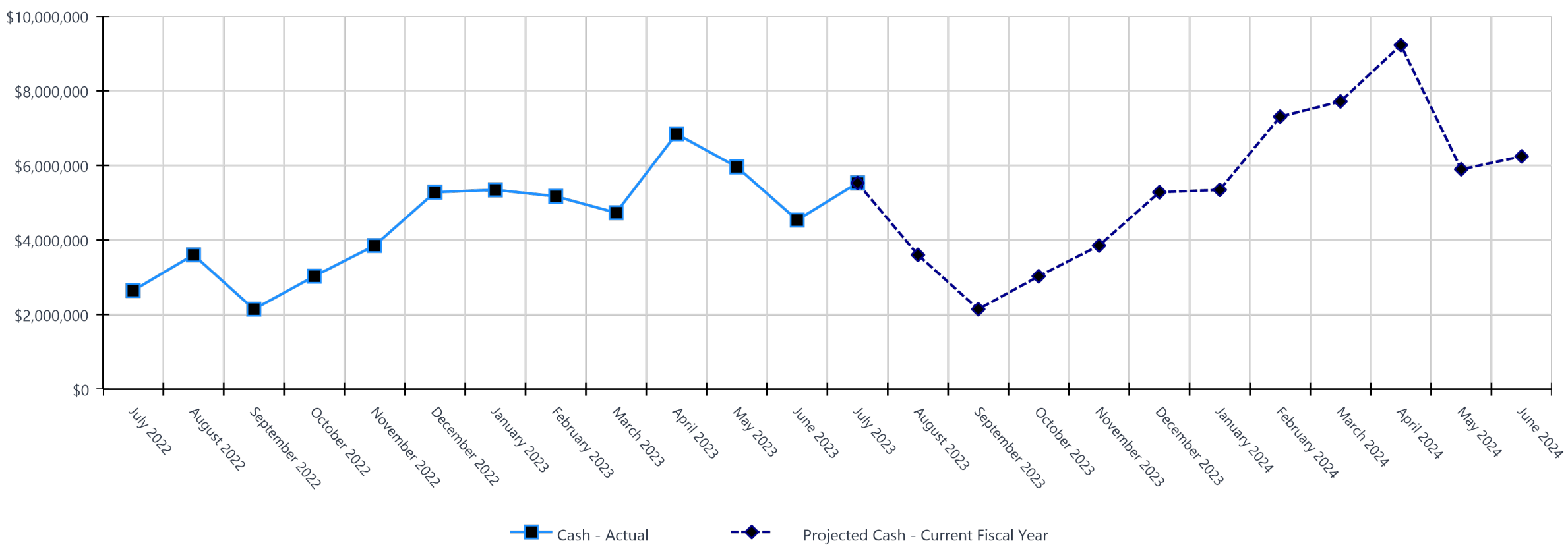
Certificated Salaries	\$20,352,256	\$20,414,102	\$61,846	\$20,414,102	99.7 %	\$61,846
Classified Salaries	\$3,283,452	\$3,560,030	\$276,578	\$3,560,030	92.2 %	\$276,578
Benefits	\$8,575,789	\$7,902,937	(\$672,852)	\$7,902,937	108.5 %	(\$672,852)
Total Personnel Expenses	\$32,211,496	\$31,877,069	(\$334,427)	\$31,877,069	101.0 %	(\$334,427)
Books and Supplies	\$4,311,243	\$4,135,000	(\$176,243)	\$4,135,000	104.3 %	(\$176,243)
Services	\$9,537,594	\$6,881,094	(\$2,656,500)	\$6,881,094	138.6 %	(\$2,656,500)
Capital Outlay	\$17,323	\$15,788	(\$1,535)	\$15,788	109.7 %	(\$1,535)
Other Outgo	\$21,275	\$113,880	\$92,605	\$113,880	18.7 %	\$92,605
Total Operational Expenses	\$13,887,435	\$11,145,762	(\$2,741,673)	\$11,145,762	124.6 %	(\$2,741,673)
Total Expenses	\$46,098,932	\$43,022,831	(\$3,076,100)	\$43,022,831	107.1 %	(\$3,076,100)
Net Income	\$211,797	\$411,286	(\$199,489)	\$411,286	51.5 %	\$199,489

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	\$3,601,453.00	Projected
September 2023	\$2,143,799.00	Projected
October 2023	\$3,027,685.00	Projected
November 2023	\$3,850,869.00	Projected
December 2023	\$5,282,607.00	Projected
January 2024	\$5,345,150.00	Projected
February 2024	\$7,306,547.73	Projected
March 2024	\$7,717,513.17	Projected
April 2024	\$9,226,503.93	Projected
May 2024	\$5,895,169.44	Projected
June 2024	\$6,242,873.44	Projected

Balance Sheet Summary FY 2022-2023 - June

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

1.4

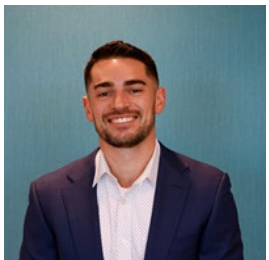
Assets	
Current Assets	
Accounts Receivable	\$6,627,063
Cash and Cash Equivalents	\$4,534,898
Prepaid Expenses	\$388,082
<i>Total Current Assets</i>	<i>\$11,550,042</i>
Fixed Assets	
Accumulated Depreciation	(\$35,410)
Fixed Assets	\$859,135
<i>Total Fixed Assets</i>	<i>\$823,725</i>
Other Assets	
Other Assets	\$24,655
<i>Total Other Assets</i>	<i>\$24,655</i>
<i>Total Assets</i>	<i>\$12,398,423</i>

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$1,082,404
Accrued Liabilities	\$1,058,543
Loans Payable Current	\$999,101
Other Short Term Liability	\$5,126,148
<i>Total Current Liabilities</i>	<i>\$8,266,196</i>
Long Term Liabilities	
Other Liabilities	\$1,908,838
<i>Total Long Term Liabilities</i>	<i>\$1,908,838</i>
<i>Total Liabilities</i>	<i>\$10,175,034</i>
Net Increase/(Decrease in Net Assets)	
Net Increase/(Decrease) in Net Assets	\$211,797
<i>Total Net Increase/(Decrease) in Net Assets</i>	<i>\$211,797</i>
Ending Net Assets	
Ending Net Assets	\$2,011,593
<i>Total Net Assets</i>	<i>\$2,011,593</i>
<i>Total Liabilities and Net Assets</i>	<i>\$12,398,423</i>

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

Looking Ahead

8/23/2023	Webinar #2
8/25/2023	CALPADS Pulls Adjusted Cohort Graduation Rate
	CALPADS EOY Amendment Window Closes
8/29/2023	Workshop: Avoiding Authorizer Landmines in Governance
8/30/2023	Mandate Block Grant opt-in deadline
8/31/2023	Workshop: Avoiding Authorizer Landmines in Governance
	Consolidated Application (ConApp) due
9/2/2023	Special education final expenditure reports for prior year, reports and timing vary by SELPA
9/13/2023	Fall Office Hours
9/15/2023	Unaudited Actuals Report (state deadline, local deadline often earlier)
	Corrections to Prior Year annual or P-2 attendance data
9/27/2023	Webinar #3
9/30/2023	CTEIG application possible deadline
	Educator Effectiveness annual expenditure report
10/1/2023	Special education current year Level 3 placement requests; timing varies by SELPA
10/14/2023	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
	If PENSEC filed, 20 Day Attendance Report



HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME

POWERED BY:



Charter Vision

info@csmci.com

Office: 888.994.CSMC

43460 Ridge Park Dr., Ste. 100
Temecula, Ca 92590

Report created on 8/16/2023 10:48:03 AM for Granite Mountain Charter School

Granite Mountain Charter School Statement of Activities - Actual vs Budget

Reporting Book:

As of Date:

Location:

Net Increase/(Decrease) in Net Assets

	06/01/2023 Through 06/30/2023		Year To Date 06/30/2023		\$\$\$ VARIANCE	% VARIANCE	Year Ending 06/30/2023	
	Actual	2nd Interim Budget	Actual	2nd Interim Budget			2nd Interim Budget	Budget Diff
Total Revenue								
LCFF Revenue								
801100 - LCFF Revenues	3,990,765.00	3,339,099.17	36,761,650.00	36,291,869.02	469,780.98	1.29%	36,291,869.02	(469,780.98)
801200 - Education Protection Account Revenue	181,021.00	261,902.50	697,144.00	692,060.00	5,084.00	0.73%	692,060.00	(5,084.00)
801900 - Prior Year Income/Adjustments	(23,527.00)	0.00	(58,764.00)	0.00	(58,764.00)		0.00	58,764.00
809600 - Charter Schools Funding In-Lieu of Property Taxes	960,002.00	0.00	960,002.00	899,678.00	60,324.00	6.71%	899,678.00	(60,324.00)
Total LCFF Revenue	5,108,261.00	3,601,001.67	38,360,032.00	37,883,607.02	476,424.98	1.26%	37,883,607.02	(476,424.98)
Federal Revenue								
818100 - Special Education - Entitlement	483,737.00	494,716.59	483,737.00	494,716.59	(10,979.59)	-2.22%	494,716.59	10,979.59
818200 - Special Education - Mental Health	25,600.00	25,598.01	25,600.00	25,598.01	1.99	0.01%	25,598.01	(1.99)
829000 - All Other Federal Revenue	159,643.40	452,001.20	531,371.56	553,896.20	(22,524.64)	-4.07%	553,896.20	22,524.64
829900 - Prior Year Federal Income	(15,858.01)	0.00	33,226.99	49,085.00	(15,858.01)	-32.31%	49,085.00	15,858.01
Total Federal Revenue	653,122.39	972,315.80	1,073,935.55	1,123,295.80	(49,360.25)	-4.39%	1,123,295.80	49,360.25
State Revenue								
855000 - Mandated Block Grant	0.00	566.70	79,988.00	80,554.70	(566.70)	-0.70%	80,554.70	566.70
856000 - State Lottery Revenue	540,246.00	675,191.04	1,106,771.31	820,091.09	286,680.22	34.96%	820,091.09	(286,680.22)
859000 - All Other State Revenues	1,703,800.98	154,372.00	2,064,130.06	503,452.02	1,560,678.04	310.00%	503,452.02	(1,560,678.04)
859900 - Prior Year State Income	138,757.38	349,248.40	390,880.97	461,073.59	(70,192.62)	-15.22%	461,073.59	70,192.62
879200 - SPED State/Other Transfers of Apportionments from County	622,967.54	249,972.09	2,984,582.54	2,558,130.54	426,452.00	16.67%	2,558,130.54	(426,452.00)
Total State Revenue	3,005,771.90	1,429,350.23	6,626,352.88	4,423,301.94	2,203,050.94	49.81%	4,423,301.94	(2,203,050.94)
Local Revenue								
866000 - Interest Income	845.90	0.00	2,990.25	0.00	2,990.25		0.00	(2,990.25)
869900 - All Other Local Revenue	242,583.14	0.00	247,417.54	3,912.32	243,505.22	6224.06%	3,912.32	(243,505.22)
Total Local Revenue	243,429.04	0.00	250,407.79	3,912.32	246,495.47	6300.49%	3,912.32	(246,495.47)
Total Revenue	9,010,584.33	6,002,667.70	46,310,728.22	43,434,117.08	2,876,611.14	6.62%	43,434,117.08	(2,876,611.14)
Total Expenses								
Salaries and Benefits								
Certificated Salaries								
110000 - Teachers' Salaries	712,223.54	288,842.05	8,508,293.64	9,204,844.17	(696,550.53)	-7.57%	9,204,844.17	696,550.53
120000 - Certificated Pupil Support Salaries	157,019.44	181,130.93	1,778,457.56	1,910,459.01	(132,001.45)	-6.91%	1,910,459.01	132,001.45
130000 - Certificated Supervisor and Administrator Salaries	637,781.48	532,501.55	7,306,799.94	6,736,749.99	570,049.95	8.46%	6,736,749.99	(570,049.95)
190000 - Other Certificated Salaries	230,090.90	204,417.72	2,758,704.50	2,562,048.94	196,655.56	7.68%	2,562,048.94	(196,655.56)
Total Certificated Salaries	1,737,115.36	1,206,892.25	20,352,255.64	20,414,102.11	(61,846.47)	-0.30%	20,414,102.11	61,846.47
Classified Salaries								
210000 - Instructional Aide Salaries	37,439.59	67,829.93	456,964.70	632,796.99	(175,832.29)	-27.79%	632,796.99	175,832.29
220000 - Classified Support Salaries (Maintenance, Food)	92,640.91	87,575.43	1,061,185.78	1,043,565.01	17,620.77	1.69%	1,043,565.01	(17,620.77)
230000 - Classified Supervisor and Administrator Salaries	118,969.37	128,153.42	1,342,413.42	1,395,950.99	(53,537.57)	-3.84%	1,395,950.99	53,537.57
240000 - Clerical, Technical, and Office Staff Salaries	36,043.04	48,040.90	422,887.78	487,717.00	(64,829.22)	-13.29%	487,717.00	64,829.22
Total Classified Salaries	285,092.91	331,599.68	3,283,451.68	3,560,029.99	(276,578.31)	-7.77%	3,560,029.99	276,578.31

Benefits								
310100 - State Teachers' Retirement System, certificated positions	1,858,582.18	364,994.36	5,244,800.65	3,899,093.51	1,345,707.14	34.51%	3,899,093.51	(1,345,707.14)
330100 - OASDI/Medicare Certificated, Unrestricted	24,263.87	26,551.55	285,065.83	296,004.51	(10,938.68)	-3.70%	296,004.51	10,938.68
330200 - OASDI/Medicare Classified	20,909.39	26,750.40	234,645.59	272,342.29	(37,696.70)	-13.84%	272,342.29	37,696.70
340100 - Health & Welfare Benefits, Certificated	(49,840.62)	201,958.85	2,056,828.77	2,413,889.10	(357,060.33)	-14.79%	2,413,889.10	357,060.33
340200 - Health & Welfare Benefits Classified	10,390.37	32,297.89	347,197.31	386,036.66	(38,839.35)	-10.06%	386,036.66	38,839.35
350100 - State Unemployment Insurance Certificated	0.00	12,059.69	56,762.74	106,690.06	(49,927.32)	-46.80%	106,690.06	49,927.32
350200 - State Unemployment Insurance Classified	44.37	3,223.70	13,157.37	25,424.05	(12,266.68)	-48.25%	25,424.05	12,266.68
360100 - Worker Compensation Insurance	0.00	54,759.03	142,999.14	428,696.21	(285,697.07)	-66.64%	428,696.21	285,697.07
360200 - Worker Compensation Insurance	0.00	9,780.29	22,968.46	74,760.66	(51,792.20)	-69.28%	74,760.66	51,792.20
390100 - Other Employee Benefits	151,285.29	0.00	171,363.22	0.00	171,363.22		0.00	(171,363.22)
Total Benefits	2,015,634.85	732,375.76	8,575,789.08	7,902,937.05	672,852.03	8.51%	7,902,937.05	(672,852.03)
Total Salaries and Benefits	4,037,843.12	2,270,867.69	32,211,496.40	31,877,069.15	334,427.25	1.05%	31,877,069.15	(334,427.25)
Operational Expenses								
Books and Supplies								
410000 - Approved Textbooks and Core Curriculum	116,028.61	0.00	2,143,793.56	2,300,000.01	(156,206.45)	-6.79%	2,300,000.01	156,206.45
420000 - Books and Other Reference Materials	0.00	0.00	0.00	0.00	0.00		0.00	0.00
430000 - Materials and Supplies	13,067.85	10,464.78	109,742.74	120,000.00	(10,257.26)	-8.55%	120,000.00	10,257.26
431500 - Classroom Materials and Supplies	3,302.72	0.00	1,210,054.41	1,149,999.99	60,054.42	5.22%	1,149,999.99	(60,054.42)
440000 - Noncapitalized Equipment	3,123.32	1,560.47	51,927.30	40,000.01	11,927.29	29.82%	40,000.01	(11,927.29)
441000 - Software and Software Licensing	5,433.40	0.00	591,264.12	399,999.99	191,264.13	47.82%	399,999.99	(191,264.13)
443000 - Noncapitalized Student Equipment	25,763.08	33,973.96	204,461.23	125,000.00	79,461.23	63.57%	125,000.00	(79,461.23)
Total Books and Supplies	166,718.98	45,999.21	4,311,243.36	4,135,000.00	176,243.36	4.26%	4,135,000.00	(176,243.36)
Services								
520000 - Travel and Conferences	11,595.26	0.00	75,800.65	38,000.01	37,800.64	99.48%	38,000.01	(37,800.64)
521000 - Training and Development Expense	3,398.87	0.00	50,052.25	29,000.01	21,052.24	72.59%	29,000.01	(21,052.24)
530000 - Dues and Memberships	0.00	0.00	24,807.54	24,000.01	807.53	3.36%	24,000.01	(807.53)
540000 - Insurance	0.00	0.00	369,006.00	281,559.77	87,446.23	31.06%	281,559.77	(87,446.23)
550000 - Operation and Housekeeping Services	1,130.28	524.55	9,323.04	6,379.99	2,943.05	46.13%	6,379.99	(2,943.05)
550100 - Utilities	416.40	418.33	529.93	2,500.02	(1,970.09)	-78.80%	2,500.02	1,970.09
560000 - Space Rental/Leases Expense	22,191.22	17,134.74	163,755.16	179,726.61	(15,971.45)	-8.89%	179,726.61	15,971.45
560200 - Other Space Rental	(9,695.46)	1,817.59	11,559.99	12,000.01	(440.02)	-3.67%	12,000.01	440.02
560500 - Equipment Rental/Lease Expense	1,289.76	1,101.85	16,497.30	12,198.87	4,298.43	35.24%	12,198.87	(4,298.43)
561000 - Equipment Repair	0.00	836.65	0.00	4,999.98	(4,999.98)	-100.00%	4,999.98	4,999.98
580000 - Professional/Consulting Services and Operating Expenditures	4,565.87	(10,199.44)	19,820.69	15,999.99	3,820.70	23.88%	15,999.99	(3,820.70)
580300 - Banking and Payroll Service Fees	5,943.00	3,973.47	72,622.85	60,000.00	12,622.85	21.04%	60,000.00	(12,622.85)
580500 - Legal Services	11,691.00	21,685.60	294,971.32	265,000.00	29,971.32	11.31%	265,000.00	(29,971.32)
580600 - Audit Services	0.00	4,298.47	13,067.75	25,688.48	(12,620.73)	-49.13%	25,688.48	12,620.73
580700 - Legal Settlements	0.00	0.00	11,000.00	11,000.00	0.00	0.00%	11,000.00	0.00
581000 - Educational Consultants	871,207.97	335,621.58	6,090,071.86	3,489,999.98	2,600,071.88	74.50%	3,489,999.98	(2,600,071.88)
581100 - Student Transportation	0.00	345.00	0.00	2,070.00	(2,070.00)	-100.00%	2,070.00	2,070.00
581200 - Other Student Activities	1,684.48	909.46	2,004.94	5,435.12	(3,430.18)	-63.11%	5,435.12	3,430.18
581500 - Advertising/Recruiting	0.00	53.57	1,408.97	500.00	908.97	181.79%	500.00	(908.97)
583000 - Field Trip Expenses	0.00	16,666.62	126,510.56	139,443.01	(12,932.45)	-9.27%	139,443.01	12,932.45
584200 - Services Student Athletics	0.00	9,357.82	20,968.31	60,000.04	(39,031.73)	-65.05%	60,000.04	39,031.73
587300 - Financial Services	47,500.00	63,786.65	570,000.00	620,000.00	(50,000.00)	-8.06%	620,000.00	50,000.00
587500 - District Oversight Fee	1,150,401.67	189,418.04	1,150,401.67	1,136,508.24	13,893.43	1.22%	1,136,508.24	(13,893.43)
587700 - IT Services	0.00	24,127.59	189,000.81	219,084.00	(30,083.19)	-13.73%	219,084.00	30,083.19
589000 - Interest Expense/Fees	350.00	0.00	22,015.41	0.00	22,015.41		0.00	(22,015.41)

590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	5,505.22	17,055.13	232,396.95	240,000.01	(7,603.06)	-3.17%	240,000.01	7,603.06
Total Services	2,129,175.54	698,933.27	9,537,593.95	6,881,094.15	2,656,499.80	38.61%	6,881,094.15	(2,656,499.80)
Capital Outlay								
690000 - Depreciation Expense	17,323.26	15,788.26	17,323.26	15,788.26	1,535.00	9.72%	15,788.26	(1,535.00)
Total Capital Outlay	17,323.26	15,788.26	17,323.26	15,788.26	1,535.00	9.72%	15,788.26	(1,535.00)
Other Outgo								
743800 - Debt Service - Interest	(94,760.65)	51,989.59	21,274.56	113,879.76	(92,605.20)	-81.32%	113,879.76	92,605.20
Total Other Outgo	(94,760.65)	51,989.59	21,274.56	113,879.76	(92,605.20)	-81.32%	113,879.76	92,605.20
Total Operational Expenses	2,218,457.13	812,710.33	13,887,435.13	11,145,762.17	2,741,672.96	24.60%	11,145,762.17	(2,741,672.96)
Total Expenses	6,256,300.25	3,083,578.02	46,098,931.53	43,022,831.32	3,076,100.21	7.15%	43,022,831.32	(3,076,100.21)
Total Net Increase/(Decrease) in Net Assets	2,754,284.08	2,919,089.68	211,796.69	411,285.76	(199,489.07)	-48.50%	411,285.76	199,489.07

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Granite Mountain School

Balance Sheet

Reporting Book:

As of Date:

Location:

ACCRUAL

06/30/2023

GMC020--Granite Mountain School

	Year To Date 06/30/2023	Year To Date 06/30/2023
	Current Year Balance	Difference
Assets without interfund due from		
Cash and Cash Equivalents		
912000-GMC-020 - GMC Cash in General	1,025,705.72	(1,406,459.01)
912100-GMC-020 - GMC Money Market Account	3,509,192.04	3,502,966.25
Total Cash and Cash Equivalents	4,534,897.76	2,096,507.24
Accounts Receivable		
920000 - Accounts Receivables	0.00	(50,180.31)
929000 - Due from Grantor Governments	6,627,062.53	1,809,567.96
Total Accounts Receivable	6,627,062.53	1,759,387.65
Prepaid Expenses		
933000 - Prepaid Expenses	363,133.22	178,721.25
933100-GMC-020 - PEX Account	17,836.91	(4,283.96)
933200-GMC-020 - PEX Account	7,111.90	(34,116.60)
Total Prepaid Expenses	388,082.03	140,320.69
Fixed Assets		
942000 - Building/Leasehold Improvements	139,334.54	5,600.00
944000 - Furniture Fixtures and Equipment	6,650.00	0.00
944200 - Transportation Equipment	40,150.34	0.00
946000 - Right of Use Asset	673,000.38	673,000.38
Total Fixed Assets	859,135.26	678,600.38
Accumulated Depreciation		
942500 - Accumulated Depreciation - Building Improvements	(17,128.85)	(7,963.19)
944500 - Accumulated Depreciation - Furniture & Fixtures	(1,551.67)	(1,330.00)
944700 - Accumulated Depreciation - Transportation Equipment	(16,729.31)	(8,030.07)
Total Accumulated Depreciation	(35,409.83)	(17,323.26)
Other Assets		
935000 - Security Deposits	24,655.24	5,523.08
Other Assets	24,655.24	5,523.08
Total Assets without interfund due from	12,398,422.99	4,663,015.78
Total Liabilities and Net Assets		
Liabilities without interfund due to		
Accounts Payable		
950000 - Accounts Payable-System	1,082,403.85	(305,302.22)
Total Accounts Payable	1,082,403.85	(305,302.22)
Other Short Term Liability		
965000 - Deferred Revenue	4,696,541.02	4,546,206.94
965100 - Deferred Rent	0.00	(28,305.70)
966000 - Voluntary Deductions	1,643.34	750.24
966500 - Compensated Absences Payable	427,963.85	149,243.59
Total Other Short Term Liability	5,126,148.21	4,667,895.07
Loans Payable Current		
964300 - PPP Loans Payable	999,100.86	(713,629.40)
Total Loans Payable Current	999,100.86	(713,629.40)
Accrued Liabilities		

950100 - Accrued Salaries	858,190.20	92,511.05
950500 - Accounts Payable-Accrual	16,055.67	42,011.64
959000 - Due to Grantor Governments	184,297.00	32,921.00
Total Accrued Liabilities	1,058,542.87	167,443.69
Other Liabilities		
964400 - Loans Payable to CAM	450,645.54	25,645.54
965500 - ROU liability	694,089.34	694,089.34
966900 - Other General Long Term Debt	764,102.86	(84,922.93)
Total Other Liabilities	1,908,837.74	634,811.95
Total Liabilities without interfund due to	10,175,033.53	4,451,219.09
Net Increase/(Decrease) in Net Assets		
Total Revenue		
LCFF Revenue	38,360,032.00	38,360,032.00
Federal Revenue	1,073,935.55	1,073,935.55
State Revenue	6,626,352.88	6,626,352.88
Local Revenue	250,407.79	250,407.79
Total Revenue	46,310,728.22	46,310,728.22
Total Expenses		
Salaries and Benefits		
Certificated Salaries	20,352,255.64	20,352,255.64
Classified Salaries	3,283,451.68	3,283,451.68
Benefits	8,575,789.08	8,575,789.08
Total Salaries and Benefits	32,211,496.40	32,211,496.40
Operational Expenses		
Books and Supplies	4,311,243.36	4,311,243.36
Services	9,537,593.95	9,537,593.95
Capital Outlay	17,323.26	17,323.26
Other Outgo	21,274.56	21,274.56
Total Operational Expenses	13,887,435.13	13,887,435.13
Total Expenses	46,098,931.53	46,098,931.53
Total Net Increase/(Decrease) in Net Assets	211,796.69	211,796.69
Ending Net Assets		
979000 - Net Assets	2,822,330.55	0.00
979300 - Audit Adjustments	28,600.00	0.00
979500 - Other Restatements- Current Year	(839,337.78)	0.00
Total Net Assets	2,011,592.77	0.00
Total Total Liabilities and Net Assets	12,398,422.99	4,663,015.78

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Granite Mountain Charter School
Statement of Cash Flows - Indirect Method

Reporting Book:
As of Date:
Location:

ACCRUAL
06/30/2023
Granite Mountain School

	Month Ending 07/31/2022	Month Ending 08/31/2022	Month Ending 09/30/2022	Month Ending 10/31/2022	Month Ending 11/30/2022	Month Ending 12/31/2022	Month Ending 01/31/2023	Month Ending 02/28/2023	Month Ending 03/31/2023	Month Ending 04/30/2023	Month Ending 05/31/2023	Month Ending 06/30/2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Increase (Decrease) in Cash												
Cash flows from operating activities												
Net Increase/(Decrease) in Net Assets												
Total Revenue												
LCFF Revenue	0.00	1,767,095.00	1,767,095.00	6,529,797.00	3,180,771.00	3,180,771.00	3,349,025.00	3,180,771.00	3,372,260.00	3,551,926.00	3,372,260.00	5,108,261.00
Federal Revenue	49,085.00	101,895.00	0.00	0.00	0.00	0.00	75,297.16	0.00	106,806.00	87,730.00	0.00	653,122.39
State Revenue	319,939.08	128,807.00	143,013.00	410,779.11	0.00	596,653.00	745,646.05	257,424.00	262,823.00	492,673.74	262,823.00	3,005,771.90
Local Revenue	0.00	25.00	0.00	3,767.98	0.00	119.34	667.08	0.00	722.20	824.66	852.49	243,429.04
Total Revenue	369,024.08	1,997,822.00	1,910,108.00	6,944,344.09	3,180,771.00	3,777,543.34	4,170,635.29	3,438,195.00	3,742,611.20	4,133,154.40	3,635,935.49	9,010,584.33
Total Expenses												
Salaries and Benefits												
Certificated Salaries	1,407,091.56	1,595,410.59	1,666,712.14	1,690,940.82	1,716,997.14	1,747,630.86	1,744,343.76	1,747,824.70	1,757,958.97	1,769,675.97	1,770,553.77	1,737,115.36
Classified Salaries	246,913.91	263,968.53	252,678.56	260,497.32	269,278.71	284,990.14	284,726.97	272,661.92	293,991.84	272,931.04	295,719.83	285,092.91
Benefits	610,631.16	702,128.62	607,307.76	294,806.30	846,281.47	477,086.56	391,609.86	988,612.45	567,618.36	607,947.19	466,124.50	2,015,634.85
Total Salaries and Benefits	2,264,636.63	2,561,507.74	2,526,698.46	2,246,244.44	2,832,557.32	2,509,707.56	2,420,680.59	3,009,099.07	2,619,569.17	2,650,554.20	2,532,398.10	4,037,843.12
Operational Expenses												
Books and Supplies	768,870.61	286,580.72	151,298.33	756,461.45	328,599.98	225,707.54	512,953.37	217,868.53	234,270.78	453,437.68	208,475.39	166,718.98
Services	238,203.68	371,511.29	221,617.11	521,050.86	781,299.39	498,231.93	808,811.35	697,818.86	805,930.82	1,388,328.33	1,075,614.79	2,129,175.54
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,323.26
Other Outgo	19,588.76	(10,966.98)	10,221.27	14,928.04	14,853.10	13,265.98	13,541.46	12,401.52	10,224.59	9,810.50	8,166.97	(94,760.65)
Total Operational Expenses	1,026,663.05	647,125.03	383,136.71	1,292,440.35	1,124,752.47	737,205.45	1,335,306.18	928,088.91	1,050,426.19	1,851,576.51	1,292,257.15	2,218,457.13
Total Expenses	3,291,299.68	3,208,632.77	2,909,835.17	3,538,684.79	3,957,309.79	3,246,913.01	3,755,986.77	3,937,187.98	3,669,995.36	4,502,130.71	3,824,655.25	6,256,300.25
Total Net Increase/(Decrease) in Net Assets	(2,922,275.60)	(1,210,810.77)	(999,727.17)	3,405,659.30	(776,538.79)	530,630.33	414,648.52	(498,992.98)	72,615.84	(368,976.31)	(188,719.76)	2,754,284.08
Accounts Receivable												
920000 - Accounts Receivables	31,096.29	0.00	14,671.10	3,912.73	21.33	(773.00)	1,210.19	(468.95)	510.62	0.00	0.00	0.00
929000 - Due from Grantor Governments	3,642,278.98	394,483.00	114,354.00	(2,778,494.83)	0.00	37,212.00	208,870.20	0.00	0.00	0.00	0.00	(3,428,271.31)
Accounts Receivable	3,673,375.27	394,483.00	129,025.10	(2,774,582.10)	21.33	36,439.00	210,080.39	(468.95)	510.62	0.00	0.00	(3,428,271.31)
Accounts Payable												
950000 - Accounts Payable-System	(506,249.43)	183,065.64	(390,211.63)	155,056.79	197,872.18	(332,906.07)	(80,309.74)	549,835.02	(557,757.97)	732,692.12	(70,021.36)	(186,367.77)
Accounts Payable	(506,249.43)	183,065.64	(390,211.63)	155,056.79	197,872.18	(332,906.07)	(80,309.74)	549,835.02	(557,757.97)	732,692.12	(70,021.36)	(186,367.77)
Other Short Term Liabilities												
965000 - Deferred Revenue	(178,934.08)	28,600.00	0.00	0.00	1,829,901.00	1,120,703.00	0.00	0.00	0.00	1,919,900.00	0.00	(173,962.98)
965100 - Deferred Rent	7.95	15.90	7.95	7.95	7.95	7.95	(28,361.35)	0.00	0.00	0.00	0.00	0.00
966000 - Voluntary Deductions	1,628.58	(221.67)	(640.00)	(241.67)	(68.75)	0.00	2,599.18	(2,449.18)	1,312.09	(1,374.59)	(11.75)	218.00
966500 - Compensated Absences Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,243.59
Other Short Term Liabilities	(177,297.55)	28,394.23	(632.05)	(233.72)	1,829,840.20	1,120,710.95	(25,762.17)	(2,449.18)	1,312.09	1,918,525.41	(11.75)	(24,501.39)
Loans Payable Current												
964300 - PPP Loans Payable	(35,072.26)	(65,547.25)	(50,856.13)	(50,856.13)	(50,983.32)	(50,983.38)	(51,068.39)	(51,110.95)	(51,153.54)	(51,196.17)	(51,281.47)	(153,520.41)
Loans Payable Current	(35,072.26)	(65,547.25)	(50,856.13)	(50,856.13)	(50,983.32)	(50,983.38)	(51,068.39)	(51,110.95)	(51,153.54)	(51,196.17)	(51,281.47)	(153,520.41)
Accrued Liabilities												
950100 - Accrued Salaries	(43,057.81)	137,657.59	(10,034.45)	27,437.85	13,377.68	44,812.07	(20,036.81)	(24,869.30)	26,217.54	1,493.40	11,363.20	(71,849.91)
950300 - Accrued STRS	(892.81)	892.81	0.17	249,156.82	(249,571.13)	252,704.08	(252,605.04)	314.90	253,755.71	(253,756.51)	(0.86)	1.86
950500 - Accounts Payable-Accrual	57,456.00	0.00	0.00	0.00	0.00	(24,995.03)	(6,505.00)	0.00	0.00	0.00	0.00	16,055.67
959000 - Due to Grantor Governments	0.00	0.00	0.00	1,280.00	0.00	0.00	0.00	0.00	0.00	235,584.96	(388,240.96)	184,297.00
Accrued Liabilities	13,505.38	138,550.40	(10,034.28)	277,874.67	(236,193.45)	272,521.12	(279,146.85)	(24,554.40)	279,973.25	(16,678.15)	(376,878.62)	128,504.62
Other Assets												
933000 - Prepaid Expenses	184,411.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,195.00)	(64,612.25)	(297,325.97)
933100-GMC-020 - PEX Account	1,920.57	4,295.84	(11,132.45)	17,516.97	(127.44)	(1,472.22)	(263.14)	(11,350.90)	(24,162.74)	24,281.68	9,413.14	(4,635.35)
933200-GMC-020 - PEX Account	1,058.02	11,740.64	16,823.70	(8,536.84)	(2,356.12)	(3,217.63)	6,373.71	9,015.52	(21,212.50)	20,562.83	3,853.20	12.07
935000 - Security Deposits	0.00	0.00	0.00	0.00	0.00	0.00	(5,523.08)	0.00	0.00	0.00	0.00	0.00
Total Other Assets	187,390.56	16,036.48	5,691.25	8,980.13	(2,483.56)	(4,689.85)	587.49	(2,335.38)	(45,375.24)	43,649.51	(51,345.91)	(301,949.25)
Cash flows from operating activities	233,376.37	(515,828.27)	(1,316,744.91)	1,021,898.94	961,534.59	1,571,722.10	189,029.25	(30,076.82)	(299,874.95)	2,258,016.41	(738,258.87)	(1,211,821.43)
Cash flows from investing activities												
Capital Assets												
942000 - Building/Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00	0.00	3,500.00	0.00	0.00
944200 - Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	589.00	0.00	(589.00)
946000 - Right of Use Asset	0.00	0.00	0.00	0.00	0.00	0.00	429,203.94	159,997.18	131,997.96	(15,363.20)	(15,334.79)	(17,500.71)
Total Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	429,203.94	162,097.18	131,997.96	(11,274.20)	(15,334.79)	(18,089.71)
Depreciation												
942500 - Accumulated Depreciation - Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,963.19
944500 - Accumulated Depreciation - Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,330.00
944700 - Accumulated Depreciation - Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,030.07
Total Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,323.26
Net cash used by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	(429,203.94)	(162,097.18)	(131,997.96)	11,274.20	15,334.79	35,412.97
Cash flows from financing activities												
Other Long Term Liabilities												
964400 - Loans Payable to CAM	(27,202.34)	1,472,716.91	(140,908.63)	(138,013.08)	(138,350.79)	(139,983.88)	(140,260.46)	(141,536.78)	(143,845.85)	(144,140.09)	(145,823.58)	(147,005.89)
965500 - ROU liability	0.00	0.00	0.00	0.00	0.00	0.00	442,977.73	160,690.63	135,382.73	(11,314.48)	(17,211.03)	(16,436.24)
966900 - Other General Long Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(84,922.93)
Other Long Term Liabilities	(27,202.34)	1,472,716.91	(140,908.63)	(138,013.08)	(138,350.79)	(139,983.88)	302,717.27	19,153.85	(8,463.12)	(155,454.57)	(163,034.61)	(248,365.06)
Net cash used by financing activities	(27,202.34)	1,472,716.91	(140,908.63)	(138,013.08)	(138,350.79)	(139,983.88)	302,717.27	19,153.85	(8,463.12)	(155,454.57)	(163,034.61)	(248,365.06)
Total Increase (Decrease) in Cash	206,174.03	956,888.64	(1,457,653.54)	883,885.86	823,183.80	1,431,738.22	62,542.58	(173,020.15)	(440,336.03)	2,113,836.04	(885,958.69)	(1,424,773.52)
Cash, Beginning Period												
912000-GMC-020 - GMC Cash in General	2,432,164.73	2,638,362.76	3,595,251.40	2,137,597.86	3,021,483.72	3,844,667.52	5,276,405.74	5,338,948.32	5,165,928.17	2,725,124.94	4,838,136.32	3,951,325.14
912100-GMC-020 - GMC Money Market Account	6,225.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	2,006,668.99	2,007,493.65	2,008,346.14
Total Cash, Beginning Period	2,438,390.52	2,644,564.55	3,601,453.19	2,143,799.65	3,027,685.51	3,850,869.31	5,282,607.53	5,345,150.11	5,172,129.96	4,731,793.93	6,845,629.97	5,959,671.28
Cash, End of Period												
912000-GMC-020 - GMC Cash in General	2,638,362.76	3,595,251.40	2,137,597.86	3,021,483.72	3,844,667.52	5,276,405.74	5,338,948.32	5,165,928.17	2,725,124.94	4,838,136.32	3,951,325.14	1,025,705.72
912100-GMC-020 - GMC Money Market Account	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	6,201.79	2,006,668.99	2,007,493.65	2,008,346.14	3,509,192.04
Total Cash, End of Period	2,644,564.55	3,601,453.19	2,143,799.65	3,027,685.51	3,850,869.31	5,282,607.53	5,345,150.11	5,172,129.96	4,731,793.93	6,845,629.97	5,959,671.28	4,534,897.76

