



Golden Charter Academy

GCA Board of Trustees Meeting

Published on August 26, 2024 at 3:33 PM PDT
Amended on August 29, 2024 at 12:24 PM PDT

Date and Time

Thursday August 29, 2024 at 4:00 PM PDT

Location

Golden Charter Academy
1626 W. Princeton Ave
Fresno, Ca 93705

Agenda

	Purpose	Time
I. Opening Items		4:00 PM
A. Call the Meeting to Order		
B. Roll Call		
<i>Board of Trustees Members</i>		
Dr. Ed González, Board Chair		
Dr. Bard De Vore, Vice Chair		
Isaiah Green		
Hannah Johnson		
Dr. Stephen Morris		
Dr. Cassandra Little		

	Purpose	Time
<i>Corporate Officers</i>		
Robert Golden		
C. Pledge of Allegiance		
D. Approval of the Agenda	Vote	
E. Public Comments	Discuss	5 m
<p>This portion of the meeting is set aside for members of the audience to make comments or raise issues that are not specifically on the agenda or items that may be on the agenda. Each presentation will be limited to three (3) minutes per person and the total time allotted to non-agenda items in accordance with the Brown Act, there shall be no action taken, nor should there be comments on, responses to, or discussion of a topic not on the agenda. Board members may: (1) acknowledge receipt of information/report; (2) refer to staff with no direction as to action or priority; or (3) refer a matter to another agenda. The Board is not obligated to make comments.</p>		
II. Consent Agenda		4:05 PM
<p>Consent agenda items are for routine matters that do not require discussion or deliberation by the Board. The Consent calendar permits the Board to approve multiple items in one action without discussion. All Board members have the right to remove a consent item from the consent calendar so that normal discussion and deliberation may take place. If a Board members' request that an item be removed from the Consent Agenda, the item will be pulled for discussion and separate action</p>		
A. July 25, 2024 Board Meeting Minutes	Approve Minutes	
III. Information / Discussion		4:05 PM
A. Reports and Updates	FYI	5 m
<ol style="list-style-type: none"> 1. CEO Reports (Robert Golden, President & CEO)) 2. Principal Report (Liana Pellegrino, Principal) 3. Financial Reports (Jim Weber, Charter Impact) 		

	Purpose	Time
B. GCA 24-25 Board Retreat Friday, October 11, 2024		5 m
C. Sub Committees 24-25 Meeting Calendar		5 m
1. Finance/Audit Committee		
2. Evaluation Committee		
3. Academic Excellence Committee		
4. Nominations Committee		
5. Golden Club Committee (Development)		
IV. Action Items		4:20 PM
A. Consideration & Approval of the 2023-24 Unaudited Report		5 m
B. Consideration & Approval of the 2023-24 Education Protection Account Expenditure Report		5 m
C. Consideration & Approval of the TSA (Teacher on Special Assignment) Job Description & Salary Range		
V. Board Member Comments		4:30 PM
This is an opportunity for Board members to take comments/updates from fellow board members, address activities, correspondence, and operations, and/or acknowledge or recognize specific programs, activities, or personnel.		
A. Next Regularly Scheduled Meeting Thursday, September 19, 2024 at 4:00 PM - 6:00 PM	FYI	5 m
VI. Suggested Agenda Items		
VII. Closing Items		
A. Adjourn Meeting	Vote	

Coversheet

July 25, 2024 Board Meeting Minutes

Section: II. Consent Agenda
Item: A. July 25, 2024 Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for GCA Board of Trustees Meeting on July 25, 2024

APPROVED



GOLDEN
CHARTER ACADEMY

Golden Charter Academy

Minutes

GCA Board of Trustees Meeting

Date and Time

Thursday July 25, 2024 at 9:00 AM

Location

Topic: GCA Board of Trustees Meeting

Time: Jul 25, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82871189817?pwd=yhOfQNDpnllLA3qH7pEzI7KREbf01X.1>

Meeting ID: 828 7118 9817

Passcode: 291715

Directors Present

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

Directors Absent

C. Little

Ex Officio Members Present

R. Golden (remote)

Non Voting Members Present

R. Golden (remote)

Guests Present

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

I. Opening Items

A. Call the Meeting to Order

E. Gonzalez called a meeting of the board of directors of Golden Charter Academy to order on Thursday Jul 25, 2024 at 9:09 AM.

B. Roll Call

C. Pledge of Allegiance

Pledge of Allegiance led by Dr. Gonzalez.

D. Approval of the Agenda

S. Morris made a motion to approve the Agenda.

H. Johnson seconded the motion.

Introduction of Principal and Assistant Principal postponed to next in-person meeting.

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