Granite Mountain School

Statement of Activities

Reporting Book:
As of Date:
Location:

ACCRUAL
06/30/2023
Granite Mountain School

	Year To Date 06/30/2023
	<i>Actual</i>
LCFF Revenue	
801100 - LCFF Revenues	36,761,650.00
801200 - Education Protection Account Revenue	697,144.00
801900 - Prior Year Income/Adjustments	(58,764.00)
809600 - Charter Schools Funding In-Lieu of Property Taxes	960,002.00
Total LCFF Revenue	38,360,032.00
Federal Revenue	
818100 - Special Education - Entitlement	483,737.00
818200 - Special Education - Mental Health	25,600.00
829000 - All Other Federal Revenue	531,371.56
829900 - Prior Year Federal Income	33,226.99
Total Federal Revenue	1,073,935.55
State Revenue	
855000 - Mandated Block Grant	79,988.00
856000 - State Lottery Revenue	1,106,771.31
859000 - All Other State Revenues	2,064,130.06
859900 - Prior Year State Income	390,880.97
879200 - SPED State/Other Transfers of Apportionments from County	2,984,582.54
Total State Revenue	6,626,352.88
Local Revenue	
866000 - Interest Income	2,990.25
869900 - All Other Local Revenue	247,417.54
Total Local Revenue	250,407.79
Total Revenue	46,310,728.22
Certificated Salaries	
110000 - Teachers' Salaries	8,508,293.64
120000 - Certificated Pupil Support Salaries	1,778,457.56
130000 - Certificated Supervisor and Administrator Salaries	7,306,799.94
190000 - Other Certificated Salaries	2,758,704.50
Total Certificated Salaries	20,352,255.64
Classified Salaries	
210000 - Instructional Aide Salaries	456,964.70
220000 - Classified Support Salaries (Maintenance, Food)	1,061,185.78
230000 - Classified Supervisor and Administrator Salaries	1,342,413.42
240000 - Clerical, Technical, and Office Staff Salaries	422,887.78
Total Classified Salaries	3,283,451.68
Benefits	
310100 - State Teachers' Retirement System, certificated positions	5,244,800.65
330100 - OASDI/Medicare Certificated, Unrestricted	285,065.83
330200 - OASDI/Medicare Classified	234,645.59
340100 - Health & Welfare Benefits, Certificated	2,056,828.77

<i>340200 - Health & Welfare Benefits Classified</i>	347,197.31
<i>350100 - State Unemployment Insurance Certificated</i>	56,762.74
<i>350200 - State Unemployment Insurance Classified</i>	13,157.37
<i>360100 - Worker Compensation Insurance</i>	142,999.14
<i>360200 - Worker Compensation Insurance</i>	22,968.46
<i>390100 - Other Employee Benefits</i>	171,363.22
Total Benefits	8,575,789.08
Total Salaries and Benefits	32,211,496.40
 <i>Books and Supplies</i>	
<i>410000 - Approved Textbooks and Core Curriculum</i>	2,143,793.56
<i>430000 - Materials and Supplies</i>	109,742.74
<i>431500 - Classroom Materials and Supplies</i>	1,210,054.41
<i>440000 - Noncapitalized Equipment</i>	51,927.30
<i>441000 - Software and Software Licensing</i>	591,264.12
<i>443000 - Noncapitalized Student Equipment</i>	204,461.23
Total Books and Supplies	4,311,243.36
<i>Services</i>	
<i>520000 - Travel and Conferences</i>	75,800.65
<i>521000 - Training and Development Expense</i>	50,052.25
<i>530000 - Dues and Memberships</i>	24,807.54
<i>540000 - Insurance</i>	369,006.00
<i>550000 - Operation and Housekeeping Services</i>	9,323.04
<i>550100 - Utilities</i>	529.93
<i>560000 - Space Rental/Leases Expense</i>	163,755.16
<i>560200 - Other Space Rental</i>	11,559.99
<i>560500 - Equipment Rental/Lease Expense</i>	16,497.30
<i>580000 - Professional/Consulting Services and Operating Expenditures</i>	19,820.69
<i>580300 - Banking and Payroll Service Fees</i>	72,622.85
<i>580500 - Legal Services</i>	294,971.32
<i>580600 - Audit Services</i>	13,067.75
<i>580700 - Legal Settlements</i>	11,000.00
<i>581000 - Educational Consultants</i>	6,090,071.86
<i>581200 - Other Student Activities</i>	2,004.94
<i>581500 - Advertising/Recruiting</i>	1,408.97
<i>583000 - Field Trip Expenses</i>	126,510.56
<i>584200 - Services Student Athletics</i>	20,968.31
<i>587300 - Financial Services</i>	570,000.00
<i>587500 - District Oversight Fee</i>	1,150,401.67
<i>587700 - IT Services</i>	189,000.81
<i>589000 - Interest Expense/Fees</i>	22,015.41
<i>590000 - Communications (Tele., Internet, Copies,Postage,Messenger)</i>	232,396.95
Total Services	9,537,593.95
<i>Capital Outlay</i>	
<i>690000 - Depreciation Expense</i>	17,323.26
Total Capital Outlay	17,323.26
<i>Other Outgo</i>	
<i>743800 - Debt Service - Interest</i>	21,274.56
Total Other Outgo	21,274.56
Total Operational Expenses	13,887,435.13

Total Expenses	46,098,931.53
<i>Total Net Increase/(Decrease) in Net Assets</i>	<i>211,796.69</i>

Financials shown on a modified accrual basis except for June 30 which is full accrual
Created on : 08/16/2023 9:32 AM PST

Company name: Granite Mountain Charter School
Report name: Check register
Created on: 8/16/2023
Location: GMC020--Granite Mountain School

Bank	Date	Payee	Document no.	Amount Cleared
GMC General Checking - Pacific Western Bank	Account no: 1001890134			
	6/27/2023	V012746--1 Art - Megapixels School of the Arts	10017110	5,398.00 7/31/2023
	6/27/2023	V013272--2023 CSDC Conference Registration	10017111	5,159.00 7/31/2023
	6/27/2023	V012478--34th Street Prep Academy	10017112	1,575.00 7/31/2023
	6/27/2023	V007634--360 Freestyle Gymnastics Academy	10017113	2,710.00 7/31/2023
	6/20/2023	V003738--3P Learning Inc	10016792	35,714.50 7/31/2023
	6/27/2023	V007636--5.0 Evolved Martial Arts	10017114	1,720.00 7/31/2023
	6/27/2023	V007235--A Dancer's Pointe	10017115	1,780.00 7/31/2023
	6/20/2023	V007235--A Dancer's Pointe	10016793	1,195.00 7/31/2023
	6/27/2023	V007239--A Plus Tutoring	10016910	646.50 7/31/2023
	6/6/2023	V007239--A Plus Tutoring	10016454	232.00 6/30/2023
	6/27/2023	V003751--A Tree of Knowledge Educational Services, Inc	10016911	250.00 7/31/2023
	6/27/2023	V003752--A+ Firefly Tutors	10017116	4,200.00 6/30/2023
	6/20/2023	V003691--Abacus Leaning	10016794	256.00 7/31/2023
	6/13/2023	V003691--Abacus Leaning	10016676	512.00 7/31/2023
	6/27/2023	V004331--Abby Zabby LLC	10017117	9,480.00 6/30/2023
	6/27/2023	V007647--Abrie Mikkelson dba Mikkelson Music	10017118	1,440.00 7/31/2023
	6/27/2023	V007649--AcroBrats Gymnastics	10016912	1,200.00 7/31/2023
	6/20/2023	V007298--Actorsite Inc.	10016795	125.00 7/31/2023
	6/13/2023	V007298--Actorsite Inc.	10016677	2,325.00 6/30/2023
	6/13/2023	V007655--Afton Snyder	10016678	675.00 6/30/2023
	6/27/2023	V012950--AG Tutoring LLC	10016913	400.00 In Transit
	6/27/2023	V007656--Agility Kids, LLC	10016914	777.75 7/31/2023
	6/8/2023	V013199--Alicia Lacy	10016527	250.03 6/30/2023
	6/20/2023	V007664--Alisa Aslanyan dba Alisa's Piano Studio	10016796	10,400.00 6/30/2023
	6/8/2023	V012846--Alison Golden	10016528	83.34 6/30/2023
	6/8/2023	V012275--Alissa Blackburn	10016529	41.67 6/30/2023
	6/27/2023	V007356--Alkawthar Learning Center	10017119	2,240.00 7/31/2023
	6/27/2023	V007367--All Star Driving School Inc	10017120	2,425.00 6/30/2023
	6/20/2023	V007367--All Star Driving School Inc	10016797	625.00 6/30/2023
	6/13/2023	V007367--All Star Driving School Inc	10016679	625.00 6/30/2023
	6/6/2023	V007367--All Star Driving School Inc	10016455	300.00 6/30/2023
	6/27/2023	V007668--Allen G. Moser III dba Pro Action Martial Arts	10017121	1,431.00 7/31/2023
	6/27/2023	V012276--Alta Loma Dance Academy, LLC	10016915	698.00 In Transit
	6/27/2023	V007672--Altitude Aerial Fitness	10016916	710.00 7/31/2023
	6/13/2023	V007673--Alyces Art Studio	10016680	920.00 6/30/2023
	6/13/2023	V007388--Amanda Chao dba Chao Violin Studio	10016681	650.00 6/30/2023
	6/27/2023	V012502--Amanda Rhea	10016917	235.41 7/31/2023
	6/8/2023	V012502--Amanda Rhea	10016530	41.67 6/30/2023
	6/20/2023	V007675--Amazing Athletes of Inland Empire	10016798	112.00 6/30/2023
	6/13/2023	V013254--Amazing Athletes of Inland Empire - Corona	10016682	220.00 6/30/2023
	6/27/2023	V003798--Amazon Capital Services	10017122	2,254.67 7/31/2023
	6/20/2023	V003798--Amazon Capital Services	10016799	442.85 6/30/2023
	6/13/2023	V003798--Amazon Capital Services	10016683	2,047.41 6/30/2023
	6/6/2023	V003798--Amazon Capital Services	10016456	281.01 6/30/2023
	6/8/2023	V012503--Amber Johnson	10016531	166.68 6/30/2023
	6/20/2023	V012799--Amy Ellis dba Heart & Hands Piano Studio	10016842	800.00 6/30/2023
	6/27/2023	V007682--Amy J Stratton dba Piano With Miss Amy	10016918	845.00 7/31/2023
	6/13/2023	V007424--Amy Payne dba CollegeMom Educational Services	10016684	900.00 6/30/2023
	6/27/2023	V013252--Ana V Paleo	10017123	1,600.00 7/31/2023
	6/27/2023	V012829--Anaheim Ballet	10016919	812.00 7/31/2023
	6/6/2023	V012829--Anaheim Ballet	10016457	662.00 6/30/2023
	6/20/2023	V013204--Angela Churilla	10016800	637.50 In Transit

6/13/2023	V013204--Angela Churilla	10016685	204.75 In Transit
6/8/2023	V012278--Angela Gutierrez	10016532	41.67 In Transit
6/13/2023	V012267--Angele Nalbandian	10016686	1,050.00 6/30/2023
6/27/2023	V012777--Angila Gallagher dba Spanish Desert Equine Services	10016920	500.00 7/31/2023
6/8/2023	V012506--Annaliza Valtier	10016533	41.67 6/30/2023
6/13/2023	V003827--Applause Music Studio	10016687	312.00 6/30/2023
6/13/2023	V007450--Apple and Honey Film Corp	10016688	500.00 6/30/2023
6/27/2023	V012265--April Losey	10016921	275.00 7/31/2023
6/27/2023	V012791--Arabic Homeschool LLC	10016922	417.00 7/31/2023
6/6/2023	V007691--Ark Academy, LLC	10016458	4,930.00 6/30/2023
6/13/2023	V007692--Art & Wilderness Institute	10016689	14,920.00 6/30/2023
6/20/2023	V012444--Art of Illusions	10016801	728.00 6/30/2023
6/29/2023	V012479--Art Studio Pillar	10017199	200.00 7/31/2023
6/27/2023	V012479--Art Studio Pillar	10016923	500.00 In Transit
6/13/2023	V006273--Artistic Dance Academy	10016690	1,035.00 6/30/2023
6/13/2023	V007493--ASEP SoCal Inc	10016691	920.00 In Transit
6/8/2023	V012507--Ashley Clines	10016534	41.67 In Transit
6/8/2023	V012508--Ashley McKenzie	10016535	41.67 6/30/2023
6/27/2023	V007696--Ashley Weatherly dba Compassionate Tutoring	10017124	1,510.00 In Transit
6/27/2023	V007512--AT Rancho, LLC (Aqua Tots Rancho Cucamonga)	10017125	4,404.00 7/31/2023
6/27/2023	V007518--ATC Martial Arts	10016924	404.00 In Transit
6/8/2023	V012509--Aubrey Johnson	10016536	291.67 6/30/2023
6/27/2023	V007578--Basic CDA	10017126	7,199.65 In Transit
6/8/2023	V007578--Basic CDA	10016537	1,357.35 In Transit
6/6/2023	V007578--Basic CDA	10016459	1,276.61 In Transit
6/27/2023	V012710--BB Enterprises Inc	10016925	925.00 7/31/2023
6/27/2023	V012108--Beaumont Music Centre	10017127	2,940.00 7/31/2023
6/13/2023	V012108--Beaumont Music Centre	10016692	140.00 6/30/2023
6/6/2023	V012108--Beaumont Music Centre	10016460	3,418.99 6/30/2023
6/20/2023	V007609--Beehively	10016802	900.00 6/30/2023
6/27/2023	V007610--Behavioral Autism Therapies	10016926	150.00 7/31/2023
6/27/2023	V012461--Belinda Rainwater	10016927	625.00 7/31/2023
6/27/2023	V012280--Best Life Ever	10016928	450.00 7/31/2023
6/13/2023	V012280--Best Life Ever	10016693	75.00 6/30/2023
6/13/2023	V012281--Beth Bellinder Learning	10016694	1,019.00 6/30/2023
6/20/2023	V007721--Bethany Erin Flynn dba Flynnstitute School of Music	10016803	75.00 6/30/2023
6/27/2023	V007722--Bethany Plumb dba Iris Farms	10016929	270.00 7/31/2023
6/8/2023	V012510--Betsy West	10016538	291.67 6/30/2023
6/27/2023	V012445--Big Kahuna Swim Academy	10017128	1,908.00 7/31/2023
6/6/2023	V012411--Big Little Ones LLC	10016461	207.70 6/30/2023
6/13/2023	V013052--Black Girl MATHgic	10016695	134.85 6/30/2023
6/27/2023	V012282--Blas Mora dba 7th Son Jiu Jitsu	10016930	300.00 7/31/2023
6/27/2023	V003910--Blue Buoy Swim School Inc	10016931	665.00 7/31/2023
6/20/2023	V007781--Bob Mitchell dba Bob Mitchell Music	10016804	900.00 7/31/2023
6/27/2023	V003506--Bodydynamics	10016932	650.00 6/30/2023
6/6/2023	V003506--Bodydynamics	10016462	1,836.00 6/30/2023
6/20/2023	V012446--Bonnie Culotta	10016805	330.00 7/31/2023
6/8/2023	V013200--Bradley Shepard	10016539	41.67 6/30/2023
6/13/2023	V000022--BrainPOP LLC	10016696	7,156.25 6/30/2023
6/13/2023	V012285--Breakthrough Sports - Los Angeles	10016697	1,195.00 In Transit
6/20/2023	V013075--Brett's Drum Lessons	10016806	4,160.00 In Transit
6/29/2023	V012511--Briana Wang	10017200	90.72 In Transit
6/8/2023	V012511--Briana Wang	10016540	41.67 6/30/2023
6/8/2023	V012848--Briea Peace	10016541	41.67 7/31/2023
6/8/2023	V012512--Brittany Gentry	10016542	41.67 6/30/2023
6/8/2023	V012513--Brittany Gilbert	10016543	41.67 6/30/2023
6/8/2023	V013201--Brittany Harrison	10016544	41.67 6/30/2023
6/8/2023	V012514--Brittany Kuramata	10016545	125.01 6/30/2023

6/20/2023	V007859--Bumblebunch Sewing Studio	10016807	5,265.00 6/30/2023
6/29/2023	V007883--Cage Combat Academy	10017201	174.00 7/31/2023
6/27/2023	V007883--Cage Combat Academy	10017129	3,480.00 7/31/2023
6/27/2023	V003509--Caique Gracie Brazilian Jiu-Jitsu	10016933	240.00 In Transit
6/27/2023	V007886--Cal Heights Music	10016934	800.00 7/31/2023
6/6/2023	V000005--California Department of Education	10016463	152,656.00 6/30/2023
6/12/2023	V003698--California Science Center Foundation	10016672	564.00 6/30/2023
6/27/2023	V007970--Canyon Lake Farm Training Center, Inc.	10016935	480.00 7/31/2023
6/6/2023	V007970--Canyon Lake Farm Training Center, Inc.	10016464	240.00 6/30/2023
6/27/2023	V007988--Carly Suer dba Tutoring by Carly	10016936	600.00 7/31/2023
6/6/2023	V007988--Carly Suer dba Tutoring by Carly	10016465	450.00 7/31/2023
6/8/2023	V013202--Carrine Bell	10016546	41.67 6/30/2023
6/13/2023	V007999--Casa Colina Hospital and Centers for Healthcare	10016699	161.00 6/30/2023
6/27/2023	V012288--CAT Corona	10016937	380.00 7/31/2023
6/27/2023	V008006--Cat Kelley dba Blue Moxie Art	10016938	160.00 7/31/2023
6/20/2023	V003972--Celebration Education	10016808	780.00 6/30/2023
6/27/2023	V008054--Cerritos Yamaha Music School	10016939	684.00 7/31/2023
6/27/2023	V012257--Chantel Molina Music	10016940	1,320.00 7/31/2023
6/8/2023	V012517--Chantelle Crespo	10016547	166.68 6/30/2023
6/27/2023	V011500--Charis Nieto dba Toy Records	10017130	1,440.00 7/31/2023
6/27/2023	V008075--Charter Oak Gymnastics, Inc.	10016941	816.00 7/31/2023
6/6/2023	V000003--Charter School Management Corporation	10016466	47,500.00 6/30/2023
6/27/2023	V006296--Charter Tech Services	10016942	1,249.65 In Transit
6/20/2023	V006296--Charter Tech Services	10016809	2,516.93 In Transit
6/6/2023	V006296--Charter Tech Services	10016467	1,706.42 6/30/2023
6/20/2023	V000032--CharterSAFE		118,287.00 6/30/2023
6/27/2023	V008088--Cheri Sintay dba Middle C Music	10016943	200.00 7/31/2023
6/20/2023	V008088--Cheri Sintay dba Middle C Music	10016810	525.00 6/30/2023
6/27/2023	V012484--Chino Hills Yamaha Music School	10016944	304.00 7/31/2023
6/13/2023	V012484--Chino Hills Yamaha Music School	10016700	98.00 6/30/2023
6/20/2023	V008099--CHLIC - Chicago	10016811	130,104.38 6/30/2023
6/27/2023	V008102--Chris Barrett dba Barrett Music Academy	10016945	1,260.00 6/30/2023
6/29/2023	V008107--Christian Arts and Theatre	10017202	800.00 7/31/2023
6/8/2023	V012519--Christie Wilks	10016548	83.34 6/30/2023
6/8/2023	V012521--Christina McGuigan	10016549	41.68 6/30/2023
6/8/2023	V012850--Christina Navarro-Cabero	10016550	41.67 6/30/2023
6/8/2023	V012522--Christina Steele	10016551	291.67 6/30/2023
6/13/2023	V008111--Christine Evelyn dba Christine Evelyn's Music Studio	10016701	310.00 6/30/2023
6/27/2023	V012524--Christine Rule	10016946	436.82 7/31/2023
6/8/2023	V012524--Christine Rule	10016552	166.68 6/30/2023
6/8/2023	V012295--Christy Forbey	10016553	41.67 6/30/2023
6/6/2023	V000106--Christy White, Inc.	10016468	1,200.00 6/30/2023
6/8/2023	V012296--Cierra Corsaro	10016554	83.34 6/30/2023
6/27/2023	V008135--Citrus Counseling Services, Inc.	10017131	2,516.00 7/31/2023
6/13/2023	V008138--City of Banning	10016702	25.00 7/31/2023
6/27/2023	V008208--CJJF - Corona	10016947	540.00 7/31/2023
6/27/2023	V013131--CJJF - Yucaipa	10016948	270.00 7/31/2023
6/27/2023	V004005--Claremont Chefs Academy	10017132	3,920.00 7/31/2023
6/27/2023	V004006--Claremont Community School of Music	10017133	2,519.50 7/31/2023
6/20/2023	V004008--Classical Learning Resource Center	10016812	3,710.00 7/31/2023
6/20/2023	V013055--Coastline Automation, Inc	10016813	439.00 6/30/2023
6/27/2023	V008252--Code Ninjas Chino Hills	10017134	2,382.00 6/30/2023
6/13/2023	V008252--Code Ninjas Chino Hills	10016703	229.00 7/31/2023
6/6/2023	V008252--Code Ninjas Chino Hills	10016469	1,524.00 7/31/2023
6/20/2023	V013092--Code Ninjas Ontario	10016814	1,930.00 6/30/2023
6/27/2023	V008254--CodeBrainiac	10016949	314.00 In Transit
6/13/2023	V008254--CodeBrainiac	10016704	125.00 6/30/2023
6/13/2023	V004022--CodeWizardsHQ Inc.	10016705	1,341.00 7/31/2023

6/6/2023	V004027--Colonial Life	10016470	20,173.94 6/30/2023
6/27/2023	V012259--Comic Crate	10016950	180.00 7/31/2023
6/27/2023	V008280--Common Thread Claremont	10016951	1,275.00 6/30/2023
6/6/2023	V008280--Common Thread Claremont	10016471	3,140.00 6/30/2023
6/2/2023	V008320--Core Knowledge Foundation	10016472	22.48 6/30/2023
6/8/2023	V012299--Corina Stout	10016555	41.67 6/30/2023
6/27/2023	V004035--Corona Inline	10016952	750.00 In Transit
6/27/2023	V008335--Could it Be Dyslexia, Inc.	10017135	3,221.00 7/31/2023
6/30/2023	V012450--Creative Cultivation Studio, LLC	Voided - 10016102	-685.00 6/30/2023
6/27/2023	V012450--Creative Cultivation Studio, LLC	10016953	685.00 7/31/2023
6/27/2023	V012898--Creative Stem & Arts	10016954	85.00 7/31/2023
6/27/2023	V008363--Crescendo Performing Arts Academy, Inc.	10016955	320.00 7/31/2023
6/8/2023	V012851--Cristina Grau	10016556	125.01 6/30/2023
6/27/2023	V008371--Critical Language Service, Inc.	10016956	858.00 7/31/2023
6/27/2023	V008375--CrossFit Chino Hills	10016957	344.97 7/31/2023
6/8/2023	V012300--Crystal Duran	10016557	83.36 6/30/2023
6/6/2023	V012301--Crystal Voice Studio	10016473	2,100.00 In Transit
6/20/2023	V012302--Customized Vision Care Optometry	10016815	450.00 7/31/2023
6/8/2023	V012852--Cynthia Carter	10016558	208.35 6/30/2023
6/27/2023	V004984--D.D. & S Learning Systems Inc. dba Sylvan Learning	10017136	1,972.00 7/31/2023
6/6/2023	V004984--D.D. & S Learning Systems Inc. dba Sylvan Learning	10016474	3,638.00 6/30/2023
6/8/2023	V012525--Dan Coker	10016559	83.34 6/30/2023
6/8/2023	V012853--Dana Birch	10016560	41.67 6/30/2023
6/27/2023	V012303--Dana Bisignano	10016958	680.00 7/31/2023
6/13/2023	V012303--Dana Bisignano	10016706	320.00 6/30/2023
6/27/2023	V012304--Dance Dimensions Performing Arts Center	10016959	217.00 7/31/2023
6/13/2023	V012304--Dance Dimensions Performing Arts Center	10016707	145.00 6/30/2023
6/8/2023	V012526--Danielle Olmos	10016561	41.67 6/30/2023
6/27/2023	V008438--Darla Tighe dba Academy of Music	10016960	240.00 7/31/2023
6/20/2023	V012320--David Harrison Faux	10016840	391.00 6/30/2023
6/20/2023	V005203--David Keller dba Mr. Code's Wild Ride	10016816	800.00 7/31/2023
6/8/2023	V012528--Dawn Tarasyuk	10016562	41.67 7/31/2023
6/20/2023	V012529--De Angelo's Music	10016817	540.00 6/30/2023
6/20/2023	V012770--Debbie Klak dba Debbie's Music Studio	10016818	1,000.00 In Transit
6/8/2023	V012855--Debora Shiba	10016563	41.67 6/30/2023
6/20/2023	V006696--Debra K. Hardman dba Whispering Oak Stables	10016819	400.00 6/30/2023
6/20/2023	V012307--Defense Arts Center - Upland	10016820	795.00 7/31/2023
6/20/2023	V012798--Define Dance Space	10016821	840.00 6/30/2023
6/20/2023	V012530--Delta BJJ Corp	10016822	380.00 In Transit
6/13/2023	V012485--Dena Reeves	10016708	875.00 6/30/2023
6/27/2023	V008486--Desert Aquatics- Apple Valley	10017137	1,470.00 In Transit
6/8/2023	V013203--Deven Lozano	10016564	125.00 6/30/2023
6/27/2023	V008492--Diamond Bar Country Vaulters	10016961	200.00 7/31/2023
6/20/2023	V008495--Diamond Music Studio	10016823	560.00 6/30/2023
6/8/2023	V012532--Diana Hayes	10016565	41.67 6/30/2023
6/8/2023	V012856--Diana Ocegueda	10016566	83.34 6/30/2023
6/27/2023	V008505--Digital Image Solutions	10016962	607.26 7/31/2023
6/27/2023	V003077--Discount School Supply	10016963	21.74 7/31/2023
6/27/2023	V008523--Discovery of Learning, LLC	10016964	1,275.00 7/31/2023
6/8/2023	V012534--Dona Sisk	10016567	166.68 In Transit
6/27/2023	V008556--Donald A. Jensen dba Jensen Piano Services	10016965	808.50 7/31/2023
6/27/2023	V012761--Drawn2Art - Montrose	10016966	268.00 7/31/2023
6/20/2023	V012761--Drawn2Art - Montrose	10016824	268.00 7/31/2023
6/27/2023	V003530--Drawn2Art - Rancho	10017138	3,100.00 7/31/2023
6/27/2023	V008587--Drum Sync Academy	10016967	700.00 7/31/2023
6/27/2023	V008622--Eaglecell Group LLC	10017139	12,393.46 7/31/2023
6/27/2023	V004133--Earthroots Field School	10016968	425.00 7/31/2023
6/20/2023	V008653--Ed West dba Ed Wests Classes & Tutoring	10016825	275.00 6/30/2023

6/27/2023	V008691--eDynamic LP	10017140	16,780.00 7/31/2023
6/6/2023	V008691--eDynamic LP	10016475	3,605.00 6/30/2023
6/27/2023	V006072--Efrain Cordero	10017141	2,115.00 7/31/2023
6/20/2023	V006072--Efrain Cordero	10016826	80.00 6/30/2023
6/8/2023	V008694--Ege Ozadam	10016568	41.67 6/30/2023
6/27/2023	V004164--El Camino Ranch, LLC	10017142	8,450.00 7/31/2023
6/29/2023	V008718--Elevated Martial Arts & Fitness	10017203	356.00 7/31/2023
6/27/2023	V008718--Elevated Martial Arts & Fitness	10016969	712.00 In Transit
6/20/2023	V012261--Eleven Elevation, LLC	10016827	2,000.00 7/31/2023
6/20/2023	V013102--Elite Academics, LLC	10016828	3,260.00 6/30/2023
6/13/2023	V008725--Elite Training Center	10016709	950.00 6/30/2023
6/27/2023	V008726--Elizabeth Arkin dba Elizabeth's Educational Support S	10016970	1,000.00 7/31/2023
6/20/2023	V008726--Elizabeth Arkin dba Elizabeth's Educational Support S	10016829	700.00 6/30/2023
6/13/2023	V008726--Elizabeth Arkin dba Elizabeth's Educational Support S	10016710	500.00 6/30/2023
6/8/2023	V012539--Elizabeth Litton	10016569	83.34 6/30/2023
6/27/2023	V004175--EMH Sports USA Inc	10017143	20,757.50 6/30/2023
6/20/2023	V004175--EMH Sports USA Inc	10016830	810.00 6/30/2023
6/27/2023	V012540--Erica Gibson	10016971	615.77 7/31/2023
6/8/2023	V012540--Erica Gibson	10016570	125.01 6/30/2023
6/8/2023	V012541--Erica Hendricks	10016571	41.67 6/30/2023
6/27/2023	V012633--Erica Seale	10016972	450.00 7/31/2023
6/6/2023	V012633--Erica Seale	10016476	450.00 6/30/2023
6/20/2023	V008791--Erika S. Scheidel dba Ramos Piano Studio	10016831	3,620.00 7/31/2023
6/8/2023	V012310--Erin MacNabb	10016572	41.67 6/30/2023
6/8/2023	V012312--Evelyn Flores Ochoa	10016573	83.36 6/30/2023
6/27/2023	V008815--Excel Taekwondo Academy	10016973	840.00 In Transit
6/20/2023	V004209--FEDEX	10016832	22.31 6/30/2023
6/2/2023	V004209--FEDEX	10016477	10.99 6/30/2023
6/20/2023	V003248--Fidelity Security Life Insurance Co. - Eye Med	10016833	2,125.60 6/30/2023
6/6/2023	V008858--Film School 4 Teens	10016478	292.90 6/30/2023
6/27/2023	V003541--Firestorm Freerunning Galaxy LLC	10017144	1,530.00 In Transit
6/27/2023	V004218--Firestorm Freerunning Ultra LLC	10016974	1,000.00 7/31/2023
6/27/2023	V008887--Fitness Revolution, LLC	10017145	1,830.00 7/31/2023
6/27/2023	V007019--Frank Velasquez dba Buzzy Mae Music Academy	10016975	670.00 7/31/2023
6/13/2023	V007019--Frank Velasquez dba Buzzy Mae Music Academy	10016711	235.00 6/30/2023
6/6/2023	V004236--Freedom in Motion Gym, LLC	10016479	684.00 6/30/2023
6/27/2023	V012314--Freedom in Motion Parkour Gym	10017146	9,219.00 7/31/2023
6/20/2023	V012314--Freedom in Motion Parkour Gym	10016834	212.00 7/31/2023
6/6/2023	V012314--Freedom in Motion Parkour Gym	10016480	10,181.00 6/30/2023
6/27/2023	V012315--Freedom in Motion Parkour Gym - Riverside	10016976	480.00 7/31/2023
6/13/2023	V008943--Freedom Ranch Equestrian Connections	10016712	225.00 6/30/2023
6/27/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	10016977	650.00 7/31/2023
6/20/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	10016835	520.00 6/30/2023
6/13/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	10016713	455.00 6/30/2023
6/20/2023	V012452--Frohlich Sports Academy	10016836	360.00 6/30/2023
6/13/2023	V012452--Frohlich Sports Academy	10016714	1,380.00 6/30/2023
6/6/2023	V003545--Fun With Horses	10016481	2,560.00 6/30/2023
6/27/2023	V004251--Fundamental Foundations	10017147	2,257.50 6/30/2023
6/27/2023	V008983--Gary Whitesides dba Gary's Drum Studio	10016978	570.00 7/31/2023
6/20/2023	V008983--Gary Whitesides dba Gary's Drum Studio	10016837	120.00 6/30/2023
6/27/2023	V013076--GB Corona	10016979	189.00 7/31/2023
6/20/2023	V013076--GB Corona	10016838	3,213.00 7/31/2023
6/6/2023	V013046--GB Redlands	10016482	378.00 6/30/2023
6/27/2023	V012317--GB Riverside	10016980	1,323.00 7/31/2023
6/6/2023	V012317--GB Riverside	10016483	1,134.00 6/30/2023
6/8/2023	V012545--Georgina Rodriguez	10016574	41.67 6/30/2023
6/8/2023	V012547--Glenda Jarboe	10016575	291.67 6/30/2023
6/27/2023	V009015--Glendora Music and Arts School	10016981	1,220.00 7/31/2023

6/27/2023	V009021--Globally Exclusive, LLC	10016982	135.00 7/31/2023
6/8/2023	V012857--Grace Jeong	10016576	83.34 6/30/2023
6/27/2023	V009049--Gracie Barra Chino, Inc	10016983	200.00 7/31/2023
6/20/2023	V009049--Gracie Barra Chino, Inc	10016839	3,086.00 6/30/2023
6/13/2023	V006068--Gracie Barra Yorba Linda	10016715	196.00 In Transit
6/27/2023	V012319--Gracie Humaita Beaumont Jiu-Jitsu	10016984	318.00 7/31/2023
6/27/2023	V012405--Gretchen Grunt dba 29 Palms Creative Center	10016985	45.00 6/30/2023
6/27/2023	V012712--Gryphon Archery & Fencing Academy	10016986	1,140.00 7/31/2023
6/6/2023	V012712--Gryphon Archery & Fencing Academy	10016484	1,280.00 6/30/2023
6/6/2023	V009120--Hand2Mind, Inc.	10016485	39.84 6/30/2023
6/27/2023	V013134--Hangar 18 Climbing Gyms - Arcadia	10016987	44.00 7/31/2023
6/27/2023	V013133--Hangar 18 Climbing Gyms - East Riverside	10017149	2,287.00 7/31/2023
6/27/2023	V013135--Hangar 18 Climbing Gyms - High Desert	10017148	11,054.00 7/31/2023
6/27/2023	V009126--Happy Life Mix Martial Arts	10017150	1,620.00 In Transit
6/6/2023	V009126--Happy Life Mix Martial Arts	10016486	650.00 6/30/2023
6/27/2023	V009134--Harvest Small Business Finance	10017151	52,199.56 7/31/2023
6/20/2023	V009136--Havenwood Academy, Inc.	10016841	21,232.83 6/30/2023
6/13/2023	V009136--Havenwood Academy, Inc.	10016716	60,958.77 6/30/2023
6/27/2023	V009155--Heart & Pride Muay Thai	10016988	199.00 In Transit
6/27/2023	V009160--Heather Normandie dba Normandie Music Studio	10016989	460.00 6/30/2023
6/6/2023	V009160--Heather Normandie dba Normandie Music Studio	10016487	460.00 6/30/2023
6/20/2023	V012468--Helen Young	10016843	320.00 6/30/2023
6/20/2023	V012198--Hi-Desert Cultural Center	10016844	70.20 6/30/2023
6/27/2023	V009181--High Desert Driving School	10016990	795.00 7/31/2023
6/20/2023	V009183--High Desert Gymnastics Center	10016845	1,029.00 6/30/2023
6/20/2023	V012772--High Desert Math Tutor	10016846	1,040.00 6/30/2023
6/27/2023	V009185--High School Math Live LLC	10016991	570.00 7/31/2023
6/27/2023	V009207--Hoffman Professionals, LLC	10017152	1,664.00 7/31/2023
6/20/2023	V009207--Hoffman Professionals, LLC	10016847	512.00 6/30/2023
6/13/2023	V009207--Hoffman Professionals, LLC	10016717	3,072.00 6/30/2023
6/6/2023	V009207--Hoffman Professionals, LLC	10016488	512.00 6/30/2023
6/27/2023	V003707--Home Science Tools	10016992	53.60 7/31/2023
6/13/2023	V003707--Home Science Tools	10016718	71.72 In Transit
6/27/2023	V004335--Homeschool Spanish Academy Inc.	10016993	722.00 7/31/2023
6/20/2023	V009218--Hooked on Phonics	10016848	172.39 6/30/2023
6/27/2023	V009220--Hooves of Laguna Springs	10017153	4,175.00 6/30/2023
6/6/2023	V009220--Hooves of Laguna Springs	10016489	2,020.00 6/30/2023
6/27/2023	V004341--Huntington Music	10017154	2,210.00 7/31/2023
6/12/2023	V013001--Icon Owner Pool 1 Inland Empire/OC Non-Business Pa	10016673	11,118.38 6/30/2023
6/27/2023	V009270--iLEAD Online	10017155	18,475.00 7/31/2023
6/15/2023	V009275--Imagine Learning LLC	10016787	2,925.00 6/30/2023
6/30/2023	V009304--Inland Pacific Ballet Academy	10017212	7,354.00 7/31/2023
6/30/2023	V009304--Inland Pacific Ballet Academy	Voided - 10015507	-7,354.00 6/30/2023
6/27/2023	V009304--Inland Pacific Ballet Academy	10017156	1,908.00 7/31/2023
6/20/2023	V012325--Inspire PAC	10016849	816.00 6/30/2023
6/27/2023	V004377--Inspyr Arts Education LLC	10016994	135.00 7/31/2023
6/20/2023	V003560--International Language School For Children and Adults	10016850	590.00 7/31/2023
6/27/2023	V004386--Intro 2 Skateboarding LLC	10016995	120.00 In Transit
6/8/2023	V013205--Iris Duran	10016577	125.00 6/30/2023
6/20/2023	V009349--Irma Salcido Spanish Lessons	10016851	550.00 6/30/2023
6/20/2023	V009350--Iron Fist Martial Arts	10016852	410.00 7/31/2023
6/20/2023	V013082--Iron Spikes Training	10016853	2,975.00 7/31/2023
6/8/2023	V012328--Jaime Bradley	10016578	41.67 6/30/2023
6/8/2023	V012550--Jaime Gott	10016579	250.00 7/31/2023
6/27/2023	V009383--James Brooks dba ICON Baseball, Inc.	10016996	550.00 In Transit
6/8/2023	V012551--James Casey	10016580	62.52 6/30/2023
6/20/2023	V013078--James Wigglesworth	10016854	650.00 6/30/2023
6/27/2023	V012952--Janelle Corpuz Hethcoat , KIN LLC	10016997	720.00 7/31/2023

6/8/2023	V012552--Janet Brinegar	10016581	208.35 6/30/2023
6/8/2023	V013206--Jasmine Viveros	10016582	125.01 6/30/2023
6/8/2023	V012553--Jason Spadaro	10016583	41.67 6/30/2023
6/8/2023	V012555--Jason White	10016584	41.67 In Transit
6/8/2023	V013207--Javier Rivera	10016585	41.68 6/30/2023
6/27/2023	V013208--JBism Enterprises	10016998	790.00 7/31/2023
6/8/2023	V012556--Jennette Trask	10016586	41.67 6/30/2023
6/8/2023	V012858--Jennifer Bennett	10016587	41.67 6/30/2023
6/20/2023	V009397--Jennifer Dustman dba Voice Lessons by Jennifer Dustr	10016855	520.00 6/30/2023
6/8/2023	V012557--Jennifer Ikari	10016588	41.67 6/30/2023
6/8/2023	V012329--Jennifer Pierce	10016589	41.67 6/30/2023
6/8/2023	V012558--Jennifer Stanford	10016590	83.34 6/30/2023
6/8/2023	V012560--Jessica Balague	10016591	41.67 6/30/2023
6/8/2023	V013209--Jessica Rayos	10016592	41.67 6/30/2023
6/8/2023	V012561--Jessica Ronquillo	10016593	375.01 6/30/2023
6/8/2023	V012562--Jessica Tavares	10016594	41.67 6/30/2023
6/8/2023	V012563--Jessica Ting	10016595	41.67 6/30/2023
6/8/2023	V012860--Jinna Luongo	10016596	125.01 6/30/2023
6/8/2023	V012330--Jodi Tanaka	10016597	41.67 7/31/2023
6/8/2023	V013210--Jodi Walsh	10016598	41.67 7/31/2023
6/8/2023	V013211--Johanna Penagos	10016599	166.68 6/30/2023
6/27/2023	V009427--John Maellaro dba Wanna Learn Piano	10016999	595.00 7/31/2023
6/27/2023	V009430--John O'Neill dba John Duke Music	10017157	3,305.00 7/31/2023
6/8/2023	V012566--Josephine Maalouf	10016600	41.67 6/30/2023
6/13/2023	V012636--Joshua Robbins	10016719	137.58 7/31/2023
6/20/2023	V012453--Joyce Billman	10016856	490.00 6/30/2023
6/27/2023	V012332--Joyce Farson	10017000	270.00 7/31/2023
6/27/2023	V010684--Joyfully Read!	10017002	990.00 6/30/2023
6/27/2023	V010684--Joyfully Read!	10017001	107.24 6/30/2023
6/8/2023	V012567--Juanita Diaz de Leon	10016601	41.67 7/31/2023
6/27/2023	V012487--Julie Dennis	10017158	2,000.00 7/31/2023
6/27/2023	V012454--Julie Mae	10017003	130.00 7/31/2023
6/8/2023	V012861--Julie Sato	10016602	41.67 6/30/2023
6/27/2023	V013079--JV Jiu Jitsu, Inc	10017004	189.00 7/31/2023
6/20/2023	V013079--JV Jiu Jitsu, Inc	10016857	3,591.00 6/30/2023
6/27/2023	V009470--JYS Taekwondo	10017005	185.00 7/31/2023
6/20/2023	V009476--Kaiser Permanente	10016858	142,074.51 6/30/2023
6/8/2023	V012568--Karen Don Vito	10016603	41.67 6/30/2023
6/6/2023	V012568--Karen Don Vito	10016490	86.46 6/30/2023
6/27/2023	V003566--Kaser Arts - Los Alamitos	10017006	94.00 7/31/2023
6/1/2023	V003566--Kaser Arts - Los Alamitos	10016453	5,303.00 6/30/2023
6/27/2023	V012455--Keely Hawkes	10017007	660.00 7/31/2023
6/27/2023	V009499--Kenpo Combat Academy	10017159	3,110.00 6/30/2023
6/13/2023	V009499--Kenpo Combat Academy	10016720	815.00 6/30/2023
6/6/2023	V009499--Kenpo Combat Academy	10016491	895.00 6/30/2023
6/20/2023	V009502--Kevin Chao dba KC Tutoring	10016859	550.00 7/31/2023
6/27/2023	V009503--Kevin Lee dba Thinkers Outside the Box	10017008	105.00 7/31/2023
6/20/2023	V009506--Kick It Up Kidz	10016860	65.00 6/30/2023
6/13/2023	V009509--Kids Club Spanish School	10016721	360.00 6/30/2023
6/13/2023	V012334--Kids Dream Run Club	10016722	300.00 6/30/2023
6/27/2023	V009512--Kidsart - Glendora	10017009	696.00 7/31/2023
6/27/2023	V009513--KidsArt-Glendora, Inc.	10017010	1,048.00 7/31/2023
6/13/2023	V012263--Kim's Taekwondo Institute	10016723	200.00 7/31/2023
6/8/2023	V012335--Kimberly Monfort	10016604	41.67 In Transit
6/8/2023	V012571--Kimberly Zamora	10016605	41.67 In Transit
6/27/2023	V009517--Kims Hapkido Yucaipa	10017160	2,900.00 7/31/2023
6/27/2023	V012572--Kirsten Anderson	10017011	268.09 7/31/2023
6/27/2023	V004435--KiwiCo, Inc	10017012	850.24 7/31/2023

6/6/2023	V004435--KiwiCo, Inc	10016492	1,097.05 6/30/2023
6/27/2023	V013273--KiwiWrite Software, LLC	10017013	99.00 7/31/2023
6/27/2023	V009539--Knowledge and Wisdom Tutoring	10017014	640.00 7/31/2023
6/13/2023	V012456--Krav Maga of Orange County	10016724	220.00 6/30/2023
6/29/2023	V009558--Kristin Batman dba Bat-Academy	10017204	1,425.00 In Transit
6/8/2023	V012574--Kristin Buller	10016606	41.67 6/30/2023
6/8/2023	V012575--Kristin Hendrix	10016607	83.34 6/30/2023
6/8/2023	V012576--Kristina Darbinian	10016608	41.67 6/30/2023
6/27/2023	V012338--Kristy McKindley	10017015	174.03 7/31/2023
6/8/2023	V012338--Kristy McKindley	10016609	41.67 6/30/2023
6/8/2023	V012577--Kristy Philips	10016610	166.68 In Transit
6/8/2023	V012578--Kristyn Duncan	10016611	83.34 6/30/2023
6/15/2023	V012579--Krystal Yancey	10016788	44.18 6/30/2023
6/8/2023	V012579--Krystal Yancey	10016612	41.67 6/30/2023
6/6/2023	V012579--Krystal Yancey	10016494	111.41 6/30/2023
6/2/2023	V012579--Krystal Yancey	10016493	88.08 6/30/2023
6/13/2023	V009561--KS Taekwondo	10016725	960.00 6/30/2023
6/27/2023	V012340--Kumon Math & Reading of Redlands-West	10017016	165.00 In Transit
6/27/2023	V009567--Kumon Math and Reading Center of Brea	10017017	700.00 6/30/2023
6/27/2023	V007822--Kumon Math and Reading Center of Eastvale - The Me	10017018	525.00 7/31/2023
6/13/2023	V007822--Kumon Math and Reading Center of Eastvale - The Me	10016698	525.00 6/30/2023
6/27/2023	V009570--Kumon Math and Reading Center of Ontario	10017019	1,270.00 7/31/2023
6/20/2023	V009572--Kumon Math and Reading Center of Upland	10016861	1,650.00 7/31/2023
6/27/2023	V009566--Kumon Math and Reading Victorville	10017161	4,800.00 7/31/2023
6/13/2023	V009566--Kumon Math and Reading Victorville	10016726	320.00 In Transit
6/27/2023	V009568--Kumon of Fontana, Heritage Park	10017020	510.00 7/31/2023
6/20/2023	V009568--Kumon of Fontana, Heritage Park	10016862	340.00 7/31/2023
6/20/2023	V013005--LA Kings Icetown Riverside	10016863	144.00 6/30/2023
6/20/2023	V005254--Lake Arrowhead School of Dance	10016864	700.00 6/30/2023
6/27/2023	V009607--LanguageBird, Inc.	10017021	1,230.00 7/31/2023
6/27/2023	V012413--Laura Lyman Grote	10017022	240.00 7/31/2023
6/27/2023	V009615--Laurie Capalbo dba Beachside Math	10017023	440.00 7/31/2023
6/13/2023	V004450--Law Office of Jennifer McQuarrie	10016727	2,222.00 6/30/2023
6/6/2023	V004453--Layers of Learning	10016495	171.98 6/30/2023
6/27/2023	V004457--Leaps & Bounds Pediatric Therapy	10017162	5,789.15 7/31/2023
6/13/2023	V004457--Leaps & Bounds Pediatric Therapy	10016728	6,795.81 6/30/2023
6/27/2023	V004458--Learn Beyond The Book	10017024	140.00 6/30/2023
6/13/2023	V004458--Learn Beyond The Book	10016729	1,539.00 6/30/2023
6/20/2023	V009643--Learn Japanese Now	10016865	195.00 In Transit
6/13/2023	V009643--Learn Japanese Now	10016730	65.00 In Transit
6/13/2023	V004459--Learning Ally	10016731	3,099.00 6/30/2023
6/27/2023	V003582--Learning Wins	10017163	1,442.00 7/31/2023
6/27/2023	V009668--Legacy Dance Company	10017164	3,150.00 7/31/2023
6/20/2023	V009695--Lily Diehl Music Studio	10016866	1,125.00 6/30/2023
6/8/2023	V012341--Lindsey Mack	10016613	250.00 6/30/2023
6/8/2023	V012581--Lisa Reyes	10016614	41.67 6/30/2023
6/8/2023	V012582--Lisa Salazar	10016615	83.34 7/31/2023
6/20/2023	V009709--Lisa Tucker dba Tuckerworks Art Studio	10016867	1,324.00 6/30/2023
6/13/2023	V009709--Lisa Tucker dba Tuckerworks Art Studio	10016732	199.00 6/30/2023
6/13/2023	V009715--Little Ears Therapy Center	10016733	1,740.00 6/30/2023
6/27/2023	V009718--Little School of Music	10017165	1,466.00 7/31/2023
6/27/2023	V009719--Little Surf Co.	10017166	1,370.00 7/31/2023
6/20/2023	V009719--Little Surf Co.	10016868	435.00 7/31/2023
6/6/2023	V009719--Little Surf Co.	10016496	300.00 6/30/2023
6/13/2023	V009731--Log Cabin Schoolhouse LLC	10016734	1,950.00 6/30/2023
6/13/2023	V009740--Lori Kibbe dba Lori Kibbe Vocal Training	10016735	2,160.00 6/30/2023
6/13/2023	V012344--Los Angeles School of Music	10016736	200.00 6/30/2023
6/13/2023	V009778--Lucerne Valley Unified School District	10016737	1,134,346.00 6/30/2023

6/8/2023	V012345--Maele Vaitai	10016616	125.01 6/30/2023
6/27/2023	V009811--Magical Steps	10017025	395.00 6/30/2023
6/13/2023	V009811--Magical Steps	10016738	2,682.00 6/30/2023
6/6/2023	V013044--Marblesoft	10016497	92.83 6/30/2023
6/27/2023	V009830--Marcelo Mafra Brazilian Jiu Jitsu	10017026	405.00 7/31/2023
6/20/2023	V009830--Marcelo Mafra Brazilian Jiu Jitsu	10016869	135.00 6/30/2023
6/8/2023	V012584--Marcus Anderson	10016617	83.34 6/30/2023
6/8/2023	V012585--Maria Kirkbride	10016618	41.67 6/30/2023
6/8/2023	V012586--Marilee Shook	10016619	83.34 6/30/2023
6/8/2023	V012587--Marisa Hurd	10016620	166.68 6/30/2023
6/8/2023	V012588--Marissa Echevarria	10016621	83.34 7/31/2023
6/27/2023	V009840--Markley Chaffin dba Fox Haven Farm	10017027	600.00 7/31/2023
6/13/2023	V009840--Markley Chaffin dba Fox Haven Farm	10016739	200.00 6/30/2023
6/8/2023	V009846--Martha Alfaro dba Martha & Sons Cleaning Services	10016622	570.00 6/30/2023
6/15/2023	V012589--Mary Harrison	10016789	193.09 6/30/2023
6/8/2023	V012589--Mary Harrison	10016623	41.67 6/30/2023
6/27/2023	V009850--Mary Selby dba Mary Selby Music	10017167	1,450.00 7/31/2023
6/6/2023	V012488--MaryAnn Warner Educational Services	10016498	450.00 6/30/2023
6/13/2023	V009861--Mathnasium of Chino	10016740	575.00 6/30/2023
6/27/2023	V012490--Mathnasium of Chino Hills	10017028	305.00 7/31/2023
6/20/2023	V013080--Mathnasium of Corona	10016870	688.00 6/30/2023
6/29/2023	V009863--Mathnasium of Eastvale	10017205	189.00 In Transit
6/27/2023	V009863--Mathnasium of Eastvale	10017029	219.00 7/31/2023
6/6/2023	V009863--Mathnasium of Eastvale	10016499	419.00 6/30/2023
6/13/2023	V012489--Mathnasium of Mission Viejo	10016741	900.00 6/30/2023
6/20/2023	V009865--Mathnasium of North Fontana	10016871	299.00 6/30/2023
6/13/2023	V012900--Mathnasium of Ontario	10016742	200.00 7/31/2023
6/13/2023	V004530--Mathnasium of Rancho Cucamonga	10016743	900.00 6/30/2023
6/27/2023	V009866--Mathnasium of Redlands	10017030	738.00 7/31/2023
6/13/2023	V009867--Mathnasium of Upland	10016744	7,005.00 6/30/2023
6/13/2023	V013057--Megan Spencer Drum Lesson	10016745	1,320.00 6/30/2023
6/6/2023	V012347--Melanie Lusk	10016500	69.95 7/31/2023
6/8/2023	V012590--Melissa Alemar	10016624	250.00 In Transit
6/8/2023	V012591--Melissa Duralia	10016625	41.67 6/30/2023
6/8/2023	V013214--Melissa Furdui	10016626	83.34 6/30/2023
6/8/2023	V012864--Melissa Ornelas	10016627	62.52 6/30/2023
6/20/2023	V012459--Michelle Diniakos	10016872	400.00 7/31/2023
6/8/2023	V012866--Michelle Wendell	10016628	125.01 6/30/2023
6/27/2023	V009950--Milligan Productions	10017168	9,555.00 In Transit
6/27/2023	V009966--Miss Karen's Piano Studio	10017169	5,485.00 7/31/2023
6/13/2023	V013265--Mission Vista Academy	10016746	46,289.41 6/30/2023
6/27/2023	V012637--MLAB Ninja Training	10017170	2,500.00 In Transit
6/27/2023	V010011--Moonridge School of Dance	10017031	120.00 7/31/2023
6/6/2023	V012348--Moriah Faranal	10016501	2,400.00 6/30/2023
6/20/2023	V004579--Mosaic Music Inc.	10016873	592.00 6/30/2023
6/27/2023	V012774--Mountain City Music Company	10017032	1,320.00 6/30/2023
6/6/2023	V012774--Mountain City Music Company	10016502	1,080.00 6/30/2023
6/6/2023	V004582--Moving Beyond the Page	10016503	975.25 6/30/2023
6/27/2023	V010030--Mpact Sports Complex	10017171	2,180.00 7/31/2023
6/20/2023	V010046--Mubashera Chaudhry	10016874	1,125.00 6/30/2023
6/13/2023	V004588--Murrieta Academy of Music, Inc.	10016747	576.00 6/30/2023
6/27/2023	V010056--MUSA Athletic Performance	10017033	880.00 7/31/2023
6/13/2023	V010056--MUSA Athletic Performance	10016748	220.00 6/30/2023
6/6/2023	V010060--Music-N-Smart	10016504	435.00 In Transit
6/27/2023	V004594--Musicland	10017034	112.00 7/31/2023
6/20/2023	V004594--Musicland	10016875	2,034.00 6/30/2023
6/20/2023	V010061--Muzikfun Education, Inc	10016876	160.00 7/31/2023
6/27/2023	V013136--Mysteries in Time Ltd	10017035	590.37 In Transit

6/8/2023	V010073--Naader Reda	10016629	41.67 6/30/2023
6/20/2023	V010078--Nancy Byron dba Hesperia Piano Lessons with Ms. Nar	10016877	496.00 6/30/2023
6/27/2023	V010080--Nancy Walthall dba Walthall Piano Studio	10017036	600.00 7/31/2023
6/27/2023	V010084--Natalie Garton dba Garton Family Music	10017172	2,390.00 7/31/2023
6/27/2023	V010124--Neighborhood Music School Inc.	10017037	400.00 7/31/2023
6/8/2023	V012592--Nelly Samaniego	10016630	83.34 6/30/2023
6/27/2023	V010136--New Breed Martial Arts - Lake Arrowhead	10017038	358.00 7/31/2023
6/27/2023	V013215--New Breed Martial Arts - Oak Hills	10017039	637.00 7/31/2023
6/8/2023	V012593--Nicole Balogh	10016631	41.67 In Transit
6/27/2023	V012594--Nicole Bryant	10017040	231.35 7/31/2023
6/8/2023	V012595--Nicole Ornelas	10016632	41.67 In Transit
6/6/2023	V010170--Noble Fitness Inc	10016505	1,825.00 6/30/2023
6/20/2023	V004635--Noonan Family Swim School, Inc.	10016878	291.00 7/31/2023
6/27/2023	V004643--Nuestra Escuelita Spanish Academy	10017041	1,209.00 7/31/2023
6/6/2023	V004646--Oak Meadow Inc.	10016506	1,437.50 6/30/2023
6/27/2023	V003609--Olive Tree Education, Inc.	10017173	3,100.00 7/31/2023
6/13/2023	V003609--Olive Tree Education, Inc.	10016749	1,550.00 6/30/2023
6/13/2023	V010259--Olympia Training Center	10016750	204.00 6/30/2023
6/20/2023	V010265--On Pointe Dance Studio	10016879	1,425.00 7/31/2023
6/13/2023	V010265--On Pointe Dance Studio	10016751	130.00 7/31/2023
6/22/2023	V012354--One Price Moving, LLC	10016904	495.00 7/31/2023
6/13/2023	V003611--OPS - Online Purchasing Systems	10016752	52,587.36 6/30/2023
6/27/2023	V010283--Optimum Stages of Learning Homeschool Services	10017174	1,747.20 7/31/2023
6/27/2023	V010285--Orange County Music and Dance Inc.	10017042	451.00 7/31/2023
6/6/2023	V010285--Orange County Music and Dance Inc.	10016507	225.00 6/30/2023
6/27/2023	V004666--Outschool, Inc.	10017175	4,740.00 7/31/2023
6/20/2023	V004666--Outschool, Inc.	10016880	4,094.00 6/30/2023
6/13/2023	V004666--Outschool, Inc.	10016753	1,113.00 6/30/2023
6/6/2023	V004666--Outschool, Inc.	10016508	2,864.00 6/30/2023
6/27/2023	V010304--Ovation School for the Performing Arts	10017176	1,370.00 In Transit
6/20/2023	V012355--Ozcanali Academy	10016881	720.00 6/30/2023
6/27/2023	V010314--Pacific Ballet Conservatory	10017043	252.00 7/31/2023
6/27/2023	V012356--Pacific Hearing Services	10017044	125.00 7/31/2023
6/13/2023	V012356--Pacific Hearing Services	10016754	125.00 7/31/2023
6/27/2023	V004686--Parnassus Preparatory Academy	10017045	1,125.00 7/31/2023
6/30/2023	V003459--Payroll		168.00 6/30/2023
6/30/2023	V003459--Payroll		4,555.97 7/31/2023
6/28/2023	V003459--Payroll		1,020.85 6/30/2023
6/28/2023	V003459--Payroll		1,343.34 6/30/2023
6/23/2023	V003459--Payroll		2,925.00 6/30/2023
6/22/2023	V003459--Payroll		175,559.61 6/30/2023
6/22/2023	V003459--Payroll		727,211.09 6/30/2023
6/22/2023	V003459--Payroll		18,433.00 6/30/2023
6/14/2023	V003459--Payroll		1,020.85 6/30/2023
6/14/2023	V003459--Payroll		1,343.34 6/30/2023
6/9/2023	V003459--Payroll		2,860.00 6/30/2023
6/9/2023	V003459--Payroll		177,495.28 6/30/2023
6/9/2023	V003459--Payroll		733,578.63 6/30/2023
6/9/2023	V003459--Payroll		13,933.00 6/30/2023
6/27/2023	V003613--Peace Hill Classical Co-op LLC	10017046	820.00 7/31/2023
6/12/2023	V012424--PEX Credit Card		10,000.00 6/30/2023
6/13/2023	V004728--Play-Well TEKologies	10016755	900.00 6/30/2023
6/27/2023	V010449--Pony Hayvin Ranch	10017047	500.00 7/31/2023
6/27/2023	V004744--Precision Gymnastics, Inc.	10017177	6,152.00 7/31/2023
6/13/2023	V004744--Precision Gymnastics, Inc.	10016756	88.00 6/30/2023
6/27/2023	V010472--Premier Martial Arts Academy	10017048	687.00 7/31/2023
6/20/2023	V012469--Premier Swim Academy	10016882	3,286.00 In Transit
6/27/2023	V004747--PresenceLearning, Inc.	10017178	9,582.34 6/30/2023

6/8/2023	V012597--Priscilla Nooner	10016633	41.67 6/30/2023
6/20/2023	V012740--Profusion Talent Inc	10016883	600.00 6/30/2023
6/20/2023	V003618--Project Learn LLC	10016884	4,750.00 6/30/2023
6/27/2023	V010528--Psalm 33 Music	10017049	750.00 7/31/2023
6/20/2023	V006561--PSS Waldorf Supplies, LLC	10016885	149.64 6/30/2023
6/27/2023	V010534--PUMA Karate	10017050	960.00 6/30/2023
6/8/2023	V012598--Rachel Chun	10016634	41.67 6/30/2023
6/27/2023	V000078--Rainbow Resource Center, Inc.	10017051	232.97 7/31/2023
6/27/2023	V010577--Rainbow Ridge Ranch	10017052	210.00 7/31/2023
6/8/2023	V012599--Randi Costa	10016635	41.67 6/30/2023
6/13/2023	V010581--Randolph Law Group	10016757	8,640.00 6/30/2023
6/8/2023	V012600--Rebecca Taylor	10016636	41.67 6/30/2023
6/8/2023	V012867--Rebecca Thomas	10016637	41.67 6/30/2023
6/8/2023	V012601--Rebecca Yancey	10016638	250.00 6/30/2023
6/6/2023	V010603--Rebekah Cracraft dba My Gym High Desert	10016509	1,250.00 6/30/2023
6/27/2023	V004788--Red Dragon Karate Glendora	10017053	916.00 7/31/2023
6/27/2023	V010615--Redlands Art Association (RAA)	10017054	935.00 6/30/2023
6/13/2023	V010615--Redlands Art Association (RAA)	10016758	1,360.00 6/30/2023
6/27/2023	V010617--Redlands Gymnastics Club	10017179	4,276.00 7/31/2023
6/27/2023	V012360--Reed Idea Lab, LLC	10017055	319.00 7/31/2023
6/8/2023	V013217--Renee Gurley	10016639	41.67 In Transit
6/27/2023	V012362--Rey Ortega dba Rey Ortega Academy of Martial Arts	10017180	1,600.00 7/31/2023
6/27/2023	V010663--Rheba Savoie dba Rheba Savoie Piano Lessons	10017056	675.00 7/31/2023
6/20/2023	V010663--Rheba Savoie dba Rheba Savoie Piano Lessons	10016886	125.00 7/31/2023
6/27/2023	V011400--Richard Lawson Studios, Inc.	10017057	825.00 In Transit
6/27/2023	V004798--Riff's Music	10017181	2,730.00 6/30/2023
6/27/2023	V010675--RingCentral Inc.	10017058	159.56 7/31/2023
6/6/2023	V010675--RingCentral Inc.	10016510	7,956.83 6/30/2023
6/6/2023	V004803--Riverside County Office of Education	10016511	100.00 6/30/2023
6/27/2023	V012363--Robin Capalbo	10017059	1,190.00 7/31/2023
6/20/2023	V010692--Rockside Music Inc.	10016887	300.00 6/30/2023
6/27/2023	V010693--Rockstars of Tomorrow - Chino Hills	10017182	1,870.00 7/31/2023
6/23/2023	V010693--Rockstars of Tomorrow - Chino Hills	10016906	2,500.00 7/31/2023
6/27/2023	V012763--Rockstars of Tomorrow - Huntington Beach	10017060	298.00 7/31/2023
6/23/2023	V012763--Rockstars of Tomorrow - Huntington Beach	10016907	298.00 7/31/2023
6/30/2023	V012716--Rockstars of Tomorrow - Norco	Voided - 10016759	-1,780.00 6/30/2023
6/27/2023	V012716--Rockstars of Tomorrow - Norco	10017061	465.00 7/31/2023
6/23/2023	V012716--Rockstars of Tomorrow - Norco	10016908	930.00 7/31/2023
6/23/2023	V012716--Rockstars of Tomorrow - Norco	Voided - 10016412	-4,068.00 6/30/2023
6/13/2023	V012716--Rockstars of Tomorrow - Norco	10016759	1,780.00 6/30/2023
6/6/2023	V012716--Rockstars of Tomorrow - Norco	10016512	310.00 7/31/2023
6/27/2023	V010695--Rockstars of Tomorrow - Rancho Cucamonga	10017183	1,360.00 7/31/2023
6/23/2023	V010695--Rockstars of Tomorrow - Rancho Cucamonga	10016909	340.00 7/31/2023
6/27/2023	V010698--Rockstars of Tomorrow- Riverside	10017062	230.00 7/31/2023
6/20/2023	V010703--Ronda Rubio dba Rhonda Piano Services	10016888	5,280.00 6/30/2023
6/8/2023	V012602--Rosalynn Lippen	10016640	41.67 6/30/2023
6/13/2023	V013058--Rosemary Sorola	10016760	270.00 7/31/2023
6/27/2023	V010721--Royal Griffith Farms, Inc.	10017184	1,540.00 In Transit
6/27/2023	V012868--RSL Aquatics	10017063	480.00 6/30/2023
6/13/2023	V012868--RSL Aquatics	10016761	1,680.00 6/30/2023
6/8/2023	V012603--Ryan Miller	10016641	125.01 6/30/2023
6/20/2023	V010753--Sampa Brazilian Jiu Jitsu School, INC.	10016889	257.00 6/30/2023
6/22/2023	V005607--San Bernardino County Superintendent of Schools	10016905	260,550.59 7/31/2023
6/8/2023	V005607--San Bernardino County Superintendent of Schools	10016642	257,644.33 6/30/2023
6/27/2023	V010797--San Gabriel Volley	10017064	300.00 7/31/2023
6/27/2023	V010820--Sandra Jaramillo dba Mrs. Sandra Tutoring	10017185	7,525.00 7/31/2023
6/13/2023	V010820--Sandra Jaramillo dba Mrs. Sandra Tutoring	10016762	3,150.00 6/30/2023
6/8/2023	V012604--Sandra Sanderson	10016643	125.01 6/30/2023

6/27/2023	V010841--Sapao Brazilian Jiu Jitsu & Fitness LLC	10017065	1,040.00 6/30/2023
6/8/2023	V012605--Sarah Gilbert	10016644	41.67 6/30/2023
6/6/2023	V012605--Sarah Gilbert	10016513	86.98 6/30/2023
6/8/2023	V012606--Sarah Stevenson	10016645	250.02 6/30/2023
6/8/2023	V012607--Sarah Tirado	10016646	41.67 In Transit
6/27/2023	V012366--Saundra Bogy dba Deeper Roots Homeschool	10017066	420.00 7/31/2023
6/6/2023	V012366--Saundra Bogy dba Deeper Roots Homeschool	10016514	280.00 6/30/2023
6/13/2023	V012367--Science Classroom Plus / Patrice Banks	10016763	448.00 6/30/2023
6/8/2023	V004871--Second City Los Angeles Inc	10016647	530.00 6/30/2023
6/13/2023	V012775--Sehar Ellahi dba The Educademy	10016764	250.00 6/30/2023
6/27/2023	V010934--Sektor Jiu Jitsu	10017186	2,675.00 7/31/2023
6/6/2023	V010934--Sektor Jiu Jitsu	10016515	2,665.00 6/30/2023
6/20/2023	V012717--Sektor Jiu Jitsu Rowland Heights	10016890	310.00 6/30/2023
6/27/2023	V004879--Shakespeare Kids	10017067	210.00 7/31/2023
6/13/2023	V004879--Shakespeare Kids	10016765	210.00 6/30/2023
6/20/2023	V010950--Shalom School of Piano	10016891	500.00 6/30/2023
6/8/2023	V012608--Shanelle Venable	10016648	83.34 6/30/2023
6/8/2023	V012609--Sharon Hernandez	10016649	83.34 6/30/2023
6/8/2023	V012869--Sheena Owens	10016650	41.67 In Transit
6/8/2023	V012870--Sheli Wilson	10016651	41.67 7/31/2023
6/29/2023	V012741--Shenida Yu	10017206	65.81 In Transit
6/8/2023	V012741--Shenida Yu	10016652	41.67 In Transit
6/6/2023	V012741--Shenida Yu	10016516	195.75 6/30/2023
6/8/2023	V012610--Shermeena Grimsby	10016653	41.67 6/30/2023
6/8/2023	V013218--Sherri Anderson	10016654	333.36 In Transit
6/20/2023	V012776--Shining Dream Ranch	10016892	720.00 6/30/2023
6/13/2023	V010964--Shirley Reid dba Algebra Tutoring Online	10016766	80.00 7/31/2023
6/13/2023	V011973--Silicon Valley High School, Inc.	10016767	840.00 6/30/2023
6/8/2023	V012611--Silvia Jesolva	10016655	41.67 6/30/2023
6/27/2023	V012718--Sinske Tutoring Center	10017068	125.00 6/30/2023
6/13/2023	V012718--Sinske Tutoring Center	10016768	100.00 6/30/2023
6/27/2023	V012369--SoCal Singer Studio	10017069	367.50 7/31/2023
6/13/2023	V011044--SoCal STEM LLC dba includEducation	10016769	9,090.00 6/30/2023
6/13/2023	V006479--SoCalGas	10016770	20.33 6/30/2023
6/8/2023	V012370--Sofia Aguilar	10016656	83.36 6/30/2023
6/8/2023	V012612--Sofiya Turin	10016657	83.34 6/30/2023
6/13/2023	V011056--Some STEAM 4 Fun	10016771	300.00 6/30/2023
6/8/2023	V012871--Soojin Ha	10016658	41.67 6/30/2023
6/27/2023	V011067--South Bay Cheer 360	10017070	405.00 7/31/2023
6/27/2023	V012374--Sprout & Blossom, LLC	10017071	60.00 6/30/2023
6/2/2023	V013132--Stacie Beadel	10016517	1,526.38 6/30/2023
6/13/2023	V000015--State of California - Franchise Tax Board	10016786	40.00 7/31/2023
6/13/2023	V000015--State of California - Franchise Tax Board	10016785	40.00 7/31/2023
6/27/2023	V004952--STEM Center USA	10017187	8,095.00 In Transit
6/8/2023	V012872--Stephanie Carrillo	10016660	83.34 7/31/2023
6/8/2023	V012613--Stephanie Cronshaw	10016659	336.58 6/30/2023
6/27/2023	V012375--Stephanie Hudson dba Hudson School of Piano	10017072	600.00 7/31/2023
6/20/2023	V012375--Stephanie Hudson dba Hudson School of Piano	10016893	300.00 7/31/2023
6/27/2023	V011996--Stephanie Reyes	10017073	60.00 6/30/2023
6/13/2023	V011996--Stephanie Reyes	10016772	150.00 6/30/2023
6/27/2023	V012376--Stephy's Cakery	10017074	50.00 7/31/2023
6/20/2023	V012376--Stephy's Cakery	10016894	200.00 6/30/2023
6/27/2023	V011152--Steppin' Out Ballroom Dance (Scarlett Dreams)	10017188	1,660.00 6/30/2023
6/27/2023	V012462--Strong Mind Education	10017075	450.00 7/31/2023
6/27/2023	V011184--Studio Claremont	10017076	450.00 7/31/2023
6/27/2023	V011185--Studio K Dance Center	10017077	278.00 7/31/2023
6/29/2023	V011192--Summer Osborn dba Global Goose Languages	10017207	70.00 7/31/2023
6/27/2023	V011220--Susan Graves dba Graves Music School	10017078	1,290.00 7/31/2023

6/8/2023	V013219--Susan Masterson	10016661	166.68 7/31/2023
6/27/2023	V012379--Sylvia's Design Sewing Studio	10017079	280.00 7/31/2023
6/20/2023	V000097--T-Mobile	10016895	3,295.00 7/31/2023
6/27/2023	V011261--Tammy Flanders	10017080	555.00 7/31/2023
6/6/2023	V011261--Tammy Flanders	10016518	185.00 6/30/2023
6/13/2023	V013253--Tanya Kutukdjian	10016773	5,962.50 In Transit
6/27/2023	V012639--Taylor Martial Arts	10017081	293.00 7/31/2023
6/27/2023	V005005--Temecula Music Teacher, LLC	10017082	375.00 7/31/2023
6/27/2023	V012381--Temecula Valley Music for Young Children	10017083	200.00 7/31/2023
6/20/2023	V005008--Terra Arts Foundation	10016896	1,300.02 6/30/2023
6/8/2023	V012614--Terra Fujii	10016662	83.34 6/30/2023
6/13/2023	V005015--The Animation Course, LLC	10016774	400.00 6/30/2023
6/27/2023	V005019--The Claremont Club	10017189	17,765.00 7/31/2023
6/6/2023	V005019--The Claremont Club	10016519	4,275.00 6/30/2023
6/27/2023	V011327--The Collective Movements	10017084	110.00 6/30/2023
6/27/2023	V011333--The Dance Center LLC	10017085	645.00 7/31/2023
6/13/2023	V012498--The Dance Shop	10016775	650.00 7/31/2023
6/13/2023	V011351--The Good and the Beautiful	10016776	253.21 6/30/2023
6/15/2023	V011354--The Hartford	10016790	1,602.15 6/30/2023
6/27/2023	V011367--The Learning Collective	10017086	430.00 7/31/2023
6/27/2023	V012744--The Music Key School	10017087	567.00 7/31/2023
6/20/2023	V012744--The Music Key School	10016897	315.00 7/31/2023
6/13/2023	V012744--The Music Key School	10016777	126.00 6/30/2023
6/29/2023	V012385--The Rage Entertainment Complex	10017208	465.55 7/31/2023
6/13/2023	V006579--The Riding Academy	10016778	1,350.00 6/30/2023
6/27/2023	V011410--The STEAM Center	10017088	200.00 6/30/2023
6/27/2023	V013355--The Toll Roads Violation Dept.	10017089	7.62 7/31/2023
6/27/2023	V013356--The Waldock Way	10017090	133.60 7/31/2023
6/27/2023	V011434--Threefold Village	10017190	2,000.00 7/31/2023
6/8/2023	V012615--Tina Rivera	10016663	208.35 6/30/2023
6/6/2023	V005066--TinkerSpace Inc.	10016520	190.00 6/30/2023
6/27/2023	V012387--To The Pointe Dance Productions	10017191	2,142.00 7/31/2023
6/27/2023	V011487--Torres Fine Arts Instruction	10017091	325.00 7/31/2023
6/27/2023	V011497--Town of Apple Valley	10017092	146.00 7/31/2023
6/29/2023	V012616--Tracey Uditsky	10017209	370.01 7/31/2023
6/8/2023	V012616--Tracey Uditsky	10016664	125.01 6/30/2023
6/8/2023	V012617--Tracy Myers	10016665	83.34 6/30/2023
6/29/2023	V011534--Trojan Storage of Rancho Cucamonga	10017210	737.00 7/31/2023
6/15/2023	V011534--Trojan Storage of Rancho Cucamonga	10016791	847.55 6/30/2023
6/15/2023	V011534--Trojan Storage of Rancho Cucamonga	Voided - 10016674	-737.00 6/30/2023
6/12/2023	V011534--Trojan Storage of Rancho Cucamonga	10016674	737.00 6/30/2023
6/27/2023	V011540--Trudy Pannell dba Trudy Pannell Private Tutoring	10017192	1,560.00 7/31/2023
6/13/2023	V011548--Tucker Ellis LLP	10016779	9,902.75 6/30/2023
6/13/2023	V012078--U DID IT	10016780	142.50 6/30/2023
6/27/2023	V013220--Under the Oak Tree School	10017093	300.00 6/30/2023
6/27/2023	V011601--United Pet Care LLC	10017094	1,177.50 7/31/2023
6/27/2023	V011612--Universal Martial Arts Centers - Chino Hills	10017095	540.00 7/31/2023
6/20/2023	V012464--Upland Martial Arts	10016898	120.00 6/30/2023
6/27/2023	V006057--UPS	10017193	3,388.76 7/31/2023
6/12/2023	V006057--UPS	10016675	391.80 6/30/2023
6/6/2023	V006057--UPS	10016521	230.54 6/30/2023
6/27/2023	V011646--Urban Edge Dance Co	10017096	430.00 7/31/2023
6/13/2023	V011646--Urban Edge Dance Co	10016781	615.00 7/31/2023
6/8/2023	V012618--Valarie Cabrera Campa	10016666	125.03 6/30/2023
6/20/2023	V011668--Valley-Wide Elite Gymnastics	10016899	158.12 In Transit
6/27/2023	V011671--Vanessa Alexis Gomez dba Vanessa Alexis Studios	10017097	472.50 7/31/2023
6/27/2023	V011681--VCMA	10017098	1,043.00 7/31/2023
6/13/2023	V011681--VCMA	10016782	894.00 6/30/2023

6/8/2023	V012876--Veronica Palacios	10016667	125.01 6/30/2023
6/8/2023	V012392--Victoria McCraw	10016668	166.68 6/30/2023
6/27/2023	V011705--Victory Aquatics	10017099	1,290.00 7/31/2023
6/20/2023	V013045--Waldorf Essentials	10016903	575.00 7/31/2023
6/20/2023	V013045--Waldorf Essentials	Voided - 10016437	-575.00 6/30/2023
6/27/2023	V012264--Waterfront Education	10017194	1,800.00 7/31/2023
6/20/2023	V012264--Waterfront Education	10016900	1,480.00 6/30/2023
6/27/2023	V011761--Watersafe Swim School	10017100	135.00 7/31/2023
6/27/2023	V013358--Watersafe Swim School - Seal Beach	10017101	540.00 7/31/2023
6/27/2023	V012721--Waterworks Aquatics - Corona	10017102	825.99 7/31/2023
6/6/2023	V011767--We Spark Learning	10016522	1,995.00 6/30/2023
6/27/2023	V006200--West Coast Krav Maga Wildomar, Inc.	10017103	358.00 7/31/2023
6/27/2023	V011792--West End YMCA	10017104	513.00 7/31/2023
6/6/2023	V011792--West End YMCA	10016523	720.00 6/30/2023
6/27/2023	V011811--White Tiger Martial Arts	10017105	1,099.00 7/31/2023
6/13/2023	V012640--Whole Child Therapy, Inc	10016783	9,725.00 6/30/2023
6/27/2023	V012782--Winner Circle Athletics	10017106	650.00 7/31/2023
6/27/2023	V005167--WM Music Lessons, Inc	10017195	10,640.00 7/31/2023
6/27/2023	V005168--WM Tutoring Services	10017196	1,770.00 7/31/2023
6/20/2023	V011862--Wrightwood Education Studio	10016901	5,560.00 6/30/2023
6/6/2023	V011862--Wrightwood Education Studio	10016524	300.00 6/30/2023
6/6/2023	V005180--WriteAtHome, Inc.	10016525	299.00 6/30/2023
6/8/2023	V013221--Wyler Bartschi	10016669	166.68 6/30/2023
6/27/2023	V011868--Xerox Financial Services	10017107	616.21 7/31/2023
6/8/2023	V012619--Yessenia Anaya	10016670	41.67 6/30/2023
6/20/2023	V013105--Young & Wise	10016902	900.00 6/30/2023
6/27/2023	V011892--Young Actors Space, LLC	10017108	320.00 6/30/2023
6/27/2023	V011896--Younique Fitness	10017197	2,269.00 7/31/2023
6/13/2023	V011896--Younique Fitness	10016784	416.00 6/30/2023
6/27/2023	V012393--Yucaipa Swim Team	10017198	2,114.00 In Transit
6/6/2023	V012393--Yucaipa Swim Team	10016526	2,114.00 6/30/2023
6/27/2023	V011928--Z-Ultimate Self Defense Studios	10017109	860.00 7/31/2023
6/29/2023	V011912--Zak Barnett Studios, Inc.	10017211	866.00 7/31/2023
6/8/2023	V011912--Zak Barnett Studios, Inc.	10016671	5,800.00 6/30/2023
Total for GMC General Checking			5,288,411.55



Financials through Jul 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 Jul 31, 2023, compared against our initial board-approved FY23-24 budget, based on 3,950 students enrolled and 3,832 ADA.

YTD Revenues Through **Jul 31, 2022**, are **\$1,997,235** or **14.7% (\$345,129.99) under** our current budget due to **LCFF state aid (\$178,044.60 behind) and State SPED (\$156,058.57 behind)**. The first apportionment for SPED has not been received, causing a variance. As for LCFF, our current adopted budget has a much higher ADA baked into it, thus our projected LCFF payments are much higher. Presently Granite Mountain is being paid out based on FY22-23 ADA figures. So, we will expect to see a variance in this bucket over time until they start to get paid out on current year enrollment – typically after the turn of the calendar year.

YTD Expenses Through **Jul 31, 2022**, are **\$3,039,218** or **14% (\$494,347.72) under** our current budget due to **underspending in the entire 4000 series – books and supplies – by \$375,826.51 and underspending in educational consultants (\$338,530.45)**. I expect to see spending pick up dramatically in both categories over the coming months, and for them to fall closer to budget as time goes on. This is being countered by **payroll being \$294,906.26** over budget. We will continue to monitor the payroll spending to see if the variance flattens out over time.

Therefore, net deficit is **(\$1,041,982)** or **12.5% (\$149,217.73) over** our current budget.

Balance Sheet:

As of Jul 31, 2022, we had total cash of \$5,529,928, short-term liabilities of \$7,645,862, and long-term liabilities of \$1,745,166. The ending fund balance is \$1,181,407.

Reconciled cash increased by \$995,030.25 because GMCS received \$2.660mil worth of prior outstanding receivables. This is countered by a reduction of CAM loans by \$148k, and expenses exceeding revenues by \$1.041mil.

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 income stmt through August 17, and I note that there is nothing recorded to revenues in August. We are still waiting on your FY22-23 ILPT revenue to be received, as well as remaining State and Federal SPED funds from the prior year.

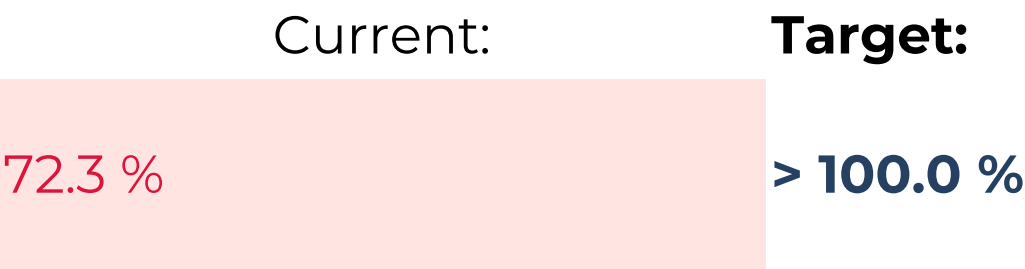


Understanding the Financial Health of the Organization

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)

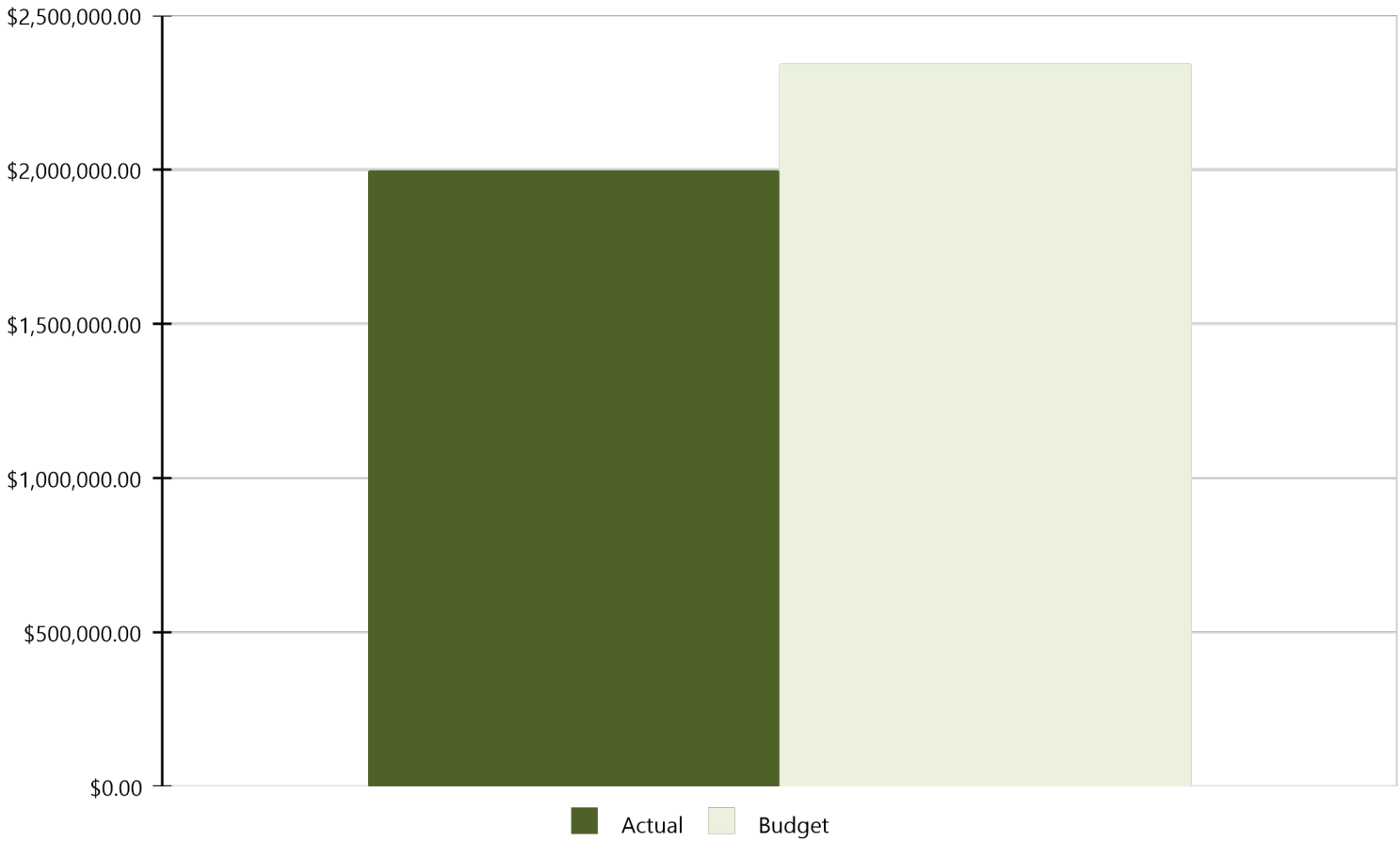
Granite Mountain Charter School Financial Snapshot

FY 2022-2023, July - July



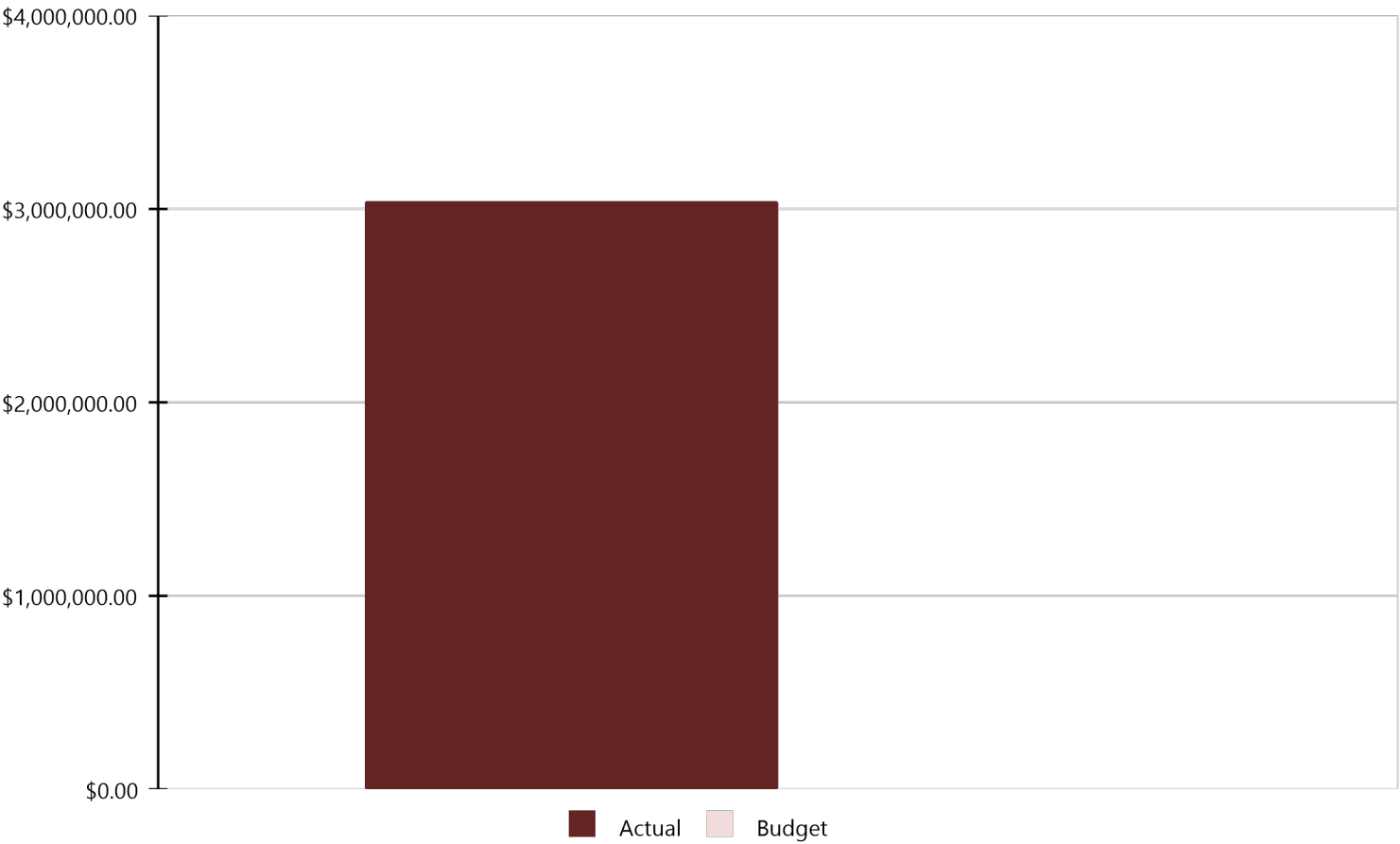
Cash Balance
\$5,529,928

Revenue to Date



Revenue Summary	
Actual	\$1,997,235
Budget	\$2,342,365
Actual to Budget	-14.7 %

Expense to Date



Expense Summary	
Actual	\$3,039,218
Budget	
Actual to Budget	0.0 %

Actual to Budget Summary

FY 2022-2023, July - July

Account Description	July - Last Closed			2022-2023		
	Actual	Budget	Variance \$	Total Budget	Actual to Total Budget %	Remaining Budget
LCFF Revenue	\$1,995,984	\$2,174,029	(\$178,045)	\$45,336,742	4.4 %	\$43,340,758
Federal Revenue	-	-	-	\$664,778	0.0 %	\$664,778
State Revenue	-	\$12,268	(\$12,268)	\$2,705,391	0.0 %	\$2,705,391
Local Revenue	\$1,251	\$156,069	(\$154,817)	\$3,121,371	0.0 %	\$3,120,120
Total Revenue	\$1,997,235	\$2,342,365	(\$345,130)	\$51,828,283	3.9 %	\$49,831,047
Certificated Salaries	\$1,711,835	\$1,369,493	(\$342,342)	\$25,752,065	6.6 %	\$24,040,230
Classified Salaries	\$313,772	\$330,179	\$16,407	\$3,978,057	7.9 %	\$3,664,285
Benefits	\$698,785	\$729,815	\$31,030	\$8,792,948	7.9 %	\$8,094,163
Total Personnel Expenses	\$2,724,392	\$2,429,486	(\$294,906)	\$38,523,070	7.1 %	\$35,798,678
Books and Supplies	\$147,883	\$523,710	\$375,827	\$4,785,000	3.1 %	\$4,637,117
Services	\$161,558	\$577,789	\$416,231	\$8,087,393	2.0 %	\$7,925,835
Capital Outlay	-	\$1,440	\$1,440	\$17,277	0.0 %	\$17,277
Other Outgo	\$5,384	\$1,141	(\$4,244)	\$13,688	39.3 %	\$8,304
Total Operational Expenses	\$314,825	\$1,104,079	\$789,254	\$12,903,358	2.4 %	\$12,588,532
Total Expenses	\$3,039,218	\$3,533,565	\$494,348	\$51,426,428	5.9 %	\$48,387,210
Net Income	(\$1,041,982)	(\$1,191,200)	\$149,218	\$401,855	-259.3 %	\$1,443,837

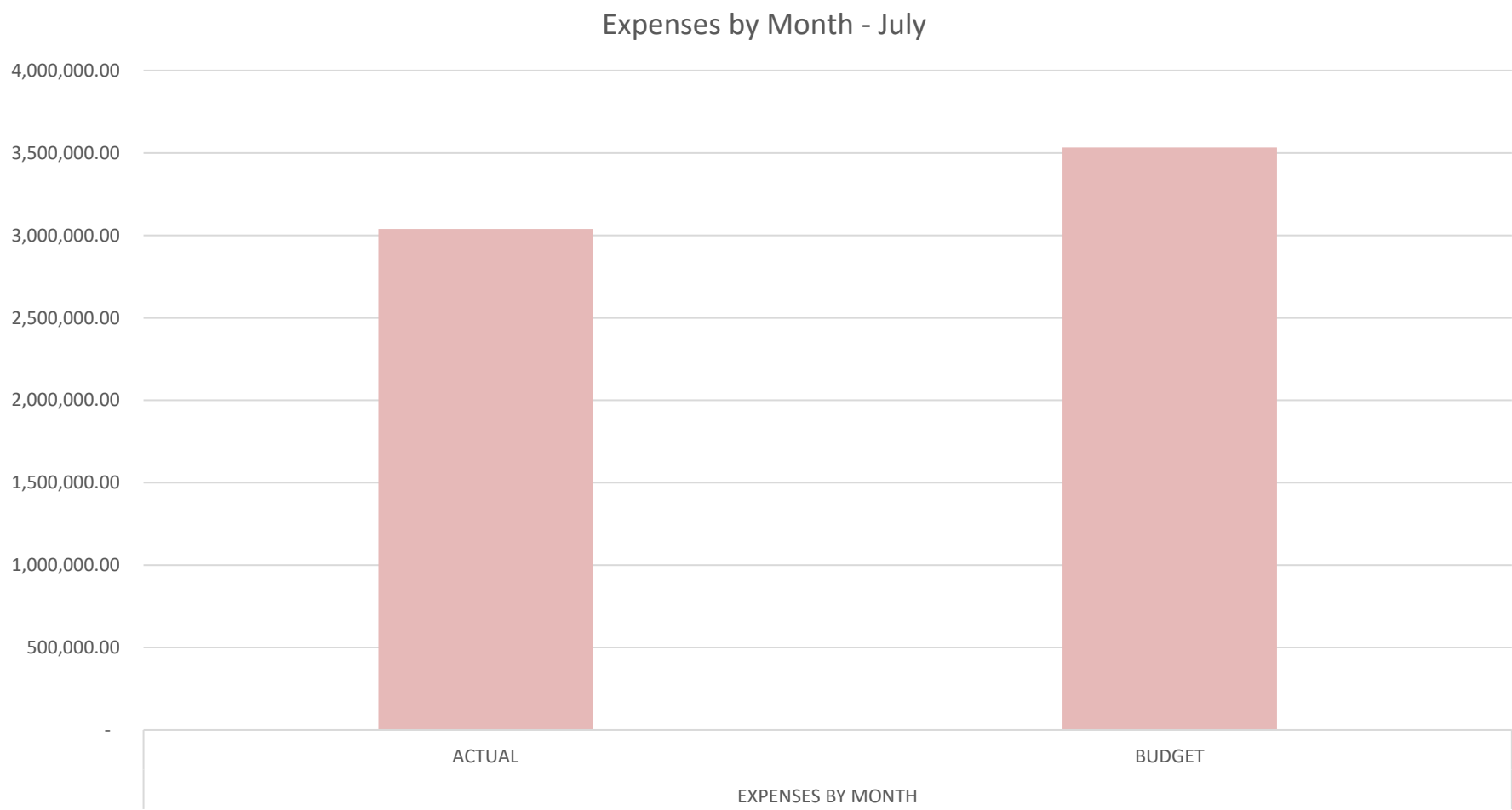
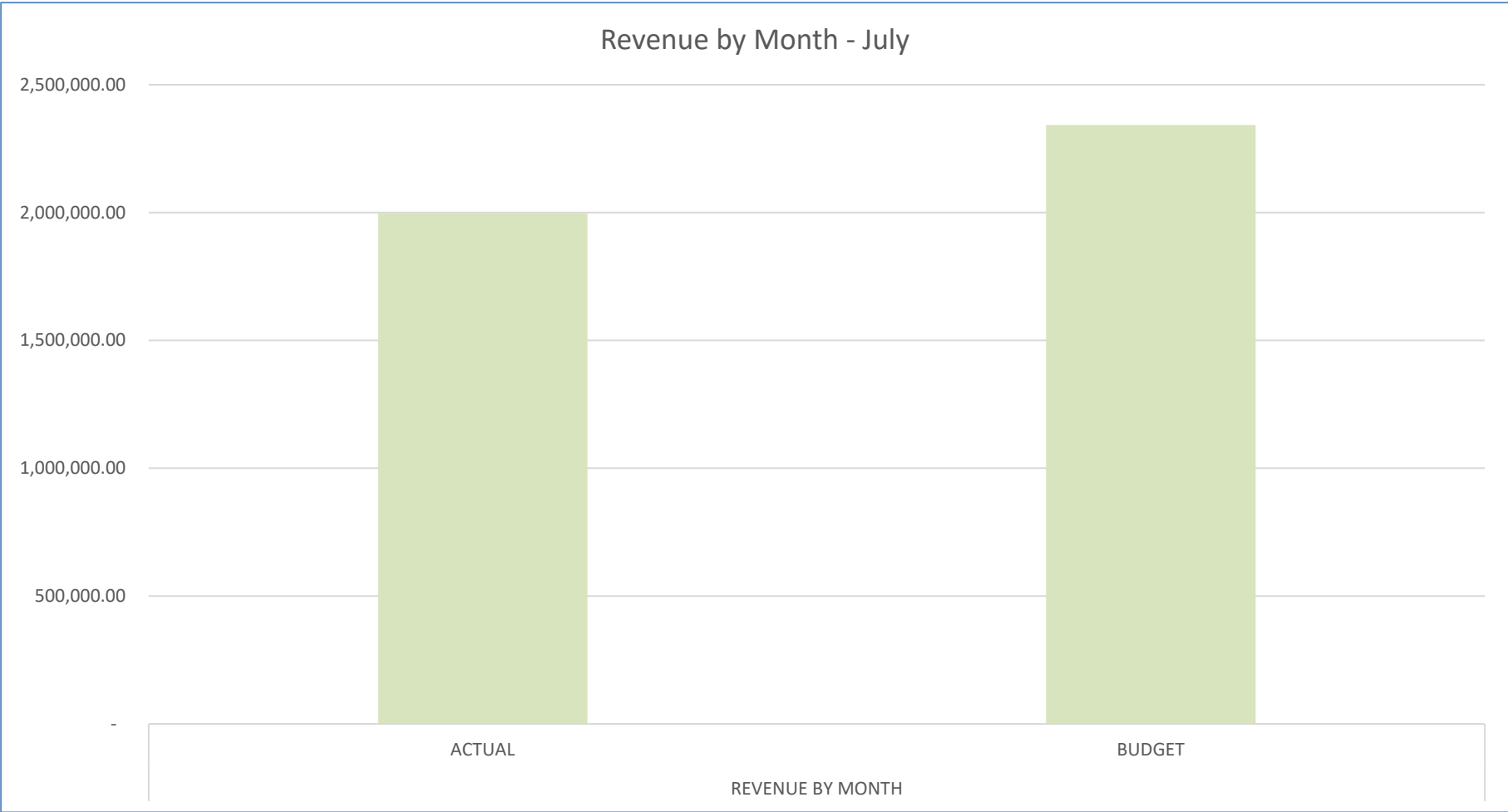
Revenue
\$1,997,235

Expenses
\$3,039,218

Surplus / (Deficit)
(\$1,041,982)

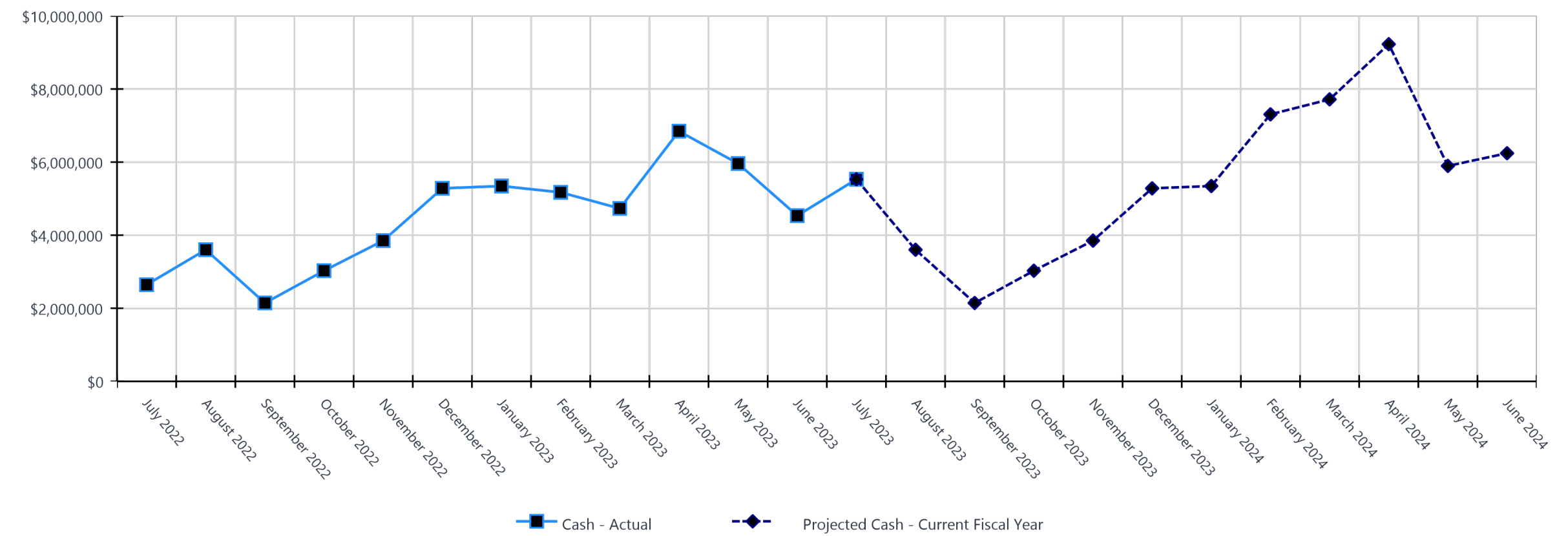
This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in ensuring you receive your revenue in a timely manner and that you stay within the board approved expenditure levels.

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	\$3,601,453.00	Projected
September 2023	\$2,143,799.00	Projected
October 2023	\$3,027,685.00	Projected
November 2023	\$3,850,869.00	Projected
December 2023	\$5,282,607.00	Projected
January 2024	\$5,345,150.00	Projected
February 2024	\$7,306,547.73	Projected
March 2024	\$7,717,513.17	Projected
April 2024	\$9,226,503.93	Projected
May 2024	\$5,895,169.44	Projected
June 2024	\$6,242,873.44	Projected

Balance Sheet Summary FY 2022-2023 - July

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
1.3

Assets	
Current Assets	
Accounts Receivable	\$3,966,488
Cash and Cash Equivalents	\$5,529,928
Prepaid Expenses	\$243,080
<i>Total Current Assets</i>	<i>\$9,739,496</i>
Fixed Assets	
Accumulated Depreciation	(\$35,410)
Fixed Assets	\$843,695
<i>Total Fixed Assets</i>	<i>\$808,285</i>
Other Assets	
Other Assets	\$24,655
<i>Total Other Assets</i>	<i>\$24,655</i>
<i>Total Assets</i>	<i>\$10,572,436</i>

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$456,657
Accrued Liabilities	\$1,114,156
Loans Payable Current	\$947,734
Other Short Term Liability	\$5,127,316
<i>Total Current Liabilities</i>	<i>\$7,645,862</i>
Long Term Liabilities	
Other Liabilities	\$1,745,166
<i>Total Long Term Liabilities</i>	<i>\$1,745,166</i>
<i>Total Liabilities</i>	<i>\$9,391,029</i>
Net Increase/(Decrease in Net Assets)	
Net Increase/(Decrease) in Net Assets	(\$1,041,982)
<i>Total Net Increase/(Decrease) in Net Assets</i>	<i>(\$1,041,982)</i>
Ending Net Assets	
Ending Net Assets	\$2,223,389
<i>Total Net Assets</i>	<i>\$2,223,389</i>
<i>Total Liabilities and Net Assets</i>	<i>\$10,572,436</i>

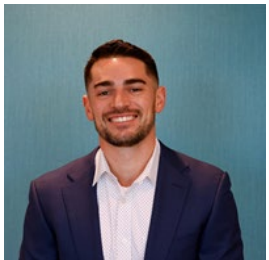
Looking Ahead

8/23/2023	Webinar #2
8/25/2023	CALPADS Pulls Adjusted Cohort Graduation Rate
	CALPADS EOY Amendment Window Closes
8/29/2023	Workshop: Avoiding Authorizer Landmines in Governance
8/30/2023	Mandate Block Grant opt-in deadline
8/31/2023	Workshop: Avoiding Authorizer Landmines in Governance
	Consolidated Application (ConApp) due
9/2/2023	Special education final expenditure reports for prior year, reports and timing vary by SELPA
9/13/2023	Fall Office Hours
9/15/2023	Unaudited Actuals Report (state deadline, local deadline often earlier)
	Corrections to Prior Year annual or P-2 attendance data
9/27/2023	Webinar #3
9/30/2023	UPK Planning and Implementation report
	CTEIG application possible deadline
	Educator Effectiveness annual expenditure report
10/1/2023	Special education current year Level 3 placement requests; timing varies by SELPA
10/14/2023	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

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
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HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME



Granite Mountain Charter School Statement of Activities - Actual vs Budget

Reporting Book:

As of Date:

Location:

ACCRUAL

07/31/2023

Granite Mountain School

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

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

Total Certificated Salaries

Classified Salaries

210000 - Instructional Aide Salaries

220000 - Classified Support Salaries (Maintenance, Food)

230000 - Classified Supervisor and Administrator Salaries

240000 - Clerical, Technical, and Office Staff Salaries

Total Classified Salaries

Benefits

310100 - State Teachers' Retirement System, certificated positions

330100 - OASDI/Medicare Certificated, Unrestricted

330200 - OASDI/Medicare Classified

07/01/2023 Through 07/31/2023		Year To Date 07/31/2023		\$\$\$ VARIANCE	% VARIANCE	Year Ending 06/30/2024	
Actual	Preliminary	Actual	Preliminary			Preliminary	Budget Diff
1,995,984.00	2,174,028.60	1,995,984.00	2,174,028.60	(178,044.60)	-8%	43,480,572.00	41,484,588.00
0.00	0.00	0.00	0.00	0.00		766,300.00	766,300.00
0.00	0.00	0.00	0.00	0.00		1,089,870.18	1,089,870.18
1,995,984.00	2,174,028.60	1,995,984.00	2,174,028.60	(178,044.60)	-8%	45,336,742.18	43,340,758.18
0.00	0.00	0.00	0.00	0.00		490,361.00	490,361.00
0.00	0.00	0.00	0.00	0.00		26,030.00	26,030.00
0.00	0.00	0.00	0.00	0.00		148,387.00	148,387.00
0.00	0.00	0.00	0.00	0.00		664,778.00	664,778.00
0.00	4,896.05	0.00	4,896.05	(4,896.05)	-100%	97,920.90	97,920.90
0.00	0.00	0.00	0.00	0.00		908,065.50	908,065.50
0.00	0.00	0.00	0.00	0.00		1,551,960.00	1,551,960.00
0.00	7,372.25	0.00	7,372.25	(7,372.25)	-100%	147,445.00	147,445.00
0.00	12,268.30	0.00	12,268.30	(12,268.30)	-100%	2,705,391.40	2,705,391.40
750.47	0.00	750.47	0.00	750.47		0.00	(750.47)
0.00	156,068.57	0.00	156,068.57	(156,068.57)	-100%	3,121,371.34	3,121,371.34
501.01	0.00	501.01	0.00	501.01		0.00	(501.01)
1,251.48	156,068.57	1,251.48	156,068.57	(154,817.09)	-99%	3,121,371.34	3,120,119.86
1,997,235.48	2,342,365.47	1,997,235.48	2,342,365.47	(345,129.99)	-15%	51,828,282.92	49,831,047.44
712,607.27	204,765.52	712,607.27	204,765.52	507,841.75	248%	10,238,276.00	9,525,668.73
0.00	39,021.38	0.00	39,021.38	(39,021.38)	-100%	1,951,069.00	1,951,069.00
152,257.92	218,324.11	152,257.92	218,324.11	(66,066.19)	-30%	2,630,410.96	2,478,153.04
629,626.05	640,466.43	629,626.05	640,466.43	(10,840.38)	-2%	7,716,463.04	7,086,836.99
217,343.90	266,915.22	217,343.90	266,915.22	(49,571.32)	-19%	3,215,846.00	2,998,502.10
1,711,835.14	1,369,492.66	1,711,835.14	1,369,492.66	342,342.48	25%	25,752,065.00	24,040,229.86
37,838.98	51,308.69	37,838.98	51,308.69	(13,469.71)	-26%	618,177.00	580,338.02
105,476.83	107,434.70	105,476.83	107,434.70	(1,957.87)	-2%	1,294,394.00	1,188,917.17
134,016.73	128,207.28	134,016.73	128,207.28	5,809.45	5%	1,544,666.00	1,410,649.27
36,439.68	43,228.06	36,439.68	43,228.06	(6,788.38)	-16%	520,820.00	484,380.32
313,772.22	330,178.73	313,772.22	330,178.73	(16,406.51)	-5%	3,978,057.00	3,664,284.78
321,452.26	408,247.48	321,452.26	408,247.48	(86,795.22)	-21%	4,918,644.36	4,597,192.10
23,719.60	30,992.62	23,719.60	30,992.62	(7,273.02)	-23%	373,405.00	349,685.40
22,815.29	25,258.68	22,815.29	25,258.68	(2,443.39)	-10%	304,321.40	281,506.11

340100 - Health & Welfare Benefits, Certificated	277,880.82	209,569.28	277,880.82	209,569.28	68,311.54	33%	2,524,931.08	1,985,278.69
340200 - Health & Welfare Benefits Classified	50,934.42	32,721.59	50,934.42	32,721.59	18,212.83	56%	394,236.04	343,301.62
350100 - State Unemployment Insurance Certificated	107.60	10,437.92	107.60	10,437.92	(10,330.32)	-99%	125,758.00	125,650.40
350200 - State Unemployment Insurance Classified	0.00	2,223.24	0.00	2,223.24	(2,223.24)	-100%	26,786.00	26,786.00
360100 - Worker Compensation Insurance	0.00	8,977.17	0.00	8,977.17	(8,977.17)	-100%	108,158.64	77,417.64
360200 - Worker Compensation Insurance	0.00	1,386.75	0.00	1,386.75	(1,386.75)	-100%	16,707.84	16,707.84
390100 - Other Employee Benefits	1,875.03	0.00	1,875.03	0.00	1,875.03		0.00	(1,875.03)
Total Benefits	698,785.02	729,814.73	698,785.02	729,814.73	(31,029.71)	-4%	8,792,948.36	7,801,650.77
Total Salaries and Benefits	2,724,392.38	2,429,486.12	2,724,392.38	2,429,486.12	294,906.26	12%	38,523,070.36	35,506,165.41
Operational Expenses								
Books and Supplies								
410000 - Approved Textbooks and Core Curriculum	66,740.49	255,000.00	66,740.49	255,000.00	(188,259.51)	-74%	2,550,000.00	2,184,302.15
430000 - Materials and Supplies	9,481.11	9,960.00	9,481.11	9,960.00	(478.89)	-5%	120,000.00	110,444.81
431500 - Classroom Materials and Supplies	1,525.00	115,000.00	1,525.00	115,000.00	(113,475.00)	-99%	1,150,000.00	1,085,619.72
440000 - Noncapitalized Equipment	4,299.22	0.00	4,299.22	0.00	4,299.22		90,000.00	77,801.56
441000 - Software and Software Licensing	65,837.67	50,000.00	65,837.67	50,000.00	15,837.67	32%	500,000.00	434,162.33
443000 - Noncapitalized Student Equipment	0.00	93,750.00	0.00	93,750.00	(93,750.00)	-100%	375,000.00	368,986.80
Total Books and Supplies	147,883.49	523,710.00	147,883.49	523,710.00	(375,826.51)	-72%	4,785,000.00	4,261,317.37
Services								
520000 - Travel and Conferences	5,023.05	3,166.48	5,023.05	3,166.48	1,856.57	59%	37,999.95	32,976.90
521000 - Training and Development Expense	0.00	2,416.53	0.00	2,416.53	(2,416.53)	-100%	29,000.03	29,000.03
530000 - Dues and Memberships	11,300.00	1,999.88	11,300.00	1,999.88	9,300.12	465%	23,999.95	9,199.95
540000 - Insurance	0.00	0.00	0.00	0.00	0.00		350,185.01	262,639.01
550000 - Operation and Housekeeping Services	140.50	529.54	140.50	529.54	(389.04)	-73%	6,380.00	4,009.35
550100 - Utilities	435.67	207.50	435.67	207.50	228.17	110%	2,500.00	2,064.33
560000 - Space Rental/Leases Expense	17,116.47	17,036.11	17,116.47	17,036.11	80.36	0%	205,254.36	188,137.89
560200 - Other Space Rental	0.00	996.00	0.00	996.00	(996.00)	-100%	12,000.00	11,895.00
560500 - Equipment Rental/Lease Expense	1,421.21	1,012.51	1,421.21	1,012.51	408.70	40%	12,198.92	10,040.71
561000 - Equipment Repair	0.00	415.00	0.00	415.00	(415.00)	-100%	5,000.00	5,000.00
580000 - Professional/Consulting Services and Operating Expenditures	10,000.00	1,328.00	10,000.00	1,328.00	8,672.00	653%	16,000.00	4,668.00
580300 - Banking and Payroll Service Fees	5,742.00	4,980.00	5,742.00	4,980.00	762.00	15%	60,000.00	54,258.00
580500 - Legal Services	14,112.60	8,300.00	14,112.60	8,300.00	5,812.60	70%	100,000.00	76,932.40
580600 - Audit Services	0.00	2,132.15	0.00	2,132.15	(2,132.15)	-100%	25,688.52	25,688.52
580700 - Legal Settlements	0.00	913.00	0.00	913.00	(913.00)	-100%	11,000.00	11,000.00
581000 - Educational Consultants	30,819.55	369,350.00	30,819.55	369,350.00	(338,530.45)	-92%	4,450,000.00	4,416,349.78
581500 - Advertising/Recruiting	0.00	83.00	0.00	83.00	(83.00)	-100%	1,000.00	1,000.00
583000 - Field Trip Expenses	0.00	0.00	0.00	0.00	0.00		240,000.00	240,000.00
584200 - Services Student Athletics	0.00	4,999.71	0.00	4,999.71	(4,999.71)	-100%	59,999.97	59,999.97
587300 - Financial Services	47,393.20	51,663.70	47,393.20	51,663.70	(4,270.50)	-8%	620,000.05	572,606.85
587500 - District Oversight Fee	0.00	68,005.11	0.00	68,005.11	(68,005.11)	-100%	1,360,102.22	1,360,102.22
587700 - IT Services	0.00	18,255.95	0.00	18,255.95	(18,255.95)	-100%	219,084.00	219,084.00
589000 - Interest Expense/Fees	1,208.09	0.00	1,208.09	0.00	1,208.09		0.00	(1,208.09)
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	16,845.24	19,998.85	16,845.24	19,998.85	(3,153.61)	-16%	240,000.00	223,154.76
Total Services	161,557.58	577,789.02	161,557.58	577,789.02	(416,231.44)	-72%	8,087,392.98	7,818,599.58
Capital Outlay								
690000 - Depreciation Expense	0.00	1,439.63	0.00	1,439.63	(1,439.63)	-100%	17,276.56	17,276.56
Total Capital Outlay	0.00	1,439.63	0.00	1,439.63	(1,439.63)	-100%	17,276.56	17,276.56
Other Outgo								
714100 - Special Education Encroachment District	63.94	0.00	63.94	0.00	63.94		0.00	(63.94)
743800 - Debt Service - Interest	5,320.26	1,140.60	5,320.26	1,140.60	4,179.66	366%	13,687.99	8,367.73
Total Other Outgo	5,384.20	1,140.60	5,384.20	1,140.60	4,243.60	372%	13,687.99	8,303.79
Total Operational Expenses	314,825.27	1,104,079.25	314,825.27	1,104,079.25	(789,253.98)	-71%	12,903,357.53	12,105,497.30
Total Expenses	3,039,217.65	3,533,565.37	3,039,217.65	3,533,565.37	(494,347.72)	-14%	51,426,427.89	47,611,662.71

Total Net Increase/(Decrease) in Net Assets

(1,041,982.17)	(1,191,199.90)	(1,041,982.17)	(1,191,199.90)	149,217.73	-13%	401,855.03	2,219,384.73
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Created on : 08/17/2023 12:08 PM PST



Granite Mountain School

Balance Sheet

Reporting Book:

As of Date:

Location:

ACCRUAL

07/31/2023

GMC020--Granite Mountain School

	Year To Date 07/31/2023	Year To Date 07/31/2023
	Current Year Balance	Difference
Assets without interfund due from		
Cash and Cash Equivalents		
912000-GMC-020 - GMC Cash in General	4,019,985.50	1,381,622.74
912100-GMC-020 - GMC Money Market Account	1,509,942.51	1,503,740.72
Total Cash and Cash Equivalents	5,529,928.01	2,885,363.46
Accounts Receivable		
920000 - Accounts Receivables	0.00	(19,084.02)
929000 - Due from Grantor Governments	3,966,487.74	2,791,272.15
Total Accounts Receivable	3,966,487.74	2,772,188.13
Prepaid Expenses		
933000 - Prepaid Expenses	224,045.75	224,045.75
933100-GMC-020 - PEX Account	12,265.66	(7,934.64)
933200-GMC-020 - PEX Account	6,768.71	(33,401.77)
Total Prepaid Expenses	243,080.12	182,709.34
Fixed Assets		
942000 - Building/Leasehold Improvements	139,334.54	5,600.00
944000 - Furniture Fixtures and Equipment	6,650.00	0.00
944200 - Transportation Equipment	40,150.34	0.00
946000 - Right of Use Asset	657,559.72	657,559.72
Total Fixed Assets	843,694.60	663,159.72
Accumulated Depreciation		
942500 - Accumulated Depreciation - Building Improvements	(17,128.85)	(7,963.19)
944500 - Accumulated Depreciation - Furniture & Fixtures	(1,551.67)	(1,330.00)
944700 - Accumulated Depreciation - Transportation Equipment	(16,729.31)	(8,030.07)
Total Accumulated Depreciation	(35,409.83)	(17,323.26)
Other Assets		
935000 - Security Deposits	24,655.24	5,523.08
Other Assets	24,655.24	5,523.08
Total Assets without interfund due from	10,572,435.88	6,491,620.47
Total Liabilities and Net Assets		
Liabilities without interfund due to		
Accounts Payable		
950000 - Accounts Payable-System	456,656.63	(424,800.01)
Total Accounts Payable	456,656.63	(424,800.01)
Other Short Term Liability		
965000 - Deferred Revenue	4,696,541.02	4,725,141.02
965100 - Deferred Rent	0.00	(28,313.65)
966000 - Voluntary Deductions	2,810.85	289.17
966500 - Compensated Absences Payable	427,963.85	149,243.59
Total Other Short Term Liability	5,127,315.72	4,846,360.13
Loans Payable Current		
964300 - PPP Loans Payable	947,733.88	(729,924.12)
Total Loans Payable Current	947,733.88	(729,924.12)
Accrued Liabilities		

950100 - Accrued Salaries	913,229.99	190,608.65
950300 - Accrued STRS	573.32	1,466.13
950500 - Accounts Payable-Accrual	16,055.67	(15,444.36)
959000 - Due to Grantor Governments	184,297.00	32,921.00
Total Accrued Liabilities	1,114,155.98	209,551.42
Other Liabilities		
964400 - Loans Payable to CAM	301,916.37	(95,881.29)
965500 - ROU liability	679,147.15	679,147.15
966900 - Other General Long Term Debt	764,102.86	(84,922.93)
Total Other Liabilities	1,745,166.38	498,342.93
Total Liabilities without interfund due to	9,391,028.59	4,399,530.35
Net Increase/(Decrease) in Net Assets		
Total Revenue		
LCFF Revenue	1,995,984.00	1,995,984.00
Federal Revenue	0.00	(49,085.00)
State Revenue	0.00	(319,939.08)
Local Revenue	1,251.48	1,251.48
Total Revenue	1,997,235.48	1,628,211.40
Total Expenses		
Salaries and Benefits		
Certificated Salaries	1,711,835.14	304,743.58
Classified Salaries	313,772.22	66,858.31
Benefits	698,785.02	88,153.86
Total Salaries and Benefits	2,724,392.38	459,755.75
Operational Expenses		
Books and Supplies	147,883.49	(620,987.12)
Services	161,557.58	(76,646.10)
Other Outgo	5,384.20	(14,204.56)
Total Operational Expenses	314,825.27	(711,837.78)
Total Expenses	3,039,217.65	(252,082.03)
Total Net Increase/(Decrease) in Net Assets	(1,041,982.17)	1,880,293.43
Ending Net Assets		
979000 - Net Assets	3,034,127.24	211,796.69
979300 - Audit Adjustments	28,600.00	0.00
979500 - Other Restatements- Current Year	(839,337.78)	0.00
Total Net Assets	2,223,389.46	211,796.69
Total Total Liabilities and Net Assets	10,572,435.88	6,491,620.47

Created on : 08/17/2023 12:12 PM PST

Granite Mountain Charter School
Statement of Cash Flows - Indirect Method

Reporting Book:

ACCRUAL

As of Date:

07/31/2023

Location:

Granite Mountain School

	Month Ending 07/31/2023
	Actual
Increase (Decrease) in Cash	
Cash flows from operating activities	
Net Increase/(Decrease) in Net Assets	
Total Revenue	
LCFF Revenue	1,995,984.00
Local Revenue	1,251.48
Total Revenue	1,997,235.48
Total Expenses	
Salaries and Benefits	
Certificated Salaries	1,711,835.14
Classified Salaries	313,772.22
Benefits	698,785.02
Total Salaries and Benefits	2,724,392.38
Operational Expenses	
Books and Supplies	147,883.49
Services	161,557.58
Other Outgo	5,384.20
Total Operational Expenses	314,825.27
Total Expenses	3,039,217.65
Total Net Increase/(Decrease) in Net Assets	(1,041,982.17)
Accounts Receivable	
929000 - Due from Grantor Governments	2,660,574.79
Accounts Receivable	2,660,574.79
Accounts Payable	
950000 - Accounts Payable-System	(625,747.22)
Accounts Payable	(625,747.22)
Other Short Term Liabilities	
966000 - Voluntary Deductions	1,167.51
Other Short Term Liabilities	1,167.51
Loans Payable Current	
964300 - PPP Loans Payable	(51,366.98)
Loans Payable Current	(51,366.98)
Accrued Liabilities	
950100 - Accrued Salaries	55,039.79
950300 - Accrued STRS	573.32
Accrued Liabilities	55,613.11
Other Assets	
933000 - Prepaid Expenses	139,087.47
933100-GMC-020 - PEX Account	5,571.25
933200-GMC-020 - PEX Account	343.19
Total Other Assets	145,001.91
Cash flows from operating activities	1,143,260.95
Cash flows from investing activities	
Capital Assets	
946000 - Right of Use Asset	(15,440.66)
Total Capital Assets	(15,440.66)
Net cash used by investing activities	15,440.66
Cash flows from financing activities	
Other Long Term Liabilities	
964400 - Loans Payable to CAM	(148,729.17)
965500 - ROU liability	(14,942.19)
Other Long Term Liabilities	(163,671.36)
Net cash used by financing activities	(163,671.36)
Total Increase (Decrease) in Cash	995,030.25
Cash, Beginning Period	
912000-GMC-020 - GMC Cash in General	1,025,705.72
912100-GMC-020 - GMC Money Market Account	3,509,192.04
Total Cash, Beginning Period	4,534,897.76
Cash, End of Period	
912000-GMC-020 - GMC Cash in General	4,019,985.50
912100-GMC-020 - GMC Money Market Account	1,509,942.51
Total Cash, End of Period	5,529,928.01

Granite Mountain School

Statement of Activities

Reporting Book:

As of Date:

Location:

ACCRUAL

07/31/2023

Granite Mountain School

	Year To Date 07/31/2023
	<i>Actual</i>
LCFF Revenue	
801100 - LCFF Revenues	1,995,984.00
Total LCFF Revenue	1,995,984.00
Local Revenue	
866000 - Interest Income	750.47
869900 - All Other Local Revenue	501.01
Total Local Revenue	1,251.48
Total Revenue	1,997,235.48
 Certificated Salaries	
110000 - Teachers' Salaries	712,607.27
120000 - Certificated Pupil Support Salaries	152,257.92
130000 - Certificated Supervisor and Administrator Salaries	629,626.05
190000 - Other Certificated Salaries	217,343.90
Total Certificated Salaries	1,711,835.14
Classified Salaries	
210000 - Instructional Aide Salaries	37,838.98
220000 - Classified Support Salaries (Maintenance, Food)	105,476.83
230000 - Classified Supervisor and Administrator Salaries	134,016.73
240000 - Clerical, Technical, and Office Staff Salaries	36,439.68
Total Classified Salaries	313,772.22
Benefits	
310100 - State Teachers' Retirement System, certificated positions	321,452.26
330100 - OASDI/Medicare Certificated, Unrestricted	23,719.60
330200 - OASDI/Medicare Classified	22,815.29
340100 - Health & Welfare Benefits, Certificated	277,880.82
340200 - Health & Welfare Benefits Classified	50,934.42
350100 - State Unemployment Insurance Certificated	107.60
390100 - Other Employee Benefits	1,875.03
Total Benefits	698,785.02
Total Salaries and Benefits	2,724,392.38
 Books and Supplies	
410000 - Approved Textbooks and Core Curriculum	66,740.49
430000 - Materials and Supplies	9,481.11
431500 - Classroom Materials and Supplies	1,525.00
440000 - Noncapitalized Equipment	4,299.22
441000 - Software and Software Licensing	65,837.67
Total Books and Supplies	147,883.49
Services	

520000 - Travel and Conferences	5,023.05
530000 - Dues and Memberships	11,300.00
550000 - Operation and Housekeeping Services	140.50
550100 - Utilities	435.67
560000 - Space Rental/Leases Expense	17,116.47
560500 - Equipment Rental/Lease Expense	1,421.21
580000 - Professional/Consulting Services and Operating Expenditures	10,000.00
580300 - Banking and Payroll Service Fees	5,742.00
580500 - Legal Services	14,112.60
581000 - Educational Consultants	30,819.55
587300 - Financial Services	47,393.20
589000 - Interest Expense/Fees	1,208.09
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	16,845.24
Total Services	161,557.58
Other Outgo	
714100 - Special Education Encroachment District	63.94
743800 - Debt Service - Interest	5,320.26
Total Other Outgo	5,384.20
Total Operational Expenses	314,825.27
Total Expenses	3,039,217.65
Total Net Increase/(Decrease) in Net Assets	(1,041,982.17)

Financials shown on a modified accrual basis except for June 30 which is full accrual
Created on : 08/17/2023 12:19 PM PST

Company name: Granite Mountain Charter School

Report name: Check register

Created on: 8/17/2023

Location: GMC020--Granite Mountain School

Bank	Date	Payee	Document no.	Amount Cleared
GMC General Checking - Pacific Western Bank	Account no: 1001890134			
	7/11/2023	V012478--34th Street Prep Academy	10017214	250.00 #####
	7/25/2023	V007636--5.0 Evolved Martial Arts	10017906	1,225.00 In Transit
	7/25/2023	V007235--A Dancer's Pointe	10017706	345.00 In Transit
	7/25/2023	V007239--A Plus Tutoring	10017907	762.50 #####
	7/18/2023	V012499--Abbey Sarver	10017500	83.34 #####
	7/18/2023	V012499--Abbey Sarver	Voided - 10017306	-83.34 #####
	7/18/2023	V012499--Abbey Sarver	10017300	83.34 #####
	7/11/2023	V004331--Abby Zabby LLC	10017215	1,540.00 #####
	7/25/2023	V007647--Abrie Mikkelson dba Mikkelson Music	10017908	1,080.00 #####
	7/11/2023	V003771--Acorn Naturalists	10017216	468.76 #####
	7/25/2023	V007649--AcroBrats Gymnastics	10017909	755.00 In Transit
	7/25/2023	V007656--Agility Kids, LLC	10017707	236.00 #####
	7/18/2023	V012500--Aja Whitten	10017501	41.67 #####
	7/18/2023	V012500--Aja Whitten	Voided - 10017306	-41.67 #####
	7/18/2023	V012500--Aja Whitten	10017301	41.67 #####
	7/25/2023	V012844--Alexia Younger	10017708	41.67 In Transit
	7/18/2023	V012844--Alexia Younger	10017502	83.34 In Transit
	7/18/2023	V012844--Alexia Younger	Voided - 10017306	-83.34 #####
	7/18/2023	V012844--Alexia Younger	10017302	83.34 #####
	7/18/2023	V013476--Alicia Castillo	10017503	83.34 #####
	7/18/2023	V013476--Alicia Castillo	Voided - 10017306	-83.34 #####
	7/18/2023	V013476--Alicia Castillo	10017303	83.34 #####
	7/25/2023	V013199--Alicia Lacy	10017709	145.86 #####
	7/18/2023	V007664--Alisa Aslanyan dba Alisa's Piano Studio	10017504	1,200.00 In Transit
	7/18/2023	V007664--Alisa Aslanyan dba Alisa's Piano Studio	Voided - 10017306	-1,200.00 #####
	7/18/2023	V007664--Alisa Aslanyan dba Alisa's Piano Studio	10017304	1,200.00 #####
	7/18/2023	V012846--Alison Golden	10017505	41.67 #####
	7/18/2023	V012846--Alison Golden	Voided - 10017306	-41.67 #####
	7/18/2023	V012846--Alison Golden	10017305	41.67 #####
	7/25/2023	V012275--Alissa Blackburn	10017710	41.67 In Transit
	7/18/2023	V012275--Alissa Blackburn	10017506	41.67 In Transit
	7/18/2023	V012275--Alissa Blackburn	Voided - 10017306	-41.67 #####
	7/18/2023	V012275--Alissa Blackburn	10017306	41.67 #####
	7/18/2023	V007356--Alkawthar Learning Center	10017507	1,040.00 In Transit
	7/18/2023	V007356--Alkawthar Learning Center	Voided - 10017306	-1,040.00 #####
	7/18/2023	V007356--Alkawthar Learning Center	10017307	1,040.00 #####
	7/11/2023	V007356--Alkawthar Learning Center	10017217	480.00 In Transit
	7/25/2023	V007367--All Star Driving School Inc	10017711	50.00 #####
	7/11/2023	V007367--All Star Driving School Inc	10017218	375.00 #####
	7/25/2023	V007668--Allen G. Moser III dba Pro Action Martial Arts	10017910	1,312.00 #####
	7/25/2023	V007672--Altitude Aerial Fitness	10017712	300.00 #####
	7/18/2023	V007388--Amanda Chao dba Chao Violin Studio	10017508	400.00 #####
	7/18/2023	V007388--Amanda Chao dba Chao Violin Studio	Voided - 10017306	-400.00 #####
	7/18/2023	V007388--Amanda Chao dba Chao Violin Studio	10017308	400.00 #####
	7/28/2023	V012502--Amanda Rhea	10018010	243.17 #####
	7/25/2023	V012502--Amanda Rhea	10017713	41.67 #####
	7/18/2023	V012502--Amanda Rhea	10017509	212.30 #####
	7/18/2023	V012502--Amanda Rhea	Voided - 10017310	-170.63 #####
	7/18/2023	V012502--Amanda Rhea	Voided - 10017306	-41.67 #####
	7/18/2023	V012502--Amanda Rhea	10017310	170.63 #####
	7/18/2023	V012502--Amanda Rhea	10017309	41.67 #####

7/18/2023	V013254--Amazing Athletes of Inland Empire - Corona	10017510	56.00 In Transit
7/18/2023	V013254--Amazing Athletes of Inland Empire - Corona	Voided - 10017311	-56.00 #####
7/18/2023	V013254--Amazing Athletes of Inland Empire - Corona	10017311	56.00 #####
7/25/2023	V003798--Amazon Capital Services	10017714	79.22 #####
7/18/2023	V003798--Amazon Capital Services	10017511	122.61 #####
7/18/2023	V003798--Amazon Capital Services	Voided - 10017311	-122.61 #####
7/18/2023	V003798--Amazon Capital Services	10017312	122.61 #####
7/25/2023	V012503--Amber Johnson	10017715	125.01 In Transit
7/18/2023	V012503--Amber Johnson	10017512	41.67 #####
7/18/2023	V012503--Amber Johnson	Voided - 10017311	-41.67 #####
7/18/2023	V012503--Amber Johnson	10017313	41.67 #####
7/25/2023	V012799--Amy Ellis dba Heart & Hands Piano Studio	10017782	300.00 In Transit
7/25/2023	V007682--Amy J Stratton dba Piano With Miss Amy	10017716	470.00 #####
7/25/2023	V012505--Andrea Loza	10017717	166.68 In Transit
7/25/2023	V012278--Angela Gutierrez	10017718	41.67 In Transit
7/18/2023	V012278--Angela Gutierrez	10017513	41.67 In Transit
7/18/2023	V012278--Angela Gutierrez	Voided - 10017311	-41.67 #####
7/18/2023	V012278--Angela Gutierrez	10017314	41.67 #####
7/25/2023	V012267--Angele Nalbandian	10017719	210.00 #####
7/25/2023	V013477--Angelina Lafler	10017720	41.67 #####
7/18/2023	V013477--Angelina Lafler	10017514	416.70 #####
7/18/2023	V013477--Angelina Lafler	Voided - 10017311	-416.70 #####
7/18/2023	V013477--Angelina Lafler	10017315	416.70 #####
7/18/2023	V012777--Angila Gallagher dba Spanish Desert Equine Services	10017515	500.00 #####
7/18/2023	V012777--Angila Gallagher dba Spanish Desert Equine Services	Voided - 10017311	-500.00 #####
7/18/2023	V012777--Angila Gallagher dba Spanish Desert Equine Services	10017316	500.00 #####
7/25/2023	V013521--Anna Staley	10017721	125.01 In Transit
7/25/2023	V012506--Annaliza Valtier	10017722	41.67 In Transit
7/25/2023	V003827--Applause Music Studio	10017723	312.00 #####
7/25/2023	V013522--April Tilden	10017911	750.04 In Transit
7/18/2023	V012479--Art Studio Pillar	10017516	100.00 #####
7/18/2023	V012479--Art Studio Pillar	Voided - 10017311	-100.00 #####
7/18/2023	V012479--Art Studio Pillar	10017317	100.00 #####
7/28/2023	V012507--Ashley Clines	10018011	41.67 In Transit
7/25/2023	V012507--Ashley Clines	10017724	41.67 In Transit
7/18/2023	V012507--Ashley Clines	10017517	41.67 In Transit
7/18/2023	V012507--Ashley Clines	Voided - 10017311	-41.67 #####
7/18/2023	V012507--Ashley Clines	10017318	41.67 #####
7/25/2023	V012508--Ashley McKenzie	10017725	83.34 In Transit
7/18/2023	V012508--Ashley McKenzie	10017518	41.67 #####
7/18/2023	V012508--Ashley McKenzie	Voided - 10017311	-41.67 #####
7/18/2023	V012508--Ashley McKenzie	10017319	41.67 #####
7/25/2023	V007512--AT Rancho, LLC (Aqua Tots Rancho Cucamonga)	10017912	2,104.00 In Transit
7/25/2023	V012509--Aubrey Johnson	10017726	291.69 #####
7/18/2023	V012509--Aubrey Johnson	10017519	41.67 #####
7/18/2023	V012509--Aubrey Johnson	Voided - 10017321	-41.67 #####
7/18/2023	V012509--Aubrey Johnson	10017320	41.67 #####
7/25/2023	V007578--Basic CDA	10017913	5,319.14 In Transit
7/11/2023	V012710--BB Enterprises Inc	10017219	725.00 #####
7/11/2023	V007610--Behavioral Autism Therapies	10017220	95.50 #####
7/18/2023	V012461--Belinda Rainwater	10017520	250.00 #####
7/18/2023	V012461--Belinda Rainwater	Voided - 10017321	-250.00 #####
7/18/2023	V012461--Belinda Rainwater	10017321	250.00 #####
7/25/2023	V012280--Best Life Ever	10017727	450.00 In Transit
7/25/2023	V012510--Betsy West	10017728	291.69 In Transit
7/18/2023	V012510--Betsy West	10017521	41.67 In Transit
7/18/2023	V012510--Betsy West	Voided - 10017321	-41.67 #####

7/18/2023	V012510--Betsy West	10017322	41.67 #####
7/25/2023	V012445--Big Kahuna Swim Academy	10017914	978.00 In Transit
7/25/2023	V007781--Bob Mitchell dba Bob Mitchell Music	10017729	480.00 In Transit
7/31/2023	V003506--Bodynamics	10015772-9	1,836.00 #####
7/31/2023	V003506--Bodynamics	Voided - 10015772	-1,836.00 #####
7/11/2023	V007806--Braille Abilities LLC	10017221	26,770.39 #####
7/18/2023	V013075--Brett's Drum Lessons	10017522	660.00 In Transit
7/18/2023	V013075--Brett's Drum Lessons	Voided - 10017322	-660.00 #####
7/18/2023	V013075--Brett's Drum Lessons	10017323	660.00 #####
7/25/2023	V012511--Briana Wang	10017730	41.67 In Transit
7/18/2023	V012511--Briana Wang	10017523	41.67 In Transit
7/18/2023	V012511--Briana Wang	Voided - 10017324	-41.67 #####
7/18/2023	V012511--Briana Wang	10017324	41.67 #####
7/18/2023	V012286--Brianna Prince	10017524	41.67 #####
7/18/2023	V012286--Brianna Prince	Voided - 10017325	-41.67 #####
7/18/2023	V012286--Brianna Prince	10017325	41.67 #####
7/28/2023	V012878--Brianna Herrera	10018012	41.67 In Transit
7/25/2023	V012878--Brianna Herrera	10017731	41.67 In Transit
7/18/2023	V012878--Brianna Herrera	10017525	83.34 #####
7/18/2023	V012878--Brianna Herrera	Voided - 10017326	-83.34 #####
7/18/2023	V012878--Brianna Herrera	10017326	83.34 #####
7/18/2023	V012848--Briea Peace	10017526	41.67 #####
7/18/2023	V012848--Briea Peace	Voided - 10017327	-41.67 #####
7/18/2023	V012848--Briea Peace	10017327	41.67 #####
7/25/2023	V012512--Brittany Gentry	10017732	41.67 #####
7/18/2023	V012512--Brittany Gentry	10017527	41.67 #####
7/18/2023	V012512--Brittany Gentry	Voided - 10017328	-41.67 #####
7/18/2023	V012512--Brittany Gentry	10017328	41.67 #####
7/25/2023	V012513--Brittany Gilbert	10017733	41.67 #####
7/18/2023	V012513--Brittany Gilbert	10017528	41.67 #####
7/18/2023	V012513--Brittany Gilbert	Voided - 10017329	-41.67 #####
7/18/2023	V012513--Brittany Gilbert	10017329	41.67 #####
7/25/2023	V012514--Brittany Kuramata	10017734	250.02 #####
7/18/2023	V012514--Brittany Kuramata	10017529	41.67 #####
7/18/2023	V012514--Brittany Kuramata	Voided - 10017330	-41.67 #####
7/18/2023	V012514--Brittany Kuramata	10017330	41.67 #####
7/25/2023	V007859--Bumblebunch Sewing Studio	10017915	4,660.00 #####
7/25/2023	V007883--Cage Combat Academy	10017916	3,306.00 In Transit
7/25/2023	V003510--California Association of School Business Officials	10017917	3,500.00 In Transit
7/25/2023	V013478--Candace Evans	10017735	41.67 #####
7/18/2023	V013478--Candace Evans	10017530	208.35 #####
7/18/2023	V013478--Candace Evans	Voided - 10017331	-208.35 #####
7/18/2023	V013478--Candace Evans	10017331	208.35 #####
7/18/2023	V007970--Canyon Lake Farm Training Center, Inc.	10017531	480.00 #####
7/18/2023	V007970--Canyon Lake Farm Training Center, Inc.	Voided - 10017332	-480.00 #####
7/18/2023	V007970--Canyon Lake Farm Training Center, Inc.	10017332	480.00 #####
7/11/2023	V007988--Carly Suer dba Tutoring by Carly	10017222	1,080.00 #####
7/25/2023	V013202--Carrine Bell	10017736	83.34 In Transit
7/18/2023	V013202--Carrine Bell	10017532	41.67 #####
7/18/2023	V013202--Carrine Bell	Voided - 10017333	-41.67 #####
7/18/2023	V013202--Carrine Bell	10017333	41.67 #####
7/18/2023	V007999--Casa Colina Hospital and Centers for Healthcare	10017533	161.00 #####
7/18/2023	V007999--Casa Colina Hospital and Centers for Healthcare	Voided - 10017334	-161.00 #####
7/18/2023	V007999--Casa Colina Hospital and Centers for Healthcare	10017334	161.00 #####
7/25/2023	V012516--Cassie Cosgriff	10017737	41.67 In Transit
7/18/2023	V012516--Cassie Cosgriff	10017534	83.34 #####
7/18/2023	V012516--Cassie Cosgriff	Voided - 10017335	-83.34 #####

7/18/2023	V012516--Cassie Cosgriff	10017335	83.34 #####
7/25/2023	V012849--Cecelia Long	10017738	83.34 In Transit
7/18/2023	V012849--Cecelia Long	10017535	41.67 #####
7/18/2023	V012849--Cecelia Long	Voided - 10017336	-41.67 #####
7/18/2023	V012849--Cecelia Long	10017336	41.67 #####
7/11/2023	V008054--Cerritos Yamaha Music School	10017223	228.00 In Transit
7/25/2023	V012517--Chantelle Crespo	10017739	166.68 #####
7/25/2023	V005384--CharacterStrong, LLC	10017918	999.00 In Transit
7/25/2023	V011500--Charis Nieto dba Toy Records	10017919	720.00 In Transit
7/11/2023	V000003--Charter School Management Corporation	10017224	47,500.00 #####
7/25/2023	V006296--Charter Tech Services	10017920	19,968.00 In Transit
7/18/2023	V006296--Charter Tech Services	10017536	456.73 In Transit
7/18/2023	V006296--Charter Tech Services	Voided - 10017337	-456.73 #####
7/18/2023	V006296--Charter Tech Services	10017337	456.73 #####
7/11/2023	V006296--Charter Tech Services	10017225	5,858.99 In Transit
7/11/2023	V008088--Cheri Sintay dba Middle C Music	10017226	725.00 #####
7/11/2023	V012484--Chino Hills Yamaha Music School	10017227	152.00 In Transit
7/18/2023	V008099--CHLIC - Chicago	10017700	120,053.98 #####
7/25/2023	V012449--Chozen Martial Arts	10017921	556.00 In Transit
7/25/2023	V008102--Chris Barrett dba Barrett Music Academy	10017740	180.00 #####
7/25/2023	V012519--Christie Wilks	10017741	208.35 #####
7/18/2023	V012519--Christie Wilks	10017537	41.67 #####
7/18/2023	V012519--Christie Wilks	Voided - 10017338	-41.67 #####
7/18/2023	V012519--Christie Wilks	10017338	41.67 #####
7/25/2023	V012520--Christina LeMaster	10017742	41.67 In Transit
7/25/2023	V012521--Christina McGuigan	10017743	83.36 #####
7/18/2023	V012521--Christina McGuigan	10017538	125.01 #####
7/18/2023	V012521--Christina McGuigan	Voided - 10017339	-125.01 #####
7/18/2023	V012521--Christina McGuigan	10017339	125.01 #####
7/28/2023	V012850--Christina Navarro-Cabero	10018013	127.35 In Transit
7/25/2023	V012850--Christina Navarro-Cabero	10017744	125.01 In Transit
7/18/2023	V012850--Christina Navarro-Cabero	10017539	41.67 In Transit
7/18/2023	V012850--Christina Navarro-Cabero	Voided - 10017340	-41.67 #####
7/18/2023	V012850--Christina Navarro-Cabero	10017340	41.67 #####
7/25/2023	V012522--Christina Steele	10017745	208.35 In Transit
7/25/2023	V012523--Christine Kramer	10017746	166.68 In Transit
7/25/2023	V012524--Christine Rule	10017747	41.67 #####
7/18/2023	V012524--Christine Rule	10017540	203.13 #####
7/18/2023	V012524--Christine Rule	Voided - 10017341	-161.46 #####
7/18/2023	V012524--Christine Rule	Voided - 10017342	-41.67 #####
7/18/2023	V012524--Christine Rule	10017342	161.46 #####
7/18/2023	V012524--Christine Rule	10017341	41.67 #####
7/18/2023	V012518--Christopher Borja	10017541	83.34 In Transit
7/18/2023	V012518--Christopher Borja	Voided - 10017343	-83.34 #####
7/18/2023	V012518--Christopher Borja	10017343	83.34 #####
7/25/2023	V012295--Christy Forbey	10017748	41.67 In Transit
7/18/2023	V012295--Christy Forbey	10017542	41.67 In Transit
7/18/2023	V012295--Christy Forbey	Voided - 10017344	-41.67 #####
7/18/2023	V012295--Christy Forbey	10017344	41.67 #####
7/25/2023	V012296--Cierra Corsaro	10017749	41.67 #####
7/25/2023	V008135--Citrus Counseling Services, Inc.	10017922	3,256.00 In Transit
7/25/2023	V008138--City of Banning	10017750	305.00 In Transit
7/11/2023	V008138--City of Banning	10017228	205.00 #####
7/11/2023	V008208--CJJF - Corona	10017229	405.00 In Transit
7/11/2023	V013131--CJJF - Yucaipa	10017230	270.00 In Transit
7/11/2023	V004005--Claremont Chefs Academy	10017231	560.00 #####
7/25/2023	V004006--Claremont Community School of Music	10017923	1,613.00 In Transit

7/18/2023	V008239--CM School Supply-Upland	10017543	967.76 #####
7/18/2023	V008239--CM School Supply-Upland	Voided - 10017345	-967.76 #####
7/18/2023	V008239--CM School Supply-Upland	10017345	967.76 #####
7/11/2023	V013055--Coastline Automation, Inc	10017232	439.00 #####
7/25/2023	V008252--Code Ninjas Chino Hills	10017924	1,924.00 #####
7/11/2023	V004027--Colonial Life	10017233	19,991.52 #####
7/25/2023	V012299--Corina Stout	10017751	41.67 In Transit
7/18/2023	V012299--Corina Stout	10017544	41.67 In Transit
7/18/2023	V012299--Corina Stout	Voided - 10017346	-41.67 #####
7/18/2023	V012299--Corina Stout	10017346	41.67 #####
7/25/2023	V013479--Courtnee Laughlin	10017752	41.67 #####
7/18/2023	V013479--Courtnee Laughlin	10017545	166.68 #####
7/18/2023	V013479--Courtnee Laughlin	Voided - 10017347	-166.68 #####
7/18/2023	V013479--Courtnee Laughlin	10017347	166.68 #####
7/25/2023	V012450--Creative Cultivation Studio, LLC	10017753	210.00 In Transit
7/6/2023	V012450--Creative Cultivation Studio, LLC	10017213	685.00 #####
7/25/2023	V008363--Crescendo Performing Arts Academy, Inc.	10017754	360.00 In Transit
7/25/2023	V012851--Cristina Grau	10017755	41.67 In Transit
7/18/2023	V012851--Cristina Grau	10017546	41.67 #####
7/18/2023	V012851--Cristina Grau	Voided - 10017348	-41.67 #####
7/18/2023	V012851--Cristina Grau	10017348	41.67 #####
7/25/2023	V008371--Critical Language Service, Inc.	10017756	370.00 In Transit
7/25/2023	V012300--Crystal Duran	10017757	250.02 In Transit
7/18/2023	V012301--Crystal Voice Studio	10017547	850.00 #####
7/18/2023	V012301--Crystal Voice Studio	Voided - 10017349	-850.00 #####
7/18/2023	V012301--Crystal Voice Studio	10017349	850.00 #####
7/11/2023	V012302--Customized Vision Care Optometry	10017234	650.00 #####
7/25/2023	V012852--Cynthia Carter	10017758	41.67 #####
7/18/2023	V012852--Cynthia Carter	10017548	41.67 #####
7/18/2023	V012852--Cynthia Carter	Voided - 10017350	-41.67 #####
7/18/2023	V012852--Cynthia Carter	10017350	41.67 #####
7/25/2023	V012525--Dan Coker	10017759	83.34 In Transit
7/18/2023	V012525--Dan Coker	10017549	41.67 #####
7/18/2023	V012525--Dan Coker	Voided - 10017351	-41.67 #####
7/18/2023	V012525--Dan Coker	10017351	41.67 #####
7/18/2023	V012853--Dana Birch	10017550	41.67 In Transit
7/18/2023	V012853--Dana Birch	Voided - 10017352	-41.67 #####
7/18/2023	V012853--Dana Birch	10017352	41.67 #####
7/11/2023	V012303--Dana Bisignano	10017235	480.00 #####
7/25/2023	V012304--Dance Dimensions Performing Arts Center	10017760	163.00 #####
7/11/2023	V008430--Dance Magic Studios	10017236	1,330.00 #####
7/25/2023	V012526--Danielle Olmos	10017761	41.67 #####
7/18/2023	V012526--Danielle Olmos	10017551	41.67 #####
7/18/2023	V012526--Danielle Olmos	Voided - 10017353	-41.67 #####
7/18/2023	V012526--Danielle Olmos	10017353	41.67 #####
7/11/2023	V008438--Darla Tighe dba Academy of Music	10017237	120.00 #####
7/18/2023	V013467--Dave Farey	10017552	325.76 #####
7/18/2023	V013467--Dave Farey	Voided - 10017354	-325.76 #####
7/18/2023	V013467--Dave Farey	10017354	325.76 #####
7/18/2023	V012320--David Harrison Faux	10017575	460.00 #####
7/18/2023	V012320--David Harrison Faux	Voided - 10017376	-460.00 #####
7/18/2023	V012320--David Harrison Faux	10017376	460.00 #####
7/25/2023	V012528--Dawn Tarasyuk	10017762	41.67 In Transit
7/18/2023	V012528--Dawn Tarasyuk	10017553	41.67 In Transit
7/18/2023	V012528--Dawn Tarasyuk	Voided - 10017355	-41.67 #####
7/18/2023	V012528--Dawn Tarasyuk	10017355	41.67 #####
7/18/2023	V012529--De Angelo's Music	10017554	570.00 In Transit

7/18/2023	V012529--De Angelo's Music	Voided - 10017356	-570.00 #####
7/18/2023	V012529--De Angelo's Music	10017356	570.00 #####
7/28/2023	V013507--Debbie Shiba	10018014	125.01 In Transit
7/18/2023	V012855--Debora Shiba	10017555	41.67 In Transit
7/18/2023	V012855--Debora Shiba	Voided - 10017357	-41.67 #####
7/18/2023	V012855--Debora Shiba	10017357	41.67 #####
7/18/2023	V006696--Debra K. Hardman dba Whispering Oak Stables	10017556	600.00 #####
7/18/2023	V006696--Debra K. Hardman dba Whispering Oak Stables	Voided - 10017358	-600.00 #####
7/18/2023	V006696--Debra K. Hardman dba Whispering Oak Stables	10017358	600.00 #####
7/11/2023	V012798--Define Dance Space	10017238	270.00 #####
7/25/2023	V008486--Desert Aquatics- Apple Valley	10017925	1,320.00 In Transit
7/25/2023	V012531--Desiree Lizcano	10017763	250.02 #####
7/25/2023	V013203--Deven Lozano	10017764	375.02 In Transit
7/18/2023	V008492--Diamond Bar Country Vaulters	10017557	100.00 #####
7/18/2023	V008492--Diamond Bar Country Vaulters	Voided - 10017359	-100.00 #####
7/18/2023	V008492--Diamond Bar Country Vaulters	10017359	100.00 #####
7/18/2023	V008495--Diamond Music Studio	10017558	140.00 #####
7/18/2023	V008495--Diamond Music Studio	Voided - 10017360	-140.00 #####
7/18/2023	V008495--Diamond Music Studio	10017360	140.00 #####
7/25/2023	V012532--Diana Hayes	10017765	41.67 #####
7/18/2023	V012532--Diana Hayes	10017559	41.67 #####
7/18/2023	V012532--Diana Hayes	Voided - 10017361	-41.67 #####
7/18/2023	V012532--Diana Hayes	10017361	41.67 #####
7/28/2023	V012533--Diana Long	10018015	83.34 In Transit
7/25/2023	V012856--Diana Ocegueda	10017766	166.68 In Transit
7/11/2023	V008505--Digital Image Solutions	10017239	603.17 #####
7/25/2023	V012534--Dona Sisk	10017767	291.69 In Transit
7/18/2023	V012534--Dona Sisk	10017560	41.67 In Transit
7/18/2023	V012534--Dona Sisk	Voided - 10017362	-41.67 #####
7/18/2023	V012534--Dona Sisk	10017362	41.67 #####
7/11/2023	V008556--Donald A. Jensen dba Jensen Piano Services	10017240	34.50 In Transit
7/18/2023	V012466--Dorothy Coughenour	10017561	517.19 #####
7/18/2023	V012466--Dorothy Coughenour	Voided - 10017363	-517.19 #####
7/18/2023	V012466--Dorothy Coughenour	10017363	517.19 #####
7/25/2023	V012711--Dr Angelica Prodan Piano Studio	10017926	2,240.00 #####
7/11/2023	V012761--Drawn2Art - Montrose	10017241	268.00 #####
7/25/2023	V003530--Drawn2Art - Rancho	10017927	1,164.00 In Transit
7/25/2023	V008587--Drum Sync Academy	10017928	585.00 In Transit
7/25/2023	V008622--Eaglecell Group LLC	10017929	12,393.46 In Transit
7/11/2023	V006072--Efrain Cordero	10017242	800.00 #####
7/18/2023	V008694--Ege Ozadam	10017562	83.34 In Transit
7/18/2023	V008694--Ege Ozadam	Voided - 10017364	-83.34 #####
7/18/2023	V008694--Ege Ozadam	10017364	83.34 #####
7/25/2023	V012538--Eileen Garcia	10017768	166.68 In Transit
7/25/2023	V008718--Elevated Martial Arts & Fitness	10017930	712.00 #####
7/25/2023	V012261--Eleven Elevation, LLC	10017931	1,325.00 In Transit
7/11/2023	V013102--Elite Academics, LLC	10017243	3,340.00 #####
7/11/2023	V008726--Elizabeth Arkin dba Elizabeth's Educational Support Services	10017244	550.00 #####
7/18/2023	V012539--Elizabeth Litton	10017563	41.67 #####
7/18/2023	V012539--Elizabeth Litton	Voided - 10017365	-41.67 #####
7/18/2023	V012539--Elizabeth Litton	10017365	41.67 #####
7/25/2023	V008727--Elizabeth Preston, MAT dba A&E Enterprises	10017932	875.00 In Transit
7/25/2023	V004175--EMH Sports USA Inc	10017933	3,515.00 #####
7/25/2023	V012540--Erica Gibson	10017769	83.34 In Transit
7/18/2023	V012540--Erica Gibson	10017564	251.93 #####
7/18/2023	V012540--Erica Gibson	Voided - 10017366	-251.93 #####
7/18/2023	V012540--Erica Gibson	10017366	251.93 #####

7/25/2023	V012541--Erica Hendricks	10017770	83.34 In Transit
7/18/2023	V012541--Erica Hendricks	10017565	41.67 In Transit
7/18/2023	V012541--Erica Hendricks	Voided - 10017367	-41.67 #####
7/18/2023	V012541--Erica Hendricks	10017367	41.67 #####
7/25/2023	V012633--Erica Seale	10017771	450.00 In Transit
7/25/2023	V008791--Erika S. Scheidel dba Ramos Piano Studio	10017772	180.00 #####
7/25/2023	V012310--Erin MacNabb	10017773	41.67 In Transit
7/18/2023	V012310--Erin MacNabb	10017566	41.67 In Transit
7/18/2023	V012310--Erin MacNabb	Voided - 10017368	-41.67 #####
7/18/2023	V012310--Erin MacNabb	10017368	41.67 #####
7/25/2023	V012543--Evelin Butler	10017774	41.67 In Transit
7/18/2023	V012543--Evelin Butler	10017567	41.67 In Transit
7/18/2023	V012543--Evelin Butler	Voided - 10017369	-41.67 #####
7/18/2023	V012543--Evelin Butler	10017369	41.67 #####
7/25/2023	V012312--Evelyn Flores Ochoa	10017775	375.02 In Transit
7/18/2023	V008815--Excel Taekwondo Academy	10017568	480.00 In Transit
7/18/2023	V008815--Excel Taekwondo Academy	Voided - 10017370	-480.00 #####
7/18/2023	V008815--Excel Taekwondo Academy	10017370	480.00 #####
7/25/2023	V004209--FEDEX	10017776	41.10 #####
7/25/2023	V003248--Fidelity Security Life Insurance Co. - Eye Med	10017934	2,155.68 In Transit
7/25/2023	V004218--Firestorm Freerunning Ultra LLC	10017935	600.00 In Transit
7/18/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	10017569	460.00 In Transit
7/18/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	Voided - 10017371	-460.00 #####
7/18/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	10017371	460.00 #####
7/11/2023	V008955--Friends of Leaps & Bounds Pediatric Therapy	10017245	715.00 #####
7/25/2023	V003545--Fun With Horses	10017777	400.00 #####
7/11/2023	V003545--Fun With Horses	10017246	1,600.00 #####
7/18/2023	V012316--Gabrielle Borja	10017570	83.34 In Transit
7/18/2023	V012316--Gabrielle Borja	Voided - 10017372	-83.34 #####
7/18/2023	V012316--Gabrielle Borja	10017372	83.34 #####
7/31/2023	V008980--Galaxy Kids LLC	Voided - 10016133	-475.00 #####
7/25/2023	V012547--Glenda Jarboe	10017778	291.69 In Transit
7/18/2023	V012547--Glenda Jarboe	10017571	41.67 #####
7/18/2023	V012547--Glenda Jarboe	Voided - 10017373	-41.67 #####
7/18/2023	V012547--Glenda Jarboe	10017373	41.67 #####
7/25/2023	V009015--Glendora Music and Arts School	10017936	830.00 #####
7/25/2023	V012857--Grace Jeong	10017779	41.67 In Transit
7/18/2023	V012857--Grace Jeong	10017572	41.67 #####
7/18/2023	V012857--Grace Jeong	Voided - 10017374	-41.67 #####
7/18/2023	V012857--Grace Jeong	10017374	41.67 #####
7/11/2023	V009049--Gracie Barra Chino, Inc	10017247	1,194.00 #####
7/25/2023	V004285--Gracie Barra Upland LLC	10017937	23,240.00 In Transit
7/18/2023	V012319--Gracie Humaita Beaumont Jiu-Jitsu	10017573	2,544.00 #####
7/18/2023	V012712--Gryphon Archery & Fencing Academy	10017574	750.00 In Transit
7/18/2023	V012712--Gryphon Archery & Fencing Academy	Voided - 10017375	-750.00 #####
7/18/2023	V012712--Gryphon Archery & Fencing Academy	10017375	750.00 #####
7/25/2023	V013133--Hangar 18 Climbing Gyms - East Riverside	10017780	150.00 In Transit
7/25/2023	V013468--Hangar 18 Climbing Gyms - Mission Viejo	10017938	630.00 In Transit
7/25/2023	V013469--Hangar 18 Climbing Gyms - Rancho Cucamonga	10017939	846.00 In Transit
7/25/2023	V013470--Hangar 18 Climbing Gyms - Upland	10017940	4,156.00 In Transit
7/25/2023	V013472--Hangar 18 Climbing Gyms- Riverside	10017941	2,264.00 In Transit
7/25/2023	V013473--Hangar 18 Climbing Gyms- South Bay	10017781	88.00 In Transit
7/25/2023	V009126--Happy Life Mix Martial Arts	10017942	1,620.00 In Transit
7/25/2023	V009134--Harvest Small Business Finance	10017943	52,199.56 In Transit
7/25/2023	V009136--Havenwood Academy, Inc.	10017944	20,547.90 In Transit
7/25/2023	V009155--Heart & Pride Muay Thai	10017945	896.00 In Transit
7/25/2023	V012548--Heather DeWittie	10017783	41.67 In Transit

7/25/2023	V009160--Heather Normandie dba Normandie Music Studio	10017784	460.00 #####
7/11/2023	V009162--Heavens Ranch Rescue	10017248	760.00 #####
7/18/2023	V009183--High Desert Gymnastics Center	10017576	817.00 #####
7/18/2023	V009183--High Desert Gymnastics Center	Voided - 10017378	-53.00 #####
7/18/2023	V009183--High Desert Gymnastics Center	Voided - 10017378	-764.00 #####
7/18/2023	V009183--High Desert Gymnastics Center	10017378	53.00 #####
7/18/2023	V009183--High Desert Gymnastics Center	10017377	764.00 #####
7/11/2023	V009207--Hoffman Professionals, LLC	10017249	1,024.00 #####
7/25/2023	V004335--Homeschool Spanish Academy Inc.	10017785	279.00 In Transit
7/11/2023	V009218--Hooked on Phonics	10017250	311.26 #####
7/25/2023	V009220--Hooves of Laguna Springs	10017946	1,475.00 #####
7/25/2023	V009230--Hospitality Eyecare Center	10017947	1,930.50 In Transit
7/11/2023	V009230--Hospitality Eyecare Center	10017251	2,230.00 In Transit
7/11/2023	V004341--Huntington Music	10017252	1,630.00 #####
7/25/2023	V009304--Inland Pacific Ballet Academy	10017948	486.00 In Transit
7/25/2023	V012325--Inspire PAC	10017786	192.00 In Transit
7/25/2023	V013187--Instructure, Inc	10017787	198.00 #####
7/25/2023	V013205--Iris Duran	10017788	375.02 #####
7/11/2023	V009350--Iron Fist Martial Arts	10017253	410.00 #####
7/18/2023	V013082--Iron Spikes Training	10017577	690.00 #####
7/18/2023	V013082--Iron Spikes Training	Voided - 10017378	-690.00 #####
7/18/2023	V013082--Iron Spikes Training	10017379	690.00 #####
7/18/2023	V012327--Jaclynn Williams	10017578	291.69 #####
7/18/2023	V012327--Jaclynn Williams	Voided - 10017380	-291.69 #####
7/18/2023	V012327--Jaclynn Williams	10017380	291.69 #####
7/28/2023	V012549--Jacqueline Marais	10018016	41.67 In Transit
7/25/2023	V012549--Jacqueline Marais	10017789	41.67 In Transit
7/18/2023	V012549--Jacqueline Marais	10017579	41.67 In Transit
7/18/2023	V012549--Jacqueline Marais	Voided - 10017380	-41.67 #####
7/18/2023	V012549--Jacqueline Marais	10017381	41.67 #####
7/18/2023	V012328--Jaime Bradley	10017580	41.67 In Transit
7/18/2023	V012328--Jaime Bradley	Voided - 10017380	-41.67 #####
7/18/2023	V012328--Jaime Bradley	10017382	41.67 #####
7/25/2023	V012550--Jaime Gott	10017790	125.01 In Transit
7/18/2023	V012550--Jaime Gott	10017581	41.67 #####
7/18/2023	V012550--Jaime Gott	Voided - 10017380	-41.67 #####
7/18/2023	V012550--Jaime Gott	10017383	41.67 #####
7/25/2023	V012551--James Casey	10017791	41.67 #####
7/25/2023	V012952--Janelle Corpuz Hethcoat , KIN LLC	10017949	2,900.00 In Transit
7/25/2023	V012552--Janet Brinegar	10017792	125.01 In Transit
7/18/2023	V012552--Janet Brinegar	10017582	575.49 In Transit
7/18/2023	V012552--Janet Brinegar	Voided - 10017380	-533.82 #####
7/18/2023	V012552--Janet Brinegar	Voided - 10017380	-41.67 #####
7/18/2023	V012552--Janet Brinegar	10017385	533.82 #####
7/18/2023	V012552--Janet Brinegar	10017384	41.67 #####
7/25/2023	V013206--Jasmine Viveros	10017793	291.69 In Transit
7/18/2023	V013206--Jasmine Viveros	10017583	208.35 In Transit
7/18/2023	V013206--Jasmine Viveros	Voided - 10017380	-208.35 #####
7/18/2023	V013206--Jasmine Viveros	10017386	208.35 #####
7/25/2023	V012553--Jason Spadaro	10017794	41.67 In Transit
7/18/2023	V012553--Jason Spadaro	10017584	41.67 #####
7/18/2023	V012553--Jason Spadaro	Voided - 10017380	-41.67 #####
7/18/2023	V012553--Jason Spadaro	10017387	41.67 #####
7/25/2023	V012555--Jason White	10017795	41.67 In Transit
7/18/2023	V012555--Jason White	10017585	41.67 In Transit
7/18/2023	V012555--Jason White	Voided - 10017380	-41.67 #####
7/18/2023	V012555--Jason White	10017388	41.67 #####

7/25/2023	V013207--Javier Rivera	10017796	437.57 In Transit
7/25/2023	V012556--Jennette Trask	10017797	41.67 #####
7/18/2023	V012556--Jennette Trask	10017586	41.67 #####
7/18/2023	V012556--Jennette Trask	Voided - 10017385	-41.67 #####
7/18/2023	V012556--Jennette Trask	10017389	41.67 #####
7/25/2023	V012858--Jennifer Bennett	10017798	125.01 In Transit
7/18/2023	V012858--Jennifer Bennett	10017587	41.67 In Transit
7/18/2023	V012858--Jennifer Bennett	Voided - 10017390	-41.67 #####
7/18/2023	V012858--Jennifer Bennett	10017390	41.67 #####
7/25/2023	V012557--Jennifer Ikari	10017799	41.67 In Transit
7/18/2023	V012557--Jennifer Ikari	10017588	83.34 In Transit
7/18/2023	V012557--Jennifer Ikari	Voided - 10017391	-83.34 #####
7/18/2023	V012557--Jennifer Ikari	10017391	83.34 #####
7/18/2023	V012329--Jennifer Pierce	10017589	41.67 #####
7/18/2023	V012329--Jennifer Pierce	Voided - 10017392	-41.67 #####
7/18/2023	V012329--Jennifer Pierce	10017392	41.67 #####
7/25/2023	V012558--Jennifer Stanford	10017800	125.01 #####
7/18/2023	V012558--Jennifer Stanford	10017590	41.67 #####
7/18/2023	V012558--Jennifer Stanford	Voided - 10017393	-41.67 #####
7/18/2023	V012558--Jennifer Stanford	10017393	41.67 #####
7/28/2023	V013508--Jennifer Walnum	10018017	41.67 In Transit
7/25/2023	V012559--Jess M Drake	10017801	208.35 #####
7/25/2023	V012560--Jessica Balague	10017802	41.67 In Transit
7/18/2023	V012560--Jessica Balague	10017591	41.67 In Transit
7/18/2023	V012560--Jessica Balague	Voided - 10017394	-41.67 #####
7/18/2023	V012560--Jessica Balague	10017394	41.67 #####
7/25/2023	V013209--Jessica Rayos	10017803	83.34 #####
7/18/2023	V013209--Jessica Rayos	10017592	41.67 #####
7/18/2023	V013209--Jessica Rayos	Voided - 10017395	-41.67 #####
7/18/2023	V013209--Jessica Rayos	10017395	41.67 #####
7/25/2023	V012561--Jessica Ronquillo	10017804	333.36 In Transit
7/25/2023	V012562--Jessica Tavares	10017805	41.67 #####
7/18/2023	V012562--Jessica Tavares	10017593	41.67 #####
7/18/2023	V012562--Jessica Tavares	Voided - 10017396	-41.67 #####
7/18/2023	V012562--Jessica Tavares	10017396	41.67 #####
7/18/2023	V012563--Jessica Ting	10017594	41.67 #####
7/18/2023	V012563--Jessica Ting	Voided - 10017397	-41.67 #####
7/18/2023	V012563--Jessica Ting	10017397	41.67 #####
7/25/2023	V012564--Jill James	10017806	41.67 In Transit
7/18/2023	V012564--Jill James	10017595	83.34 #####
7/18/2023	V012564--Jill James	Voided - 10017398	-83.34 #####
7/18/2023	V012564--Jill James	10017398	83.34 #####
7/25/2023	V012860--Jinna Luongo	10017807	41.67 #####
7/18/2023	V012860--Jinna Luongo	10017596	41.67 #####
7/18/2023	V012860--Jinna Luongo	Voided - 10017399	-41.67 #####
7/18/2023	V012860--Jinna Luongo	10017399	41.67 #####
7/25/2023	V012565--Jocelyn Kamura	10017808	83.34 In Transit
7/18/2023	V012565--Jocelyn Kamura	10017597	83.34 #####
7/18/2023	V012565--Jocelyn Kamura	Voided - 10017400	-83.34 #####
7/18/2023	V012565--Jocelyn Kamura	10017400	83.34 #####
7/25/2023	V012330--Jodi Tanaka	10017809	62.51 In Transit
7/18/2023	V012330--Jodi Tanaka	10017598	41.67 #####
7/18/2023	V012330--Jodi Tanaka	Voided - 10017401	-41.67 #####
7/18/2023	V012330--Jodi Tanaka	10017401	41.67 #####
7/18/2023	V013210--Jodi Walsh	10017599	41.67 In Transit
7/18/2023	V013210--Jodi Walsh	Voided - 10017402	-41.67 #####
7/18/2023	V013210--Jodi Walsh	10017402	41.67 #####

7/25/2023	V009427--John Maellaro dba Wanna Learn Piano	10017950	525.00 In Transit
7/25/2023	V009430--John O'Neill dba John Duke Music	10017951	2,650.00 #####
7/25/2023	V012566--Josephine Maalouf	10017810	125.01 In Transit
7/18/2023	V012566--Josephine Maalouf	10017600	41.67 In Transit
7/18/2023	V012566--Josephine Maalouf	Voided - 10017405	-41.67 #####
7/18/2023	V012566--Josephine Maalouf	10017403	41.67 #####
7/11/2023	V012636--Joshua Robbins	10017254	114.65 #####
7/18/2023	V009448--Jostens Inc	10017601	1,684.48 #####
7/18/2023	V012453--Joyce Billman	10017602	280.00 #####
7/18/2023	V012453--Joyce Billman	Voided - 10017404	-280.00 #####
7/18/2023	V012453--Joyce Billman	10017404	280.00 #####
7/11/2023	V012453--Joyce Billman	10017255	675.00 #####
7/25/2023	V010684--Joyfully Read!	10017811	330.00 In Transit
7/18/2023	V012567--Juanita Diaz de Leon	10017603	41.67 #####
7/18/2023	V012567--Juanita Diaz de Leon	Voided - 10017405	-41.67 #####
7/18/2023	V012567--Juanita Diaz de Leon	10017405	41.67 #####
7/25/2023	V012768--Julie Roszkowicz	10017952	541.67 #####
7/18/2023	V012768--Julie Roszkowicz	10017604	458.37 #####
7/18/2023	V012768--Julie Roszkowicz	Voided - 10017406	-458.37 #####
7/18/2023	V012768--Julie Roszkowicz	10017406	458.37 #####
7/25/2023	V012861--Julie Sato	10017812	41.67 In Transit
7/18/2023	V012861--Julie Sato	10017605	41.67 #####
7/18/2023	V012861--Julie Sato	Voided - 10017407	-41.67 #####
7/18/2023	V012861--Julie Sato	10017407	41.67 #####
7/25/2023	V009457--Jump and Schout Therapy, Inc.	10017953	1,863.32 In Transit
7/11/2023	V009457--Jump and Schout Therapy, Inc.	10017256	10,181.63 #####
7/25/2023	V009470--JYS Taekwondo	10017813	185.00 #####
7/11/2023	V004418--Kaiser Foundation Health Plan Inc	10017257	141,096.91 #####
7/28/2023	V012568--Karen Don Vito	10018018	41.67 In Transit
7/25/2023	V012568--Karen Don Vito	10017814	41.67 #####
7/18/2023	V012568--Karen Don Vito	10017606	41.67 In Transit
7/18/2023	V012568--Karen Don Vito	Voided - 10017408	-41.67 #####
7/18/2023	V012568--Karen Don Vito	10017408	41.67 #####
7/25/2023	V012862--Karissa Tarbell	10017815	83.34 In Transit
7/18/2023	V012862--Karissa Tarbell	10017607	125.01 In Transit
7/18/2023	V012862--Karissa Tarbell	Voided - 10017409	-125.01 #####
7/18/2023	V012862--Karissa Tarbell	10017409	125.01 #####
7/25/2023	V012569--Kathryn Nelson	10017816	41.67 In Transit
7/18/2023	V012569--Kathryn Nelson	10017608	41.67 In Transit
7/18/2023	V012569--Kathryn Nelson	Voided - 10017410	-41.67 #####
7/18/2023	V012569--Kathryn Nelson	10017410	41.67 #####
7/25/2023	V013482--Kathy Ramirez	10017817	41.67 #####
7/18/2023	V013482--Kathy Ramirez	10017609	458.37 #####
7/18/2023	V013482--Kathy Ramirez	Voided - 10017411	-458.37 #####
7/18/2023	V013482--Kathy Ramirez	10017411	458.37 #####
7/25/2023	V013524--Katie Ramirez	10017954	541.67 #####
7/11/2023	V012455--Keely Hawkes	10017258	660.00 In Transit
7/18/2023	V012863--Kelsea Maule	10017610	83.34 In Transit
7/18/2023	V012863--Kelsea Maule	Voided - 10017412	-83.34 #####
7/18/2023	V012863--Kelsea Maule	10017412	83.34 #####
7/25/2023	V012570--Kendra Surek	10017818	125.01 In Transit
7/18/2023	V012570--Kendra Surek	10017611	41.67 #####
7/18/2023	V012570--Kendra Surek	Voided - 10017413	-41.67 #####
7/18/2023	V012570--Kendra Surek	10017413	41.67 #####
7/25/2023	V009499--Kenpo Combat Academy	10017955	525.00 In Transit
7/11/2023	V009499--Kenpo Combat Academy	10017259	815.00 #####
7/11/2023	V009503--Kevin Lee dba Thinkers Outside the Box	10017260	140.00 #####

7/11/2023	V009509--Kids Club Spanish School	10017261	342.00 #####
7/25/2023	V009513--KidsArt-Glendora, Inc.	10017819	310.00 #####
7/11/2023	V009513--KidsArt-Glendora, Inc.	10017262	1,208.00 #####
7/11/2023	V012263--Kim's Taekwondo Institute	10017263	1,600.00 #####
7/28/2023	V012571--Kimberly Zamora	10018019	41.67 In Transit
7/18/2023	V012571--Kimberly Zamora	10017612	41.67 In Transit
7/18/2023	V012571--Kimberly Zamora	Voided - 10017414	-41.67 #####
7/18/2023	V012571--Kimberly Zamora	10017414	41.67 #####
7/25/2023	V009517--Kims Hapkido Yucaipa	10017956	2,615.00 In Transit
7/25/2023	V012572--Kirsten Anderson	10017820	83.34 #####
7/18/2023	V012572--Kirsten Anderson	10017613	41.67 #####
7/18/2023	V012572--Kirsten Anderson	Voided - 10017415	-41.67 #####
7/18/2023	V012572--Kirsten Anderson	10017415	41.67 #####
7/18/2023	V004434--Kitchen Stewardship, LLC	10017614	149.95 In Transit
7/18/2023	V004434--Kitchen Stewardship, LLC	Voided - 10017416	-149.95 #####
7/18/2023	V004434--Kitchen Stewardship, LLC	10017416	149.95 #####
7/31/2023	V009539--Knowledge and Wisdom Tutoring	Voided - 10017017	-640.00 #####
7/25/2023	V012574--Kristin Buller	10017821	83.34 #####
7/18/2023	V012575--Kristin Hendrix	10017615	41.67 #####
7/18/2023	V012575--Kristin Hendrix	Voided - 10017417	-41.67 #####
7/18/2023	V012575--Kristin Hendrix	10017417	41.67 #####
7/25/2023	V012576--Kristina Darbinian	10017822	41.67 #####
7/18/2023	V012576--Kristina Darbinian	10017616	41.67 #####
7/18/2023	V012576--Kristina Darbinian	Voided - 10017418	-41.67 #####
7/18/2023	V012576--Kristina Darbinian	10017418	41.67 #####
7/25/2023	V013525--Kristina Sanchez	10017823	41.67 In Transit
7/25/2023	V012338--Kristy McKindley	10017824	41.67 #####
7/18/2023	V012338--Kristy McKindley	10017617	41.67 In Transit
7/18/2023	V012338--Kristy McKindley	Voided - 10017419	-41.67 #####
7/18/2023	V012338--Kristy McKindley	10017419	41.67 #####
7/28/2023	V012577--Kristy Philips	10018020	41.67 In Transit
7/25/2023	V012577--Kristy Philips	10017825	166.68 #####
7/18/2023	V012577--Kristy Philips	10017618	83.34 #####
7/18/2023	V012577--Kristy Philips	Voided - 10017420	-83.34 #####
7/18/2023	V012577--Kristy Philips	10017420	83.34 #####
7/25/2023	V012578--Kristyn Duncan	10017826	41.67 #####
7/18/2023	V012578--Kristyn Duncan	10017619	41.67 #####
7/18/2023	V012578--Kristyn Duncan	Voided - 10017421	-41.67 #####
7/18/2023	V012578--Kristyn Duncan	10017421	41.67 #####
7/25/2023	V012579--Krystal Yancey	10017827	41.67 #####
7/18/2023	V012579--Krystal Yancey	10017620	41.67 #####
7/18/2023	V012579--Krystal Yancey	Voided - 10017422	-41.67 #####
7/18/2023	V012579--Krystal Yancey	10017422	41.67 #####
7/18/2023	V013439--Kumon Culver City North	10017701	4,540.00 In Transit
7/25/2023	V009563--Kumon Math and Reading Center - Moreno Valley	10017957	1,440.00 #####
7/25/2023	V009570--Kumon Math and Reading Center of Ontario	10017958	635.00 In Transit
7/25/2023	V009572--Kumon Math and Reading Center of Upland	10017959	600.00 #####
7/25/2023	V009566--Kumon Math and Reading Victorville	10017960	2,720.00 In Transit
7/18/2023	V013005--LA Kings Icetown Riverside	10017621	288.00 In Transit
7/18/2023	V013005--LA Kings Icetown Riverside	Voided - 10017423	-288.00 #####
7/18/2023	V013005--LA Kings Icetown Riverside	10017423	288.00 #####
7/11/2023	V005254--Lake Arrowhead School of Dance	10017264	280.00 #####
7/25/2023	V012413--Laura Lyman Grote	10017828	160.00 #####
7/11/2023	V012413--Laura Lyman Grote	10017265	320.00 #####
7/18/2023	V013483--Lauren Laudermill	10017622	83.34 #####
7/18/2023	V013483--Lauren Laudermill	Voided - 10017424	-83.34 #####
7/18/2023	V013483--Lauren Laudermill	10017424	83.34 #####

7/25/2023	V004450--Law Office of Jennifer McQuarrie	10017961	814.00 In Transit
7/28/2023	V012580--Leana Carroll	10018021	41.67 #####
7/18/2023	V012580--Leana Carroll	10017623	83.34 #####
7/18/2023	V012580--Leana Carroll	Voided - 10017425	-83.34 #####
7/18/2023	V012580--Leana Carroll	10017425	83.34 #####
7/25/2023	V004457--Leaps & Bounds Pediatric Therapy	10017962	2,956.66 #####
7/25/2023	V009643--Learn Japanese Now	10017829	195.00 In Transit
7/18/2023	V003582--Learning Wins	10017624	524.00 #####
7/18/2023	V003582--Learning Wins	Voided - 10017425	-524.00 #####
7/18/2023	V003582--Learning Wins	10017426	524.00 #####
7/18/2023	V009668--Legacy Dance Company	10017702	2,785.00 #####
7/25/2023	V012953--Legends Athletic Performance	10017963	790.00 #####
7/25/2023	V009695--Lily Diehl Music Studio	10017964	675.00 In Transit
7/25/2023	V012341--Lindsey Mack	10017830	416.70 In Transit
7/25/2023	V012581--Lisa Reyes	10017831	41.67 In Transit
7/18/2023	V012581--Lisa Reyes	10017625	41.67 #####
7/18/2023	V012581--Lisa Reyes	Voided - 10017425	-41.67 #####
7/18/2023	V012581--Lisa Reyes	10017427	41.67 #####
7/25/2023	V012582--Lisa Salazar	10017832	83.34 In Transit
7/25/2023	V009709--Lisa Tucker dba Tuckerworks Art Studio	10017965	658.00 In Transit
7/11/2023	V009715--Little Ears Therapy Center	10017266	3,240.00 #####
7/11/2023	V009718--Little School of Music	10017267	426.00 #####
7/11/2023	V012344--Los Angeles School of Music	10017268	400.00 #####
7/25/2023	V012345--Maele Vaitai	10017833	41.67 In Transit
7/25/2023	V009811--Magical Steps	10017834	120.00 In Transit
7/25/2023	V009830--Marcelo Mafra Brazilian Jiu Jitsu	10017835	405.00 In Transit
7/25/2023	V012584--Marcus Anderson	10017836	83.34 #####
7/25/2023	V012583--Margaret Conway	10017837	62.51 In Transit
7/18/2023	V012583--Margaret Conway	10017626	83.34 #####
7/18/2023	V012583--Margaret Conway	Voided - 10017425	-83.34 #####
7/18/2023	V012583--Margaret Conway	10017428	83.34 #####
7/25/2023	V012585--Maria Kirkbride	10017838	166.68 #####
7/18/2023	V012585--Maria Kirkbride	10017627	41.67 #####
7/18/2023	V012585--Maria Kirkbride	Voided - 10017425	-41.67 #####
7/18/2023	V012585--Maria Kirkbride	10017429	41.67 #####
7/28/2023	V013509--Maria Kuhlberg	10018022	41.67 In Transit
7/28/2023	V012586--Marilee Shook	10018023	41.67 #####
7/25/2023	V012586--Marilee Shook	10017839	83.34 #####
7/18/2023	V012586--Marilee Shook	10017628	41.67 #####
7/18/2023	V012586--Marilee Shook	Voided - 10017430	-41.67 #####
7/18/2023	V012586--Marilee Shook	10017430	41.67 #####
7/25/2023	V012587--Marisa Hurd	10017840	291.69 #####
7/18/2023	V012587--Marisa Hurd	10017629	41.67 #####
7/18/2023	V012587--Marisa Hurd	Voided - 10017430	-41.67 #####
7/18/2023	V012587--Marisa Hurd	10017431	41.67 #####
7/28/2023	V012588--Marissa Echevarria	10018024	41.67 In Transit
7/18/2023	V012588--Marissa Echevarria	10017630	41.67 #####
7/18/2023	V012588--Marissa Echevarria	Voided - 10017430	-41.67 #####
7/18/2023	V012588--Marissa Echevarria	10017432	41.67 #####
7/25/2023	V009840--Markley Chaffin dba Fox Haven Farm	10017841	100.00 In Transit
7/25/2023	V009845--Marshall McKoy dba Marshall's Drum Lessons	10017842	240.00 In Transit
7/18/2023	V009846--Martha Alfaro dba Martha & Sons Cleaning Services	10017631	570.00 #####
7/18/2023	V009846--Martha Alfaro dba Martha & Sons Cleaning Services	Voided - 10017430	-570.00 #####
7/18/2023	V009846--Martha Alfaro dba Martha & Sons Cleaning Services	10017433	570.00 #####
7/18/2023	V012589--Mary Harrison	10017632	41.67 In Transit
7/18/2023	V012589--Mary Harrison	Voided - 10017430	-41.67 #####
7/18/2023	V012589--Mary Harrison	10017434	41.67 #####

7/18/2023	V012443--Mary Rose Anderson	10017633	1,550.00 #####
7/25/2023	V009850--Mary Selby dba Mary Selby Music	10017966	1,025.00 In Transit
7/18/2023	V009861--Mathnasium of Chino	10017634	270.00 #####
7/18/2023	V009861--Mathnasium of Chino	Voided - 10017435	-270.00 #####
7/18/2023	V009861--Mathnasium of Chino	10017435	270.00 #####
7/25/2023	V012490--Mathnasium of Chino Hills	10017843	305.00 In Transit
7/18/2023	V013080--Mathnasium of Corona	10017635	688.00 In Transit
7/18/2023	V013080--Mathnasium of Corona	Voided - 10017436	-688.00 #####
7/18/2023	V013080--Mathnasium of Corona	10017436	688.00 #####
7/18/2023	V009863--Mathnasium of Eastvale	10017636	319.00 In Transit
7/18/2023	V009863--Mathnasium of Eastvale	Voided - 10017437	-319.00 #####
7/18/2023	V009863--Mathnasium of Eastvale	10017437	319.00 #####
7/11/2023	V012489--Mathnasium of Mission Viejo	10017269	600.00 #####
7/11/2023	V004530--Mathnasium of Rancho Cucamonga	10017270	900.00 #####
7/25/2023	V000068--McGraw-Hill LLC	10017967	1,397.95 #####
7/18/2023	V000068--McGraw-Hill LLC	10017703	62,171.36 #####
7/11/2023	V000068--McGraw-Hill LLC	10017271	36,087.48 #####
7/18/2023	V004547--MEL Science US LLC	10017637	230.34 In Transit
7/18/2023	V004547--MEL Science US LLC	Voided - 10017438	-230.34 #####
7/18/2023	V004547--MEL Science US LLC	10017438	230.34 #####
7/18/2023	V012347--Melanie Lusk	10017638	41.67 #####
7/18/2023	V012347--Melanie Lusk	Voided - 10017439	-41.67 #####
7/18/2023	V012347--Melanie Lusk	10017439	41.67 #####
7/28/2023	V012590--Melissa Alemar	10018035	459.81 In Transit
7/18/2023	V012591--Melissa Duralia	10017639	41.67 #####
7/18/2023	V012591--Melissa Duralia	Voided - 10017440	-41.67 #####
7/18/2023	V012591--Melissa Duralia	10017440	41.67 #####
7/25/2023	V012864--Melissa Ornelas	10017844	187.53 #####
7/18/2023	V012865--Michelle Gee	10017640	83.34 #####
7/18/2023	V012865--Michelle Gee	Voided - 10017441	-83.34 #####
7/18/2023	V012865--Michelle Gee	10017441	83.34 #####
7/25/2023	V012866--Michelle Wendell	10017846	218.17 In Transit
7/25/2023	V012866--Michelle Wendell	10017845	291.69 #####
7/18/2023	V012866--Michelle Wendell	10017641	193.88 #####
7/18/2023	V012866--Michelle Wendell	Voided - 10017442	-193.88 #####
7/18/2023	V012866--Michelle Wendell	10017442	193.88 #####
7/25/2023	V009950--Milligan Productions	10017847	450.00 In Transit
7/18/2023	V009966--Miss Karen's Piano Studio	10017642	2,515.00 #####
7/25/2023	V010011--Moonridge School of Dance	10017848	120.00 In Transit
7/11/2023	V004579--Mosaic Music Inc.	10017272	592.00 #####
7/25/2023	V013474--MotorPro Driving School	10017849	325.00 In Transit
7/25/2023	V010030--Mpact Sports Complex	10017968	2,180.00 #####
7/25/2023	V010046--Mubashera Chaudhry	10017850	225.00 In Transit
7/25/2023	V010056--MUSA Athletic Performance	10017969	880.00 In Transit
7/25/2023	V004594--Musicland	10017970	1,218.00 In Transit
7/25/2023	V010061--Muzikfun Education, Inc	10017851	160.00 In Transit
7/18/2023	V004602--N2Y, LLC	10017643	239.99 #####
7/18/2023	V004602--N2Y, LLC	Voided - 10017444	-239.99 #####
7/18/2023	V004602--N2Y, LLC	10017443	239.99 #####
7/25/2023	V010073--Naader Reda	10017852	83.34 In Transit
7/18/2023	V010073--Naader Reda	10017644	41.67 In Transit
7/18/2023	V010073--Naader Reda	Voided - 10017445	-41.67 #####
7/18/2023	V010073--Naader Reda	10017444	41.67 #####
7/18/2023	V010078--Nancy Byron dba Hesperia Piano Lessons with Ms. Nar	10017645	316.00 #####
7/18/2023	V010078--Nancy Byron dba Hesperia Piano Lessons with Ms. Nar	Voided - 10017446	-316.00 #####
7/18/2023	V010078--Nancy Byron dba Hesperia Piano Lessons with Ms. Nar	10017445	316.00 #####
7/25/2023	V012350--Natalie Aguirre	10017853	291.69 #####

7/25/2023	V010084--Natalie Garton dba Garton Family Music	10017971	1,710.00 In Transit
7/25/2023	V010122--Nearpod Inc.	10017972	5,200.00 In Transit
7/25/2023	V010124--Neighborhood Music School Inc.	10017854	160.00 #####
7/25/2023	V012592--Nelly Samaniego	10017855	166.68 In Transit
7/25/2023	V013215--New Breed Martial Arts - Oak Hills	10017973	637.00 In Transit
7/18/2023	V010153--NHC1997 Inc	10017646	369.00 #####
7/18/2023	V010153--NHC1997 Inc	Voided - 10017446	-369.00 #####
7/18/2023	V010153--NHC1997 Inc	10017446	369.00 #####
7/28/2023	V012593--Nicole Balogh	10018025	208.35 In Transit
7/18/2023	V012593--Nicole Balogh	10017647	41.67 In Transit
7/18/2023	V012593--Nicole Balogh	Voided - 10017447	-41.67 #####
7/18/2023	V012593--Nicole Balogh	10017447	41.67 #####
7/25/2023	V012594--Nicole Bryant	10017857	49.78 #####
7/25/2023	V012594--Nicole Bryant	10017856	41.67 #####
7/18/2023	V012594--Nicole Bryant	10017648	41.67 #####
7/18/2023	V012594--Nicole Bryant	Voided - 10017448	-41.67 #####
7/18/2023	V012594--Nicole Bryant	10017448	41.67 #####
7/25/2023	V012595--Nicole Ornelas	10017858	83.34 In Transit
7/18/2023	V012595--Nicole Ornelas	10017649	41.67 In Transit
7/18/2023	V012595--Nicole Ornelas	Voided - 10017449	-41.67 #####
7/18/2023	V012595--Nicole Ornelas	10017449	41.67 #####
7/11/2023	V010170--Noble Fitness Inc	10017273	1,350.00 #####
7/18/2023	V004635--Noonan Family Swim School, Inc.	10017650	291.00 In Transit
7/18/2023	V004635--Noonan Family Swim School, Inc.	Voided - 10017450	-291.00 #####
7/18/2023	V004635--Noonan Family Swim School, Inc.	10017450	291.00 #####
7/25/2023	V006414--ODP Business Solutions, LLC	10017974	515.24 In Transit
7/25/2023	V013484--Olivia Sarbu	10017859	250.02 In Transit
7/18/2023	V013484--Olivia Sarbu	10017651	250.02 In Transit
7/18/2023	V013484--Olivia Sarbu	Voided - 10017451	-250.02 #####
7/18/2023	V013484--Olivia Sarbu	10017451	250.02 #####
7/18/2023	V010265--On Pointe Dance Studio	10017652	1,065.00 In Transit
7/18/2023	V010265--On Pointe Dance Studio	Voided - 10017452	-1,065.00 #####
7/18/2023	V010265--On Pointe Dance Studio	10017452	1,065.00 #####
7/25/2023	V010285--Orange County Music and Dance Inc.	10017861	225.00 #####
7/25/2023	V010285--Orange County Music and Dance Inc.	10017860	225.00 #####
7/25/2023	V004666--Outschool, Inc.	10017975	654.00 #####
7/18/2023	V004666--Outschool, Inc.	10017653	1,146.00 #####
7/18/2023	V004666--Outschool, Inc.	Voided - 10017453	-1,146.00 #####
7/18/2023	V004666--Outschool, Inc.	10017453	1,146.00 #####
7/11/2023	V004666--Outschool, Inc.	10017274	216.00 #####
7/11/2023	V010304--Ovation School for the Performing Arts	10017275	620.00 In Transit
7/25/2023	V012355--Ozcanli Academy	10017976	960.00 In Transit
7/25/2023	V010314--Pacific Ballet Conservatory	10017862	252.00 In Transit
7/25/2023	V012923--ParentSquare, Inc	10017977	11,300.00 In Transit
7/25/2023	V004688--Partners in Special Education, Inc.	10017978	15,480.00 In Transit
7/18/2023	V004688--Partners in Special Education, Inc.	10017654	1,150.00 #####
7/18/2023	V004688--Partners in Special Education, Inc.	Voided - 10017454	-1,150.00 #####
7/18/2023	V004688--Partners in Special Education, Inc.	10017454	1,150.00 #####
7/11/2023	V004688--Partners in Special Education, Inc.	10017276	47,147.75 #####
7/25/2023	V012596--Pauline Takhar	10017863	41.67 In Transit
7/18/2023	V012596--Pauline Takhar	10017655	83.34 #####
7/18/2023	V012596--Pauline Takhar	Voided - 10017455	-83.34 #####
7/18/2023	V012596--Pauline Takhar	10017455	83.34 #####
7/28/2023	V003459--Payroll		916.68 #####
7/28/2023	V003459--Payroll		1,578.35 #####
7/25/2023	V003459--Payroll		2,850.00 #####
7/25/2023	V003459--Payroll		166,036.81 #####

7/25/2023	V003459--Payroll		688,542.25 #####
7/25/2023	V003459--Payroll		18,158.00 #####
7/12/2023	V003459--Payroll		958.35 #####
7/12/2023	V003459--Payroll		1,343.34 #####
7/10/2023	V003459--Payroll		2,850.00 #####
7/10/2023	V003459--Payroll		156,430.32 #####
7/10/2023	V003459--Payroll		676,429.49 #####
7/10/2023	V003459--Payroll		18,527.00 #####
7/25/2023	V010425--Pitney Bowes Bank, Inc. Reserve Account	10017979	3,000.00 In Transit
7/20/2023	V010425--Pitney Bowes Bank, Inc. Reserve Account	10017705	2,200.00 #####
7/11/2023	V004728--Play-Well TEKnologies	10017277	1,200.00 #####
7/11/2023	V010449--Pony Hayvin Ranch	10017278	250.00 #####
7/25/2023	V004744--Precision Gymnastics, Inc.	10017980	4,775.00 In Transit
7/25/2023	V004747--PresenceLearning, Inc.	10017981	2,890.00 In Transit
7/11/2023	V004747--PresenceLearning, Inc.	10017279	149,793.19 #####
7/25/2023	V012597--Priscilla Nooner	10017864	41.67 In Transit
7/18/2023	V012597--Priscilla Nooner	10017656	41.67 #####
7/18/2023	V012597--Priscilla Nooner	Voided - 10017456	-41.67 #####
7/18/2023	V012597--Priscilla Nooner	10017456	41.67 #####
7/18/2023	V012740--Profusion Talent Inc	10017657	600.00 #####
7/18/2023	V012740--Profusion Talent Inc	Voided - 10017457	-600.00 #####
7/18/2023	V012740--Profusion Talent Inc	10017457	600.00 #####
7/11/2023	V010534--PUMA Karate	10017280	800.00 #####
7/25/2023	V012598--Rachel Chun	10017865	83.34 In Transit
7/18/2023	V012598--Rachel Chun	10017658	41.67 #####
7/18/2023	V012598--Rachel Chun	Voided - 10017458	-41.67 #####
7/18/2023	V012598--Rachel Chun	10017458	41.67 #####
7/25/2023	V012600--Rebecca Taylor	10017866	41.67 In Transit
7/18/2023	V012600--Rebecca Taylor	10017659	41.67 In Transit
7/18/2023	V012600--Rebecca Taylor	Voided - 10017459	-41.67 #####
7/18/2023	V012600--Rebecca Taylor	10017459	41.67 #####
7/18/2023	V012867--Rebecca Thomas	10017660	41.67 In Transit
7/18/2023	V012867--Rebecca Thomas	Voided - 10017460	-41.67 #####
7/18/2023	V012867--Rebecca Thomas	10017460	41.67 #####
7/25/2023	V012601--Rebecca Yancey	10017867	166.68 In Transit
7/18/2023	V012601--Rebecca Yancey	10017661	41.67 #####
7/18/2023	V012601--Rebecca Yancey	Voided - 10017461	-41.67 #####
7/18/2023	V012601--Rebecca Yancey	10017461	41.67 #####
7/25/2023	V010603--Rebekah Cracraft dba My Gym High Desert	10017982	1,700.00 #####
7/25/2023	V010609--Red Dragon Karate Apple Valley	10017983	2,490.00 #####
7/11/2023	V010615--Redlands Art Association (RAA)	10017281	1,020.00 #####
7/25/2023	V010641--Renaissance Learning Inc.	10017984	54,771.77 In Transit
7/28/2023	V013217--Renee Gurley	10018026	41.67 In Transit
7/25/2023	V010663--Rheba Savoie dba Rheba Savoie Piano Lessons	10017868	200.00 #####
7/25/2023	V004798--Riff's Music	10017985	1,040.00 #####
7/25/2023	V010675--RingCentral Inc.	10017986	7,830.99 #####
7/25/2023	V012363--Robin Capalbo	10017987	945.00 In Transit
7/11/2023	V012763--Rockstars of Tomorrow - Huntington Beach	10017282	298.00 #####
7/18/2023	V010694--Rockstars of Tomorrow - La Verne	10017662	1,315.00 #####
7/11/2023	V010694--Rockstars of Tomorrow - La Verne	10017283	1,780.00 #####
7/25/2023	V012716--Rockstars of Tomorrow - Norco	10017869	322.00 In Transit
7/25/2023	V010695--Rockstars of Tomorrow - Rancho Cucamonga	10017870	170.00 #####
7/25/2023	V010698--Rockstars of Tomorrow- Riverside	10017988	500.00 #####
7/25/2023	V013058--Rosemary Sorola	10017871	270.00 In Transit
7/25/2023	V013058--Rosemary Sorola	Voided - 10016760	-270.00 #####
7/25/2023	V010721--Royal Griffith Farms, Inc.	10017989	495.00 In Transit
7/25/2023	V012868--RSL Aquatics	10017990	720.00 #####

7/18/2023	V012868--RSL Aquatics	10017663	240.00 #####
7/18/2023	V012868--RSL Aquatics	Voided - 10017462	-240.00 #####
7/18/2023	V012868--RSL Aquatics	10017462	240.00 #####
7/11/2023	V012868--RSL Aquatics	10017284	960.00 #####
7/25/2023	V012603--Ryan Miller	10017872	166.68 In Transit
7/18/2023	V012603--Ryan Miller	10017664	41.67 #####
7/18/2023	V012603--Ryan Miller	Voided - 10017462	-41.67 #####
7/18/2023	V012603--Ryan Miller	10017463	41.67 #####
7/18/2023	V013485--Samantha Wann	10017665	458.37 In Transit
7/18/2023	V013485--Samantha Wann	Voided - 10017462	-458.37 #####
7/18/2023	V013485--Samantha Wann	10017464	458.37 #####
7/25/2023	V010753--Sampa Brazilian Jiu Jitsu School, Inc	10017873	257.00 In Transit
7/27/2023	V005607--San Bernardino County Superintendent of Schools	10018009	246,715.19 #####
7/11/2023	V005607--San Bernardino County Superintendent of Schools	10017285	243,031.87 #####
7/25/2023	V010797--San Gabriel Volley	10017991	750.00 #####
7/18/2023	V010797--San Gabriel Volley	10017666	1,200.00 #####
7/18/2023	V010797--San Gabriel Volley	Voided - 10017462	-1,200.00 #####
7/18/2023	V010797--San Gabriel Volley	10017465	1,200.00 #####
7/25/2023	V012604--Sandra Sanderson	10017874	41.67 In Transit
7/18/2023	V012604--Sandra Sanderson	10017667	41.67 #####
7/18/2023	V012604--Sandra Sanderson	Voided - 10017462	-41.67 #####
7/18/2023	V012604--Sandra Sanderson	10017466	41.67 #####
7/11/2023	V010841--Sapao Brazilian Jiu Jitsu & Fitness LLC	10017286	835.00 #####
7/25/2023	V012605--Sarah Gilbert	10017875	41.67 In Transit
7/18/2023	V012605--Sarah Gilbert	10017668	41.67 #####
7/18/2023	V012605--Sarah Gilbert	Voided - 10017462	-41.67 #####
7/18/2023	V012605--Sarah Gilbert	10017467	41.67 #####
7/25/2023	V012606--Sarah Stevenson	10017876	208.35 In Transit
7/28/2023	V012607--Sarah Tirado	10018027	83.34 In Transit
7/18/2023	V012607--Sarah Tirado	10017669	41.67 #####
7/18/2023	V012607--Sarah Tirado	Voided - 10017462	-41.67 #####
7/18/2023	V012607--Sarah Tirado	10017468	41.67 #####
7/25/2023	V012366--Saundra Bogy dba Deeper Roots Homeschool	10017877	210.00 In Transit
7/11/2023	V012366--Saundra Bogy dba Deeper Roots Homeschool	10017287	105.00 In Transit
7/25/2023	V004853--School Pathways, LLC	10017992	45,791.92 In Transit
7/11/2023	V010933--Seishin Shotokan Karate	10017288	4,390.00 In Transit
7/25/2023	V012717--Sektor Jiu Jitsu Rowland Heights	10017878	310.00 #####
7/18/2023	V010950--Shalom School of Piano	10017670	300.00 #####
7/18/2023	V010950--Shalom School of Piano	Voided - 10017462	-300.00 #####
7/18/2023	V010950--Shalom School of Piano	10017469	300.00 #####
7/25/2023	V012609--Sharon Hernandez	10017879	208.35 #####
7/18/2023	V012609--Sharon Hernandez	10017671	41.67 #####
7/18/2023	V012609--Sharon Hernandez	Voided - 10017470	-41.67 #####
7/18/2023	V012609--Sharon Hernandez	10017470	41.67 #####
7/28/2023	V012869--Sheena Owens	10018028	41.67 In Transit
7/25/2023	V012869--Sheena Owens	10017880	41.67 In Transit
7/18/2023	V012869--Sheena Owens	10017672	41.67 In Transit
7/18/2023	V012869--Sheena Owens	Voided - 10017471	-41.67 #####
7/18/2023	V012869--Sheena Owens	10017471	41.67 #####
7/25/2023	V012870--Sheli Wilson	10017881	41.67 #####
7/18/2023	V012870--Sheli Wilson	10017673	41.67 #####
7/18/2023	V012870--Sheli Wilson	Voided - 10017472	-41.67 #####
7/18/2023	V012870--Sheli Wilson	10017472	41.67 #####
7/18/2023	V012741--Shenida Yu	10017674	41.67 In Transit
7/18/2023	V012741--Shenida Yu	Voided - 10017473	-41.67 #####
7/18/2023	V012741--Shenida Yu	10017473	41.67 #####
7/25/2023	V012610--Shermeena Grimsby	10017882	41.67 #####

7/18/2023	V012610--Shermeena Grimsby	10017675	41.67 #####
7/18/2023	V012610--Shermeena Grimsby	Voided - 10017474	-41.67 #####
7/18/2023	V012610--Shermeena Grimsby	10017474	41.67 #####
7/28/2023	V013218--Sherri Anderson	10018029	41.67 In Transit
7/18/2023	V013218--Sherri Anderson	10017676	41.67 In Transit
7/18/2023	V013218--Sherri Anderson	Voided - 10017475	-41.67 #####
7/18/2023	V013218--Sherri Anderson	10017475	41.67 #####
7/25/2023	V010964--Shirley Reid dba Algebra Tutoring Online	10017883	400.00 In Transit
7/11/2023	V004897--Silver Lakes Gymnastics	10017289	500.00 In Transit
7/25/2023	V012611--Silvia Jesolva	10017884	41.67 #####
7/18/2023	V012611--Silvia Jesolva	10017677	41.67 #####
7/18/2023	V012611--Silvia Jesolva	Voided - 10017476	-41.67 #####
7/18/2023	V012611--Silvia Jesolva	10017476	41.67 #####
7/28/2023	V011009--Sky Arnett	10018030	41.67 In Transit
7/11/2023	V006479--SoCalGas	10017290	16.40 #####
7/25/2023	V012612--Sofiya Turin	10017885	41.67 In Transit
7/18/2023	V012612--Sofiya Turin	10017678	41.67 #####
7/18/2023	V012612--Sofiya Turin	Voided - 10017477	-41.67 #####
7/18/2023	V012612--Sofiya Turin	10017477	41.67 #####
7/25/2023	V012871--Soojin Ha	10017886	41.67 In Transit
7/18/2023	V012871--Soojin Ha	10017679	41.67 #####
7/18/2023	V012871--Soojin Ha	Voided - 10017478	-41.67 #####
7/18/2023	V012871--Soojin Ha	10017478	41.67 #####
7/11/2023	V011097--Spirit Athletics dba High Desert Cheer LLC	10017291	100.00 #####
7/18/2023	V012374--Sprout & Blossom, LLC	10017680	975.00 #####
7/18/2023	V012374--Sprout & Blossom, LLC	Voided - 10017479	-975.00 #####
7/18/2023	V012374--Sprout & Blossom, LLC	10017479	975.00 #####
7/25/2023	V013132--Stacie Beadel	10017887	333.36 In Transit
7/18/2023	V013132--Stacie Beadel	10017681	250.02 In Transit
7/18/2023	V013132--Stacie Beadel	Voided - 10017480	-250.02 #####
7/18/2023	V013132--Stacie Beadel	10017480	250.02 #####
7/11/2023	V013132--Stacie Beadel	10017292	804.41 #####
7/25/2023	V004952--STEM Center USA	10017993	1,890.00 In Transit
7/28/2023	V012872--Stephanie Carrillo	10018031	41.67 In Transit
7/25/2023	V012872--Stephanie Carrillo	10017888	41.67 In Transit
7/18/2023	V012872--Stephanie Carrillo	10017682	125.01 #####
7/18/2023	V012872--Stephanie Carrillo	Voided - 10017481	-125.01 #####
7/18/2023	V012872--Stephanie Carrillo	10017481	125.01 #####
7/25/2023	V012613--Stephanie Cronshaw	10017890	241.04 In Transit
7/25/2023	V012613--Stephanie Cronshaw	10017889	83.34 In Transit
7/18/2023	V012613--Stephanie Cronshaw	10017683	41.67 In Transit
7/18/2023	V012613--Stephanie Cronshaw	Voided - 10017482	-41.67 #####
7/18/2023	V012613--Stephanie Cronshaw	10017482	41.67 #####
7/25/2023	V012375--Stephanie Hudson dba Hudson School of Piano	10017994	500.00 In Transit
7/25/2023	V011185--Studio K Dance Center	10017891	278.00 #####
7/25/2023	V011220--Susan Graves dba Graves Music School	10017995	900.00 #####
7/25/2023	V013219--Susan Masterson	10017892	83.34 #####
7/18/2023	V012379--Sylvia's Design Sewing Studio	10017684	280.00 #####
7/18/2023	V012379--Sylvia's Design Sewing Studio	Voided - 10017483	-280.00 #####
7/18/2023	V012379--Sylvia's Design Sewing Studio	10017483	280.00 #####
7/18/2023	V000097--T-Mobile	10017685	1,655.00 #####
7/25/2023	V011261--Tammy Flanders	10017996	555.00 #####
7/18/2023	V005000--Teacher Synergy, LLC	10017686	67.99 #####
7/18/2023	V005000--Teacher Synergy, LLC	Voided - 10017484	-67.99 #####
7/18/2023	V005000--Teacher Synergy, LLC	10017484	67.99 #####
7/18/2023	V005005--Temecula Music Teacher, LLC	10017687	500.00 #####
7/18/2023	V005005--Temecula Music Teacher, LLC	Voided - 10017485	-500.00 #####

7/18/2023	V005005--Temecula Music Teacher, LLC	10017485	500.00 #####
7/25/2023	V012614--Terra Fujii	10017893	83.34 In Transit
7/18/2023	V012614--Terra Fujii	10017688	41.67 #####
7/18/2023	V012614--Terra Fujii	Voided - 10017486	-41.67 #####
7/18/2023	V012614--Terra Fujii	10017486	41.67 #####
7/18/2023	V012383--The Backyard Schoolhouse	10017689	580.00 #####
7/18/2023	V012383--The Backyard Schoolhouse	Voided - 10017487	-580.00 #####
7/18/2023	V012383--The Backyard Schoolhouse	10017487	580.00 #####
7/25/2023	V011333--The Dance Center LLC	10017997	740.00 In Transit
7/25/2023	V012498--The Dance Shop	10017894	455.00 In Transit
7/25/2023	V012744--The Music Key School	10017998	1,984.50 #####
7/18/2023	V006579--The Riding Academy	10017690	450.00 In Transit
7/18/2023	V006579--The Riding Academy	Voided - 10017488	-450.00 #####
7/18/2023	V006579--The Riding Academy	10017488	450.00 #####
7/25/2023	V012615--Tina Rivera	10017895	250.02 #####
7/18/2023	V012615--Tina Rivera	10017691	41.67 #####
7/18/2023	V012615--Tina Rivera	Voided - 10017489	-41.67 #####
7/18/2023	V012615--Tina Rivera	10017489	41.67 #####
7/25/2023	V012387--To The Pointe Dance Productions	10017999	1,522.00 In Transit
7/14/2023	V013462--TotalPlan Business Interiors, Inc.	10017298	4,299.22 #####
7/25/2023	V012616--Tracey Uditsky	10017896	83.34 In Transit
7/18/2023	V012616--Tracey Uditsky	10017692	138.41 #####
7/18/2023	V012616--Tracey Uditsky	Voided - 10017490	-96.74 #####
7/18/2023	V012616--Tracey Uditsky	Voided - 10017490	-41.67 #####
7/18/2023	V012616--Tracey Uditsky	10017491	96.74 #####
7/18/2023	V012616--Tracey Uditsky	10017490	41.67 #####
7/25/2023	V012617--Tracy Myers	10017897	41.67 #####
7/18/2023	V012617--Tracy Myers	10017693	41.67 #####
7/18/2023	V012617--Tracy Myers	Voided - 10017491	-41.67 #####
7/18/2023	V012617--Tracy Myers	10017492	41.67 #####
7/25/2023	V011530--Trinity Therapeutic Riding Center	10018000	1,215.00 #####
7/25/2023	V012873--Trisha Pena	10017898	83.34 In Transit
7/28/2023	V011534--Trojan Storage of Rancho Cucamonga	10018032	737.00 In Transit
7/25/2023	V011540--Trudy Pannell dba Trudy Pannell Private Tutoring	10018001	700.00 #####
7/11/2023	V011561--Typing.com	10017293	4,628.40 #####
7/25/2023	V011601--United Pet Care LLC	10018002	1,197.00 In Transit
7/18/2023	V011612--Universal Martial Arts Centers - Chino Hills	10017694	810.00 In Transit
7/18/2023	V011612--Universal Martial Arts Centers - Chino Hills	Voided - 10017492	-810.00 #####
7/18/2023	V011612--Universal Martial Arts Centers - Chino Hills	10017493	810.00 #####
7/11/2023	V012464--Upland Martial Arts	10017294	120.00 #####
7/25/2023	V006057--UPS	10018003	2,349.36 #####
7/25/2023	V011646--Urban Edge Dance Co	10017899	245.00 In Transit
7/25/2023	V012618--Valarie Cabrera Campa	10017900	166.71 In Transit
7/18/2023	V012618--Valarie Cabrera Campa	10017695	83.34 #####
7/18/2023	V012618--Valarie Cabrera Campa	Voided - 10017493	-83.34 #####
7/18/2023	V012618--Valarie Cabrera Campa	10017494	83.34 #####
7/28/2023	V013510--Valerie Campa	10018033	41.67 In Transit
7/25/2023	V011668--Valley-Wide Elite Gymnastics	10017901	158.12 In Transit
7/25/2023	V011671--Vanessa Alexis Gomez dba Vanessa Alexis Studios	10017902	280.00 #####
7/25/2023	V000101--Verizon Wireless	10018004	9,120.47 In Transit
7/25/2023	V012876--Veronica Palacios	10017903	83.34 In Transit
7/18/2023	V012876--Veronica Palacios	10017696	41.67 #####
7/18/2023	V012876--Veronica Palacios	Voided - 10017494	-41.67 #####
7/18/2023	V012876--Veronica Palacios	10017495	41.67 #####
7/28/2023	V012392--Victoria McCraw	10018034	83.34 In Transit
7/25/2023	V012392--Victoria McCraw	10017904	166.68 #####
7/18/2023	V012392--Victoria McCraw	10017697	125.01 #####

7/18/2023	V012392--Victoria McCraw	Voided - 10017496	-125.01 #####
7/18/2023	V012392--Victoria McCraw	10017496	125.01 #####
7/25/2023	V011705--Victory Aquatics	10018005	1,090.00 #####
7/11/2023	V003727--Victory Tae Kwon Do USA	10017295	10,290.00 In Transit
7/18/2023	V006200--West Coast Krav Maga Wildomar, Inc.	10017698	358.00 In Transit
7/18/2023	V006200--West Coast Krav Maga Wildomar, Inc.	Voided - 10017498	-179.00 #####
7/18/2023	V006200--West Coast Krav Maga Wildomar, Inc.	Voided - 10017497	-179.00 #####
7/18/2023	V006200--West Coast Krav Maga Wildomar, Inc.	10017498	179.00 #####
7/18/2023	V006200--West Coast Krav Maga Wildomar, Inc.	10017497	179.00 #####
7/18/2023	V012640--Whole Child Therapy, Inc	10017704	5,250.00 #####
7/11/2023	V012640--Whole Child Therapy, Inc	10017296	4,425.00 #####
7/25/2023	V005167--WM Music Lessons, Inc	10018006	5,970.00 In Transit
7/11/2023	V011862--Wrightwood Education Studio	10017297	2,960.00 #####
7/18/2023	V013221--Wyler Bartschi	10017699	41.67 In Transit
7/18/2023	V013221--Wyler Bartschi	Voided - 10017499	-41.67 #####
7/18/2023	V013221--Wyler Bartschi	10017499	41.67 #####
7/25/2023	V012619--Yessenia Anaya	10017905	208.35 In Transit
7/25/2023	V012393--Yucaipa Swim Team	10018007	2,114.00 In Transit
7/25/2023	V011928--Z-Ultimate Self Defense Studios	10018008	860.00 In Transit
7/17/2023	V013475--Zinn Education Management, LLC	10017299	10,000.00 #####
Total for GMC General Checking			3,499,573.83

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Granite Mountain Charter
CDS #: 36-75051-0139188
Charter Approving Entity: Lucerne Valley Unified
County: San Bernardino
Charter #: 2033

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name
Business Advisor
Title
909-386-9676
Telephone
annette.baker@sbcss.net
Email address

For Approving Entity:

Olga Fisher
Name
Assistant Superintendent of Business
Title
760-248-6108
Telephone
olga_fisher@lucernevalleyusd.org
Email address

For Charter School:

Aaron Guibord
Name
CSMC - Consultant
Title
805-390-1813
Telephone
aguibord@csmci.com
Email address

To the entity that approved the charter school:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed Name: Brook MacMillan

Title: Executive Director

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

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

Date: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2022 to June 30, 2023

Charter School Name: Granite Mountain Charter

CDS #: 36-75051-0139188

Charter Approving Entity: Lucerne Valley Unified

County: San Bernardino

Charter #: 2033

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	36,761,650.00		36,761,650.00
Education Protection Account State Aid - Current Year	8012	697,144.00		697,144.00
State Aid - Prior Years	8019	(58,764.00)		(58,764.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	960,002.00		960,002.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		38,360,032.00	0.00	38,360,032.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		0.00	0.00
Special Education - Federal	8181, 8182		509,337.00	509,337.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	564,598.55	564,598.55
Total, Federal Revenues		0.00	1,073,935.55	1,073,935.55
3. Other State Revenues				
Special Education - State	StateRev SE		2,984,582.54	2,984,582.54
All Other State Revenues	StateRev AO	1,611,959.00	2,029,811.34	3,641,770.34
Total, Other State Revenues		1,611,959.00	5,014,393.88	6,626,352.88
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	250,407.79	0.00	250,407.79
Total, Local Revenues		250,407.79	0.00	250,407.79
5. TOTAL REVENUES		40,222,398.79	6,088,329.43	46,310,728.22
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	6,752,229.95	1,756,063.69	8,508,293.64
Certificated Pupil Support Salaries	1200	1,166,878.15	611,579.41	1,778,457.56
Certificated Supervisors' and Administrators' Salaries	1300	6,772,814.38	533,985.56	7,306,799.94
Other Certificated Salaries	1900	1,815,210.29	943,494.21	2,758,704.50
Total, Certificated Salaries		16,507,132.77	3,845,122.87	20,352,255.64
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	281,847.48	175,117.22	456,964.70
Noncertificated Support Salaries	2200	1,061,185.78	0.00	1,061,185.78
Noncertificated Supervisors' and Administrators' Salaries	2300	1,342,413.42	0.00	1,342,413.42
Clerical, Technical and Office Salaries	2400	422,887.78	0.00	422,887.78
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		3,108,334.46	175,117.22	3,283,451.68
3. Employee Benefits				
STRS	3101-3102	4,524,638.22	720,162.43	5,244,800.65
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	453,352.38	66,359.04	519,711.42

Health and Welfare Benefits	3401-3402	1,950,622.86	453,403.22	2,404,026.08
Unemployment Insurance	3501-3502	52,876.74	17,043.37	69,920.11
Workers' Compensation Insurance	3601-3602	133,301.78	32,665.82	165,967.60
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	171,363.22	0.00	171,363.22
Total, Employee Benefits		7,286,155.20	1,289,633.88	8,575,789.08
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	2,143,193.56	600.00	2,143,793.56
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	905,689.65	414,107.50	1,319,797.15
Noncapitalized Equipment	4400	847,652.65	0.00	847,652.65
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		3,896,535.86	414,707.50	4,311,243.36
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	97,252.90	28,600.00	125,852.90
Dues and Memberships	5300	24,807.54	0.00	24,807.54
Insurance	5400	369,006.00	0.00	369,006.00
Operations and Housekeeping Services	5500	9,852.97	0.00	9,852.97
Rentals, Leases, Repairs, and Noncap. Improvements	5600	191,812.45	0.00	191,812.45
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	8,073,377.94	510,487.20	8,583,865.14
Communications	5900	232,396.95	0.00	232,396.95
Total, Services and Other Operating Expenditures		8,998,506.75	539,087.20	9,537,593.95
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	17,323.26	0.00	17,323.26
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		17,323.26	0.00	17,323.26
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	21,274.56	0.00	21,274.56
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		21,274.56	0.00	21,274.56
Total, Other Outgo		21,274.56	0.00	21,274.56
8. TOTAL EXPENDITURES		39,835,262.86	6,263,668.67	46,098,931.53
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		387,135.93	(175,339.24)	211,796.69
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00

Less:				
2. Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(175,339.24)	175,339.24	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(175,339.24)	175,339.24	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		211,796.69	0.00	211,796.69
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,041,360.48	780,970.07	2,822,330.55
b. Adjustments/Restatements	9793, 9795	(29,767.71)	(780,970.07)	(810,737.78)
c. Adjusted Beginning Fund Balance /Net Position		2,011,592.77	0.00	2,011,592.77
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,223,389.46	0.00	2,223,389.46
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	150,725.05	0.00	150,725.05
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	2,072,664.41	0.00	2,072,664.41
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	4,534,897.76		4,534,897.76
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	6,627,062.53		6,627,062.53
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	388,082.03		388,082.03
7. Other Current Assets	9340	24,655.24		24,655.24
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	823,725.43		823,725.43
10. TOTAL ASSETS		12,398,422.99	0.00	12,398,422.99
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	2,570,553.91		2,570,553.91
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	999,100.86		999,100.86
4. Unearned Revenue	9650	4,696,541.02		4,696,541.02

5. Long-Term Liabilities (accrual basis only)	9660-9669	1,908,837.74		1,908,837.74
6. TOTAL LIABILITIES		10,175,033.53	0.00	10,175,033.53
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)		2,223,389.46	0.00	2,223,389.46

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/13/20	7412 - A-G Success - COVID 19 funds	377,167.48
b. 03/13/20	7413 - A-G Success - COVID 19 funds	35,765.75
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		412,933.23

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	46,098,931.53
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,073,935.55
c. Subtotal of State & Local Expenditures	45,024,995.98
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	38,597.82
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentially	412,933.23

Declared Disaster	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 44,573,464.93
[c minus d minus e minus f]	

**Charter Schools
U/A Checklist**

2022/23 Fiscal Year

Charter Name: **Granite Mountain Charter**

Submit to Sponsoring District and SBCSS no later than Sept 15th

Due from Sponsoring District to SBCSS on or before Sept 22nd

To Authorizing District

- X Signed Certification - PDF
- X LCFF Calculator - Excel
- X CDE SACS Alternative Form - Promoted to Audorizing District

To Authorizing District and BAS via BAS@sbcss.net

- X CDE SACS Alternative Form - PDF
- X SBCSS Supplemental Workbook - Excel and PDF
 - X Check List
 - X CDE Alternative Form Review - Charter Self Review Check List
 - X ASSET Statements
 - X DEBTStatements
 - X Categorical Financial Statements - Federal Deferred
 - X Categorical Financial Statements - State Deferred
 - X Categorical Financial Statements - Federal Fund Balance
 - X Categorical Financial Statements - State Fund Balance

CDE Alternative Form - Charter Self Review Check List
Unaudited Actuals

Granite Mountain Charter

2022/23 Fiscal Year

CDE Alternative Form Quality Assurance Review

Modified Accrual vs Accrual:

X

Modified Accrual, or

X

Accrual

If Non-Profit, select Accrual. If not sure, you can confirm at:
<http://www.cde.ca.gov/ds/si/cs/ap/rptresult.asp?name=riverside+prep&Submit=Search>
(use search to locate your school)

X

If Accrual, Depreciation Expense is entered obj 6900

X

If Accrual, Capital Assets are entered on Line G.1.9.

X

If Accrual , Long-Term Liabilities are entered on Line I.5.

Fund Balance:

X

Fund Balance Line F.1.a. equals Fund Balance reported to CDE in prior year Unaudited Actuals

X

Adjustments/Restatements Line F.1.b. includes any audit adjustments from prior year Annual Independent Audit Report.

\$

(810,737.78)

Enter dollar amount of adjustments from Prior Year Annual Independent Audit Report. If none, enter "0.00".

Enter dollar amount of any restatements not in audit report. If none, enter "0.00". Any restatements are explained in
Comments below.

\$

(810,737.78)

Total audit adjustments and restatements. Must tie to Line F.1.b.

Other:

X

Cert Page Complete (electronic copy must be completed or CDE will not accept the file)

X

Confirm No TRC Errors

Comments:

Review Completed by: Aaron Guibord - CSMC

Date: 8/16/2023

Title: CSMC - Consultant

Email Address: aguibord@csmci.com

Phone Number: 805-390-1813

ASSET - Statement

Unaudited Actuals

Form ASSET is used to report changes in the balances of capital assets for the fiscal year.

Granite Mountain Charter**2022/23 Fiscal Year**

Type of ASSET	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Capital assets not being depreciated:						
Land			-			-
Work in Progress			-			-
Total capital assets not being depreciated	-	-	-	-	-	-
Capital assets being depreciated:						
Land Improvements			-	673,000.38		673,000.38
Buildings	133,734.54		133,734.54	5,600.00		139,334.54
Equipment	46,800.34		46,800.34			46,800.34
Total capital assets being depreciated	180,534.88	-	180,534.88	678,600.38	-	859,135.26
* Accumulated Depreciation for:						
Land Improvements			-			-
Buildings	9,387.33		9,387.33	7,741.52		17,128.85
Equipment	8,699.24		8,699.24	9,581.74		18,280.98
Total accumulate depreciation	18,086.57	-	18,086.57	17,323.26	-	35,409.83
Total assets being depreciated, net	162,448.31	-	162,448.31	661,277.12	-	823,725.43
Governmental activity capital assets, net	162,448.31	-	162,448.31	661,277.12	-	823,725.43
Comments:						
For the land improvements, we included an increase of \$673,000.38 relating to Right of Use Assets. This relates to their leases that needed to be capitalized per the new FASB standard ASC842.						
This amount will be amortized, with the related amortization showing up on the debt tab. Meaning, there is not depreciation that will show for these assets.						

* Charters reporting under the Modified Accrual method will not report depreciation

Granite Mountain Charter

2022/23 Fiscal Year

NO DEBT (if no debt, X)

Type of Commitment	Unaudited Balance 1-Jul	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amount Due Within One Year
State School Bulding Loans			-			-	
Charter School Start-up Loans			-			-	
Other Postemployment Benefits			-			-	
Compensated Abences	278,720.26		278,720.26	149,243.59		427,963.85	
Bank Line of Credit Loans			-			-	
Capital Leases			-	694,089.34		694,089.34	
PPP Loan	1,712,730.00		1,712,730.00		713,629.14	999,100.86	
Financing from CAM	425,000.00		425,000.00	25,645.54		450,645.54	
			-			-	
TOTAL	2,416,450.26	-	2,416,450.26	868,978.47	713,629.14	2,571,799.59	-
Other Commitments:							
Comments:							
As noted on the ASSET tab, for the capital leases we input the related liability amount that will be amortized over the life of the asset(s).							

Federal Deferred Revenue Program Financial Report
Unaudited Actuals

Granite Mountain Charter

2022/23 Fiscal Year

FEDERAL PROGRAM NAME	ELO-G, ESSER III												
FEDERAL CATALOG NUMBER													
RESOURCE CODE	3218												
REVENUE OBJECT	8290												
LOCAL DESCRIPTION													
AWARD													TOTAL
1) Prior Year Carryover													-
2) a. Current Year Award	196,338												196,338
b. Transferability (NCLB)													-
c. Other Adjustments													-
d. Adj Curr Year Award (sum lines 2a, 2b, & 2c)	196,338	-	-	-	-	-	-	-	-	-	-	-	196,338
3) Required Matching Funds/Other													-
4) Total Available Award (sum lines 1, 2d, & 3)	196,338	-	-	-	-	-	-	-	-	-	-	-	196,338
REVENUES													
5) Revenues Deferred from Prior Year	49,085												49,085
6) Cash Received in Current Year	70,538												70,538
7) Contributed Matching Funds													-
8) Total Available (sum lines 5, 6, & 7)	119,623	-	-	-	-	-	-	-	-	-	-	-	119,623
EXPENDITURES													
9) Donor-Authorized Expenditures	196,338												196,338
10) Non Donor-Authorized Expenditures													-
11) Total Expenditures (sum lines 9 plus line 10)	196,338	-	-	-	-	-	-	-	-	-	-	-	196,338
12) Amounts Included in Line 6 above for Prior Year Adjustments													-
13) Calculation of Deferred Revenue or A/P & A/R amts (line 8 minus line 9 plus line 12)	(76,715)	-	-	-	-	-	-	-	-	-	-	-	(76,715)
13a) Deferred Revenue													-
13b) Accounts Payable													-
13c) Accounts Receivable	76,715												76,715
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	-	-	-	-	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here													-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	196,338	-	-	-	-	-	-	-	-	-	-	-	196,338

Federal Fund Balance Programs Financial Report
Unaudited Actuals

Granite Mountain Charter

2022/23 Fiscal Year

FEDERAL PROGRAM NAME	ELOG - ESSER II	ELOG-GEER II	ELOG - ESSER III	Fed SPED	Fed SPED MH								
FEDERAL CATALOG NUMBER													
RESOURCE CODE	3216	3217	3219	3310	3327								
REVENUE OBJECT	8290	8290	8290	8181	8182								
LOCAL DESCRIPTION													
AWARD													TOTAL
1) a. Prior Year Restricted Ending Balance													-
2) a. Current Year Award	147,451	69,125	167,542	483,737	25,600								893,456
b. Other Adjustments													
c. Adj Curr Year Award													
(sum lines 2a & 2b)	147,451	69,125	167,542	483,737	25,600	-	-	-	-	-	-	-	893,456
3) Required Matching Funds/Other													-
4) Total Available Award													
(sum lines 1, 2c, & 3)	147,451	69,125	167,542	483,737	25,600	-	-	-	-	-	-	-	893,456
REVENUES													
5) Cash Received in Current Year	147,451	69,125	84,614										301,190
6) Amts incl in line 5 for Prior Year Adj													-
7) a. Accounts Receivable													
(line 2c minus lines 5 & 6)	-	-	82,928	483,737	25,600	-	-	-	-	-	-	-	592,265
b. Noncurrent Accounts Receivable													-
c. Current Accounts Receivable													
(line 7a minus line 7b)	-	-	82,928	483,737	25,600	-	-	-	-	-	-	-	592,265
8) Contributed Matching Funds													-
9) Total Available													
(sum lines 5, 7c, & 8)	147,451	69,125	167,542	483,737	25,600	-	-	-	-	-	-	-	893,456
EXPENDITURES													
10) Donor-Authorized Expenditures	147,451	69,125	167,542	483,737	25,600								893,456
11) Non Donor-Authorized Expenditures													-
12) Total Expenditures													
(sum lines 10 plus line 11)	147,451	69,125	167,542	483,737	25,600	-	-	-	-	-	-	-	893,456
RESTRICTED ENDING BALANCE													
13) Current Year													
(line 4 minus line 10)	-	-	-	-	-	-	-	-	-	-	-	-	-

State Deferred Programs Financial Report
Unaudited Actuals

Granite Mountain Charter

2022/23 Fiscal Year

STATE PROGRAM NAME	Educator Effect.	Arts&Music	Learning Recovery B	Ethnic Studies									
STATE PCA NUMBER													
RESOURCE CODE	6266	6762	7435	7810									
REVENUE OBJECT	8590	8590	8590	8590									
LOCAL DESCRIPTION													
AWARD													TOTAL
1) Prior Year Carryover	101,249												101,249
2) a. Current Year Award	81,234	1,120,703	3,659,801	14,394									4,876,132
b. Transferability (NCLB)													-
c. Other Adjustments													-
d. Adj Curr Year Award													
(sum lines 2a, 2b, & 2c)	81,234	1,120,703	3,659,801	14,394	-	-	-	-	-	-	-	-	4,876,132
3) Required Matching Funds/Other													-
4) Total Available Award													
(sum lines 1, 2d, & 3)	182,483	1,120,703	3,659,801	14,394	-	-	-	-	-	-	-	-	4,977,381
REVENUES													
5) Revenues Deferred from Prior Year	101,249												101,249
6) Cash Received in Current Year	81,234	1,120,703	3,659,801	14,394									4,876,132
7) Contributed Matching Funds													-
8) Total Available													
(sum lines 5, 6, & 7)	182,483	1,120,703	3,659,801	14,394	-	-	-	-	-	-	-	-	4,977,381
EXPENDITURES													
9) Donor-Authorized Expenditures	92,483	188,357											280,840
10) Non Donor-Authorized Expenditures													-
11) Total Expenditures													
(sum lines 9 plus line 10)	92,483	188,357	-	-	-	-	-	-	-	-	-	-	280,840
12) Amounts Included in Line 6 above for Prior Year Adjustments													-
13) Calculation of Deferred Revenue or A/P & A/R amts (line 8 minus line 9 plus line 12)	90,000	932,346	3,659,801	14,394	-	-	-	-	-	-	-	-	4,696,541
13a) Deferred Revenue													-
13b) Accounts Payable													-
13c) Accounts Receivable													-
14) Unused Grant Award Calculation (line 4 minus line 9)	90,000	932,346	3,659,801	14,394	-	-	-	-	-	-	-	-	4,696,541
15) If Carryover is allowed, enter line 14 amount here													-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	182,483	1,120,703	3,659,801	14,394	-	-	-	-	-	-	-	-	4,977,381

State Fund Balance Programs Financial Report
Unaudited Actuals

Granite Mountain Charter

2022/23 Fiscal Year

STATE PROGRAM NAME	Unrestricted Lottery	EPA	Restricted Lottery	State SPED	State SPED MH	A-G Access	A-G Learning Loss						
STATE PCA NUMBER													
RESOURCE CODE	1100	1400	6300	6500	6546	7412	7413						
REVENUE OBJECT	8560	8012	8560	8792	8792	8590	8590						
LOCAL DESCRIPTION													
AWARD													TOTAL
1) a. Prior Year Restricted Ending Balance													-
2) a. Current Year Award	743,066	697,144	363,705	2,756,818	227,765	220,662	32,790						5,041,950
b. Other Adjustments	88,675	52	49,658	250,415									
c. Adj Curr Year Award (sum lines 2a & 2b)	831,741	697,196	413,363	3,007,233	227,765	220,662	32,790	-	-	-	-	-	5,430,750
3) Required Matching Funds/Other													-
4) Total Available Award (sum lines 1, 2c, & 3)	831,741	697,196	413,363	3,007,233	227,765	220,662	32,790	-	-	-	-	-	5,430,750
REVENUES													
5) Cash Received in Current Year	555,338	516,175	149,520	2,667,585	207,268	220,662	32,790						4,349,338
6) Amts incl in line 5 for Prior Year Adj													-
7) a. Accounts Receivable (line 2c minus lines 5 & 6)	276,403	181,021	263,843	339,648	20,497	-	-	-	-	-	-	-	1,081,412
b. Noncurrent Accounts Receivable													-
c. Current Accounts Receivable (line 7a minus line 7b)	276,403	181,021	263,843	339,648	20,497	-	-	-	-	-	-	-	1,081,412
8) Contributed Matching Funds													-
9) Total Available (sum lines 5, 7c, & 8)	831,741	697,196	413,363	3,007,233	227,765	220,662	32,790	-	-	-	-	-	5,430,750
EXPENDITURES													
10) Donor-Authorized Expenditures	831,741	697,196	413,363	3,007,233	227,765	220,662	32,790						5,430,750
11) Non Donor-Authorized Expenditures													-
12) Total Expenditures (sum lines 10 plus line 11)	831,741	697,196	413,363	3,007,233	227,765	220,662	32,790	-	-	-	-	-	5,430,750
RESTRICTED ENDING BALANCE													
13) Current Year (line 4 minus line 10)	-	-	-	-	-	-	-	-	-	-	-	-	-

GRANITE MOUNTAIN CHARTER SCHOOL

2023-2024

Fiscal Policies and Procedures



August 24th, 2023

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100 INTERNAL CONTROL POLICIES

101 Introduction

Internal control policies provide **Granite Mountain Charter School** with the foundation to properly safeguard their assets, implement management's internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. Additionally, as a publicly funded entity, the Charter School has additional responsibilities to ensure the public's confidence and the integrity of the School's activities.

The following are specific policies of the **Granite Mountain Charter School**:

102 Compliance with Laws

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

Political Contributions:

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

Following are examples of prohibited activities:

1. Contributions by an employee that are reimbursed through expense accounts or in other ways.
2. Purchase by the organization of tickets for political fundraising events.
3. Contributions in kind, such as lending employees to political parties or using the School assets in political campaigns. School assets include, but are not limited to, facilities, copy machines, etc.

A. Record Keeping

To provide an accurate, transparent, and auditable record of all financial transactions, the School's books, records, and accounts are maintained in conformity with **Generally Accepted Accounting Principles (GAAP Accounting)** as applicable to

Charter Schools.

B. Further, the School specifically requires that:

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

200 Organizational Conflict of Interest or Self-Dealing (Related Parties) The School will not be operated for the benefit of any affiliated or unaffiliated organization or any individual in his or her own private capacity or individuals related to the Charter School or members of its management, unless the private benefit is considered merely incidental. This private benefit preclusion will extend to:

- A. Sale or exchange, or leasing, of property between the agency (Charter School) and an affiliated or unaffiliated organization or a private or related individual.
- B. Lending of money or other extension of credit between the agency (Charter School) and an affiliated or unaffiliated organization or a private or related individual.
- C. Furnishing of goods, services, or facilities between the agency and an affiliated or unaffiliated organization or a private or related individual.
- D. Payment of compensation, unless authorized by the Governing Board or its governing body, by the School to an affiliated or unaffiliated organization or a private or related individual.
- E. Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the School.

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

Related party transactions shall include but not limited to transactions between a school and members of the board, management, contracted management organization, employees, related individuals, and affiliated contractors/consultants. Examples of related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father in law, mother in law, sister in law and brother in law of a board member or school employee. No Governing Board member or School employee or their spouse may be financially interested in any contract made by a Governing Board member or school employee in their official capacity.

201 Governing Board Authorities

The Governing Board shall have the sole authority to approve and will incorporate into its own minutes such matters as:

- A. Change of the School's name, with **their authorizer's** pre-approval,

- B. Adoption of the annual operating and capital budgets,
- C. Selection or termination of the organization's **Executive Director**,
- D. **Executive Director** salary and salary changes,
- E. Incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter,
- F. Investment policies,
- G. Depository and investment banks,
- H. Purchase or sale of property,
- I. Opening or closing checking or savings accounts,
- J. Selection of the Charter School's certified public accountants/auditors, and
- K. Other activities associated with the operations of the Charter School.

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

202 Signature Authorities

To properly segregate duties within the Charter School, **Board Treasurer** and **Executive Director** are the only individuals with signatory authority and are responsible for authorizing all cash/checking/banking transactions regardless of amount or quantity. Individual checks for non-recurring expenses greater than **\$10,000** are required to be approved by the Board Treasurer.

Examples of recurring expenses include:

- A. Adopted Curriculum
- B. Utilities
- C. Expenditures listed and awarded in Grants
- D. Execution of an agreed upon board approved contract (Fiscal Back Office, Ordering System, Technology Services)
- E. Outsourced services (e.g. special education services)
- F. Payment of health and welfare benefits
- G. Risk management costs (e.g. insurance)
- H. Payroll taxes
- I. Facility costs pursuant to a Board-approved lease
- J. Items related to decisions made by an assigned IEP team

203 Government Access to Records

The **Executive Director**, or contracted business back office services provider, will provide access to the organization's records to the charter school's **authorizer** or the designee and provide supporting records, as requested, in a timely manner.

204 Security of Financial Data

- A. The system's accounting data must be backed up daily by the Charter School or business back office services provider to ensure the recoverability of financial information in case of hardware failure. The backup will be stored in a fire safe area and

properly secured.

- B. All other financial data, petty cash box, unused checks and unclaimed checks will be secured by the **Chief Business Officer** from unauthorized access.

205 Security of School Documents

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

- A. Charter and all related amendments
- B. Minutes of the Governing Board and subcommittees
- C. Banking agreements
- D. Leases
- E. Insurance policies
- F. Vendor invoices
- G. Grant and contract agreements
- H. Fixed asset inventory list

206 Use of School Assets

- A. No Governing Board member or employee may use any School property, equipment, material or supplies for personal use.

207 Use of School Credit Cards

- A. Charter School credit cards are issued through the pre-paid PEX system and should only be issued with the formal approval of the Board of Trustee and with proper justification.
- B. Virtual cards may be issued to the following positions: Instructional Materials and Services Department Directors and Assistant Directors, Business Service Directors and Assistant Directors, Procurement Specialists and Family Support Specialists (temporarily assigned seasonally when processing orders) for procurement of instructional materials and supplies.
- C. Physical credit cards may be issued to Chief of Staff, and Chief Academic Officer, Chief of Operations, Department Directors, Assistant Directors, Procurement Specialist, and Office Managers for pre-approved departmental purchases and for pre-approved instructional materials and supplies. Departmental transactions are limited to \$1000 per transaction unless credit card payment is the only acceptable method and the payment has approval from the Executive Director or Board Treasurer.
- D. The cost/benefit to the Charter School should be fully reviewed to ensure that no other method is appropriate. If credit cards are issued, they should be assigned only to the Board of Trustee approved Charter School employees and used only for school-related expenditures. All charges must be supported by invoices/receipts or travel reports to be eligible for payment by the Charter School. Any accidental non-school-related expenditures are the responsibility of the individual to be reimbursed to the Charter School.
- E. Monthly PEX statements are reconciled within two weeks of receipt to invoices and travel reports and are approved by the Chief Business Officer, unless not deemed independent than the approval would be by the Governing Board.

All charges must be supported by invoices/receipts. Monthly credit card statements are reconciled within two weeks of receipt to invoices, receipts, and travel reports, and are

approved by the **Chief Business Officer** to ensure all purchases are necessary and appropriate.

Receipt of materials, goods and services will be verified by someone designated other than the one making the purchase or a member of those respective departments, maintenance and I.T.

208 Use of School Debit Card

A. **Granite Mountain Charter School** has no Debit Card. Debit Cards are not authorized.

300 FINANCIAL MANAGEMENT POLICIES

301 Basis of Accounting

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

302 Accounting Policies

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

303 Basis of Presentation

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

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

304 Revenues

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

305 Expenditures

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

306 Incurred Costs

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

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

307 Cash Management

A. The School maintains cash accounts at the following banks:

1. Pacific Western Bank

308 Grant/Contract Invoicing

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

309 Budgets

- A. The Charter School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections and budget notes and assumptions are reviewed and approved by the Governing Board, prior to June 30th each year and modified, as necessary.
- B. All financial budget, cash flow, budget vs. actual, balance sheet, income statement, and other primary financial reports prepared internally, or by the CSMC team, are reviewed by the **Executive Director** and presented to the Governing Board at each applicable board meeting.

310 Insurance and Bonding

- A. The School maintains minimum levels of coverage, as deemed appropriate by the Governing Board, for the following policies:
 - 1. General liability
 - 2. Business & personal property (including auto/bus)
 - 3. Computer equipment
 - 4. Workers' compensation
- B. Personal injury liability
- B. The School requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Governing Board.

311 Record Retention and Disposal

- A. Records are maintained for the following indicated minimum periods:
 - 1. Books, records, documents and other supporting evidence including paid, canceled or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employees' timesheets and other public documents are retained for seven years after the original entry date.
 - 2. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.
- C. All financial records are maintained in chronological order, organized by fiscal year.
- D. In connection with the disposal of any records, a memorandum of record disposal is prepared by the **Executive Director** listing the record or the class of records disposed of. The Governing Board certifies this memorandum of records disposal.

312 Financial Reporting

The back-office support provider, Charter School Management Corporation (CSMC) maintains supporting records in sufficient detail to prepare the School's financial reports, including:

A. Annually:

1. Financial statements for audit
2. Annual budget

B. Monthly:

1. Trial balance
2. Internally generated budget vs. actual financial statements
3. Updating the cash flow projection

C. Periodically:

1. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
2. Other reports upon request

313 Audit

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

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

314 Audit/Finance Committee

The full Governing Board acts as the audit/finance committee. This committee will nominate the independent auditor and review the scope and results of the audit. The audit/finance committee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement.

Additionally, the committee will develop a corrective action plan to address all relevant weaknesses identified by the auditor. The audit/finance committee will also review all financial information of the Charter School and provide recommendations to the Governing Board.

400 POLICIES RELATED TO ASSETS, LIABILITIES AND Fund equity

401 ASSETS

402 Bank Accounts

- A. Bank accounts for the indicated purpose and limitation(s) have been authorized by the Governing Board of the School at the indicated Federal Deposit Insurance Corporation (FDIC)-insured banks:

1. Pacific Western Bank

- (i) Business Checking
- (ii) Money Market Savings

403 Petty Cash Payments

- A. Charter School does not have petty cash accounts.

404 LIABILITIES and Fund equity

405 Accounts Payable

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

406 Accounts Payable Payment Policy

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis or as determined by the **Chief Business Officer**.

407 Accrued Liabilities

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

408 Liability for Compensated Absences

A. Compensated absences arise from employees' absences from employment due to vacation leave. If compensated absences, such as vacation leave, are offered, the Charter School will expect to pay an employee for such compensated absences. A liability for the estimated probable future payments is accrued if all the following conditions are met:

1. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
2. The employee's right to receive the compensation for the future absences is vested or accumulated.
3. It is probable that the compensation will be paid.
4. The amount of compensation is reasonably estimable.

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

409 Debt

A. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded in the general ledger.

B. Loan agreements approved by the Governing Board should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

500 Revenue

501 Revenue Recognition

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

600 FACILITIES

601 Disposal of Property and Equipment

- A. No item of property or equipment shall be removed from the premises without prior approval from the Director of Business Services as designated by the **Executive Director**.
- B. The School has adopted standard disposition procedures for Charter School staff to follow, which include an **Asset Sale and Disposal Form**, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.
- C. When property is retired, the appropriate asset in the fixed asset schedule will be adjusted and properly reflected in the general ledger.

700 PROCUREMENT POLICIES

701 The School adheres to the following objectives:

- A. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
- B. Make all purchases in the best interests of the School and its funding sources.
- C. Obtain quality supplies/services needed for delivery at the time and place required.
- D. Buy from responsible sources of supply.
- E. Obtain maximum value for all expenditures.
- F. Deal fairly and impartially with all vendors.
- G. Maintain dependable sources of supply.
- H. Be transparent and above suspicion of unethical behavior at all times. Avoid any conflict of interest, related parties or even the appearance of a conflict of interest in the Charter School supplier relationships.
- I. **Granite Mountain Charter School** staff request at least the number of bids (outlined below as one, two, or three written proposals) from reputable companies. A reputable company is a company with no history of workers compensation complaints and no criminal convictions.
- J. Bids are Received and Opened by a minimum of two staff
- K. Most cost-effective Bidders or Bidders who best meet the bid objectives are evaluated
- L. **Granite Mountain Charter School** Awards Contract
- M. **Granite Mountain Charter School** Staff Reviews and Recommends Contract
- N. Board Votes to Approve

CSMC Charter School procurement and Competitive Bidding Process	
Procurement Threshold	Bidding Process
\$ 0 to \$4,999	At least one (1) written proposal.

	Requests for Bids must include all information obtained.
	Verbal quotes should include company name, items, and amounts requested and price.
\$5,000 to \$25,000	At least two (2) written proposals.
	Requests for Bids must include all information obtained. Verbal quotes should include company name, items, and amounts requested and price.
\$25,001 and above	At least three (3) written proposals.

	Requests for Bids must include all information obtained.
	Verbal quotes should include company name, items, and amounts requested and price.

- A. **Granite Mountain Charter School** will execute a pre-approval for all purchases and it shall be approved by the **Executive Director** for purchases less than **\$25,000** and by the Governing Board if greater than **\$25,000**. If the transaction is for or to be benefited by the **Executive Director**, it must be approved by the Governing Board regardless of the amount.
- B. The Charter School will execute a pre-approval for all purchases and it shall be approved by the **Chief Business Officer** for purchases less than **\$5,000** by the **Executive Director** for amounts between **\$5,000** and **\$25,000**, and the Governing Board if greater than **\$25,000**. If the transaction is for or to be benefited by the **Chief Business Officer**, it must be approved by the **Executive Director** or the Governing Board regardless of the amount.
- C. The Charter School will execute a pre-approval for all purchases and it shall be approved by the departments for amounts less than **\$1,000**, **Chief Business Officer** for purchases up to **\$5,000** by the **Executive Director** for amounts between **\$5,000** and **\$25,000**, and the Governing Board if greater than **\$25,000**. If the transaction is for or to be benefited by the **Chief Business Officer**, it must be approved by the **Executive Director** or the Governing Board regardless of the amount.
- D. All lease agreements will be evidenced by a lease or sublease agreement approved by the Governing Board and signed by the **Executive Director**. The agreement will identify all the terms and conditions of the lease.

E. Each student has an annual budget for the purchase of instructional materials and supplies. ~~Assignments Requests for~~ of student materials and supplies must align with an HST prepared learning plan. The HST approves the ~~assignment request~~ made for these items in accordance with the approved Trailblazer Ordering Guidelines ~~through the contracted procurement systems~~. The Secondary Approval Administrator and committee may consider requests made for exceptions to orders that do not align with the ordering guidelines. ~~Order requests~~ ~~Assignments~~ are procured through the ordering system by the IMS team. Monthly funding amounts for PEX for procurement of these items is not to exceed \$25,000. An additional monthly PEX funding amount of \$10,000 may be requested to support the operational needs of the school.

800 TRAVEL POLICIES

The **Executive Director** must pre-approve all out of town travel.

Employees will be reimbursed ~~or accommodations will be made~~ for overnight stays at hotels/motels when pre-approved by the ~~Executive Director or Chief of Staff an administrator~~ and the professional development/ conference event is more than 1 hour from the employees residence or office at the start of the event ~~or the professional development/ conference is multi-day~~. Hotel rates should be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available.

Requests for reimbursement of travel expenses must be submitted on the appropriate expense reimbursement request form. Each expense shall be separately identified. Forms shall be dated and signed by the employee attaching originals of supporting documentation.

The employee's expense reimbursement form and credit card purchases invoices or receipts are reviewed and approved by the Chief Business Officer.

School complies with IRS regulations, which require that all travel expenses be substantiated with adequate records. This substantiation must include information relating to:

- 1) the amount of the expenditure,
- 2) the time and place of the expenditure,
- 3) the purpose of the expenditure.

Requests for reimbursement lacking complete information will be returned to the requesting employee.

Reimbursement requests shall be submitted in no event more than **30** days after the expense.

801 Meal Reimbursement

Employees are reimbursed up to the per diem rates as listed by the US General Services Administration for travel related meal expenses for their travel destination. Receipts are required for reimbursement of travel meals using per diem rates.

The **Chief Business Officer** must approve all requests prior to incurring reimbursable expenses. The actual cost of meals, not to exceed the per diem rates, will be reimbursed.

The rates include food and non-alcoholic beverages.

Employees will not be reimbursed for:

- Meal expenses exceeding the maximum meal rate.
- Any portion of the per diem that covers meals which are also provided as part of the conference fees or conference provided meals unless there is a business or health reason for an alternate meal.
- **Voluntary tips or gratuities**

To qualify for meal reimbursement, school employees shall submit an employee expense report for reimbursement to the **Chief Business Officer** . An original receipt must be submitted with the expense report regardless of the amount. If no receipt is provided, the employee must provide other proof of purchase.

802 Mileage Reimbursement

- A. All employees are reimbursed either at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business related travel or at a flat monthly rate which is taxable under IRS rules. In addition, parking fees and tolls paid are reimbursable if supported by invoices or receipts.
- B. All employees requesting mileage reimbursement are required to furnish a reimbursement request form containing the destination of each trip, its purpose and the miles driven, parking fees and tolls, within one month after the travel date, supported by invoices or receipts, if applicable.

803 Cellular Telephone, Internet, and Utilities Usage

Granite Mountain Charter School has an approved expense reimbursement policy.

900 CONSULTANTS AND CONTRACTORS

901 Consultant Utilization

The utilization of all consultants and contract personnel are sufficiently evidenced by:

- A. Details of all agreements (e.g., work requirements, rate of compensation, and nature of services and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- B. As deemed appropriate by the Governing Board, invoices or billings submitted by consultants include sufficient detail as to the time expended and nature of the actual services performed.
- C. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and the Charter School's rights to educational curricula and intellectual property developed.

902 Independent Contractors

The use of consultants is closely monitored so as not to vary from the rules of the Internal Revenue Code. In particular, consultants will:

- A. Not be controlled as to what services will be performed and how these services will be

- performed. Consultants will not have set hours of work.
- B. Adhere to a precise contract scope of services, recomputed or at least adjusted annually. Consultant agreements will specify the obligation of the consultant to pay his or her own self-employment taxes, if applicable.
- C. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.
- D. Not be assigned a permanent workstation.
- E. Make their services available or work for a number of firms or persons at the same time.
- F. Will use his or her own stationery or time sheet in billing for services.
- G. Will be evidenced by a completed and signed IRS form W-9
- H. Expenses paid to approved vendors providing instructional services will be approved by the HST in alignment with the student's learning plan and in accordance with the board approved vendor policies and procedures and vendor contract.
- I. Performs work that is outside the work of the school business
- J. Is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

903 Contracts

- A. Consideration will be first given to the organization's in-house capabilities before contracting them out or starting a bidding process.
- B. The **Chief Business Officer** will keep and maintain a contract file evidencing the competitive bids obtained and the justification for need for any contracts above **\$5,000**.

Part II

1000 GENERAL ACCOUNTING PROCEDURES

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

GENERAL LEDGER ACTIVITY

Control Objective

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

Major Controls

A. Timeliness of Entries

All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

A. Support Documentation

All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.

B. Audit Trail

A complete audit trail is maintained by use of reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order (for items priced \$500 or higher), etc.) by the CSMC Account Manager before entering into the accounting system.
2. Each entry in the accounting system is reviewed and approved by the CSMC Account Manager.
3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. Non-recurring entries, such as for correcting entries, recording accruals and recording non-cash transactions, are prepared as circumstances warrant and on a monthly basis or as considered necessary.
5. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms and are prepared and reviewed by qualified accounting personnel.
6. The **Executive Director** has oversight ability and responsibility for all general journal entries.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

A. Trial Balance

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

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations are prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all General Ledger accounts is prepared by the CSMC Account Manager for the **Executive Director** review and approval.
2. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the CSMC Account Manager.
3. At fiscal year end and after the annual audit, all audit adjusting journal entries are added, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

1100 CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements, and

petty cash funds and prepaid items.

CASH RECEIPTS

Control Objective

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

Major Controls

A. Cash Flow Projection

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

B. Cash Receipts Policies

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

C. Internal Accounting Controls

- (i) Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts. (ii) Listed receipts and credits compared to accounts receivable and bank deposits. (iii) General Ledger control accounts reconciled with Accounts Receivable Subsidiary Ledger.

Procedures

General

1. Mail is opened by the Family Support Specialist 4 (Office Manager) who sorts the checks and forwards them to the **Chief Business Officer** for appropriate recipients.
2. All checks are restrictively endorsed immediately by the **Chief Business Officer** or designee.
3. The CSMC Account Manager prepares journal entries.
4. A copy of each check to be deposited is made and attached to a copy of the deposit slip and filed to provide support for all deposits.
5. The CSMC Account Manager reviews and signs off on journal entries.
6. The CSMC Account Manager inputs journal entries.
7. The **Chief Business Officer** makes deposits no later than on a biweekly basis. If deposits are made other than daily, the deposit should be maintained in a locked safe with limited access. In the event that the Chief Business Officer is unavailable, the Executive Director will designate a designee.
8. Reconciliation of cash receipts to deposit slips and bank statements are performed by the **Chief Business Officer** and the CSMC Account Manager on a monthly basis.

CASH DISBURSEMENTS

Control Objective

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

Major Controls

1. Cash Disbursement Policies

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

2. Internal Accounting Controls

- (i) Pre-numbered checks and special check protective paper.
- (ii) Match disbursement records against accounts payable/open invoice files.
- (iii) Bank statements reconciled to cash accounts and any outstanding checks verified by the CSMC Account Manager, if applicable.
- (iv) Supporting documentation canceled to prevent resubmission for payment.
- (v) Detailed comparison of actual vs. budget disbursements on a periodic basis.
- (vi) Separation of duties to the extent possible for an organization the size of the School.
- (vii) CSMC accounting system does not allow duplicate invoices to be input and each invoice must have a unique non-recurring invoice number on it.

Procedures

1. When the transaction is complete, and payment is due, a pre-numbered check is prepared by the CSMC Account Manager who attaches all supporting documentation: (e.g. vendor invoice, purchase order (for items priced \$500 or higher), purchase requisition, etc.) and submits the package to the **Chief Business Officer** for approval.
2. All invoices submitted for payment will include approvals for payment, check stub with check number and date of payment visible.
3. The **Chief Business Officer** approves checks, after examining the supporting documentation. All checks over **\$10,000** must bear two approvals either manually or electronically, from the **Executive Director** and the Board Treasurer (except recurring payments that are detailed in the approved budget).
4. Transactions are processed through the bank Positive Pay system and reviewed by the Executive Director, Board Treasurer, or designated Business representative as designated by the Executive Director.
5. After having been approved and/or signed, the checks are mailed directly to the payee by CSMC Account Manager.
6. All supporting documents are filed by back-office business services providers.
7. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
8. Bank statements are reconciled within two weeks of receipt from the bank by the CSMC Account Manager and are available for review by the **Chief Business Officer**.

PETTY CASH FUNDS

Control Objective

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

Major Controls

A. Internal Accounting Controls

- (i) The Charter School does not have Petty Cash Funds.

1200 PAYROLL PROCEDURES

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

PERSONNEL REQUIREMENTS

Control Objective

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

Major Controls Payroll

- A. Board Approved Organization Chart
- B. Board Approved Fiscal Year Budget
- C. Board Approved Compensation Policy

Policies Procedures

New Employees

1. Requests for new employees are initiated by the **Executive Director** and compared with the approved annual personnel budget.
2. New employees complete an *Application for Employment*.
3. New employees complete all necessary paperwork for payroll.
4. Employee is fingerprinted and has undergone a tuberculosis risk assessment, or if necessary, a tuberculosis test (TB). ***Fingerprint and TB clearance must be received by the school before any employee may start work.***

Paid Time Off and Sick Pay

1. If applicable, employees accrue Paid Time Off (PTO) time based on personnel policy of the Charter School.
2. If applicable, the employee is required to provide at least two weeks advance notice to supervisors for a vacation request.
3. If applicable, regular part-time employees will accrue sick leave based on personnel policy of the Charter School which meets the minimum requirements stated Labor Code 245.
4. If applicable, employees' earned vacation balances are adjusted monthly to reflect vacation time earned and taken and reviewed by the Senior Directors for teachers and the Director of each department for staff under their supervision.
5. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the Senior Directors for teachers and

Department Director for office staff. If planned in advance, sick leave is requested via a time-keeping system and approved by the Department Director.

6. If applicable, before PTO is paid, a *Vacation Authorization Request* is to be prepared by the employee, which is reviewed and approved by the supervising department head or Director.
7. The back-office service provider, CSMC monitors vacation and sick time by maintaining a log for each individual.
8. If applicable, a General Journal entry is prepared at year-end to record the accrued vacation liability.
9. If applicable, unused vacation time is based on personnel policy of the Charter School.

PERSONNEL DATA

TIMEKEEPING

Control Objective

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

Major Controls

A. Timekeeping Policies

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

B. Time Sheet

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

C. Internal Accounting Controls

- (i) Reconciliation of hours charged on time sheets to attendance records.

Procedures

Time Sheet Preparation

1. Hourly employees prepare time sheets on a semi-monthly basis. Time sheets are approved by the employee's supervisor.
2. In preparing time sheets, employees:
 - (i) School uses an electronic system for timekeeping
 - (ii) Make all corrections manually or via email to the Director of HR for approval.
 - (iii) Submit the completed timesheet to the Director of HR via timekeeping system or via email.
 - (iv) Exempt employees submit attendance calendars on a monthly basis.
 - (v) Leadership submits contracted work-day calendars yearly.

Approval and Collection of Time Sheets

1. Each employee's timesheet is forwarded to the Director of HR on a semi-monthly basis, which ensures all the timesheets are submitted in a timely manner. The

Department Director forwards the approved timesheets to the Assistant Director of HR for final review. Employee timesheets may also be submitted via an electronic timekeeping system.

2. Authorized timesheets are collected by the Director of HR and hours worked for each employee is provided to the CSMC Payroll Team for processing.

Reconciliation of Payroll to Time Sheets

Hours shown on time sheets are reconciled to the hours recorded on the Payroll Register by the Director of HR or their designee for each timesheet period.

PREPARATION OF PAYROLL

Control Objective

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

Major Controls

A. Internal Accounting Controls

- (i) Time records are periodically reconciled with payroll records.

Procedures

1. The Director of HR forwards approved timesheets to the CSMC Payroll Tech.
2. The total time recorded on time sheets and the number of employees is calculated by the CSMC Payroll Tech.
3. Recorded hours from the semi-monthly time sheets are accumulated by the CSMC Payroll Tech. and communicated to the Payroll Service.
4. The payroll documents received from the in-house payroll software (e.g., calculations, payrolls, and payroll summaries) are compared with time sheets, pay rates, payroll deductions, compensated absences etc. by the CSMC Payroll Tech.
5. The CSMC Payroll Tech verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the CSMC Payroll Tech.
7. The Payroll Register is reviewed by the Director of HR and Chief of Staff and approved by the Chief of Staff.

PAYROLL PAYMENT

Control Objective

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

PAYROLL WITHHOLDINGS

Control Objective

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

Major Controls

A. Reconciliation of Payment and Payroll Withholdings

Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

B. Internal Accounting Controls

The Director of HR determines payroll withholdings and the CSMC Payroll Tech verifies.

Procedures

1. The Director of HR determines payroll withholdings and the CSMC Payroll Tech verifies payroll withholdings for each employee. These are summarized by pay period and recorded in the General Ledger.
1. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the CSMC Account Manager.
3. The CSMC Account Manager reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the CSMC Account Manager and the Director of HR.

Granite Mountain Charter School does not provide salary advances.

1300 DEPRECIATION

Procedures

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

Computers 3 years

Office Equipment 5 years

Vehicles 5 years

Office Furniture 7 years

Leasehold Improvements Life of lease or 5 years whichever is greater

Building Improvements 20 years

Building 30 years

1400 EXPENSE REIMBURSEMENT

Control Objective

To ensure the School pays for only authorized business expenses.

A. Employee Expense Reimbursement Documentation

Employees are required to obtain and furnish documentation for individual expenses and company credit card purchases.

- Reimbursements shall be made only for actual and necessary business and school-related expenses.
- Reimbursements shall not be used as an alternative to the purchase requisition system.
- Reimbursement requests shall contain a receipt, invoice and/or record of sale, and other relevant documentation, such as prior approval and/or a purchase order (for items priced \$500 or higher).
 - o Purchases of the following items (including but not limited to) are not eligible for reimbursement by the Charter School: Donations or sponsorships, Flowers, gifts, or gift cards.
- Non-school-related purchases are prohibited. The use of the Charter School Funds for personal use is prohibited, including the submission of any non-school-related purchases for reimbursement. Individuals who use or attempt to use the Charter Schools funds or seek reimbursement for non-school related purposes shall be subject to disciplinary action. Any individual who the Executive Director or his/her designee determines has sought reimbursement for irregular or unauthorized transactions, whether personal or unauthorized business transactions, will be subject to disciplinary action.

B. Internal Accounting Controls

- (i) Justification for travel approved by Executive Director or Department Director
- (ii) Documentation for incurred employee expenses
- (iii) Documentation for school PEX purchases.

Expense Advance or Reimbursement

Expense Reimbursement:

1. Soon after traveling, but not exceeding 30 days, an employee who seeks reimbursement for authorized expenses completes a reimbursement request form detailing the expenses incurred, including detail of mileage driven, and attaching originals of supporting documentation.
2. All credit card purchases are supported by receipt and or invoices in order to be reimbursed. Receipts must be original receipts, clearly legible and only contain items for which the employee is being reimbursed. Personal items should be purchased separately.
3. The employee's reimbursement request form and purchase invoices are reviewed and approved by the Executive Director or Department Director.

Granite Mountain Charter School has a board approved Teacher Induction Policy whereby teachers are supported in expenditures related to the clearing of their credential.

1500 MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting, and tax compliance.

ANNUAL BUDGET

Control Objective

To effectively support the preparation of the annual budget and its periodic review.

Major Controls

A. Budget Process

The **Chief Business Officer** works with the CSMC Assigned School Business Manager and prepares the annual operating and capital budgets and cash flow projection, with input from the school's community. The budgets and projection are submitted to the Governing Board for approval.

B. Internal Accounting Controls

Accuracy and completeness of the budget and projections

Procedures

1. In preparation of the annual operating and capital budget and cash flow projection, the CSMC Assigned School Business Manager prepares a preliminary budget and projection for review by the **Executive Director** in consultation with stakeholders as appropriate.
2. To support budgets and projection estimates, the CSMC Assigned School Business Manager prepares current year-to-date financial data with projections of year-end totals.
3. The CSMC Assigned School Business Manager and the **Executive Director** review the budgets and projections submitted for completeness and reasonableness. 4. The Governing Board approves and adopts the final budgets and projection. 5. The adopted budget totals are entered in the General Ledger by the CSMC Assigned School Business Manager for the new fiscal year, in order to prepare the budget to actual report.

FINANCIAL REPORTING

Control Objective

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

Major Controls

A. Schedule

Monthly managerial reports are prepared based on a schedule.

B. Review and Approval

The **Executive Director** and **Chief Business Officer** review all financial reports for accuracy and completeness.

C. Audit

The annual financial statements of the School are audited by a certified public accounting firm.

Procedures

1. The CSMC Assigned School Business Manager prepares monthly budget vs. actual financial reports and cash flow projection for the Governing Board meetings.
2. The Charter School submits to an audit of its financial statements by a qualified certified public accounting firm.
3. The School shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).

PAYROLL TAX COMPLIANCE

CONTROL OBJECTIVE

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

Procedures

1. The School maintains a schedule of required filing due dates for:
 - i. *IRS Form W-2* - Wage and Tax Statement.
 - ii. *IRS Form W-3* - Transmittal of Income and Tax Statements.
 - iii. *IRS Form 941* - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
 - iv. *IRS Form 1099 MISC* (also *1099-DIV*, *1099-INT*, *1099-OID*) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
 - v. Quarterly and annual state(s) unemployment tax return(s).
2. Before submission, all payroll tax documents, and the supporting schedules are reviewed and approved by the CSMC Payroll Tech. for accuracy and completeness.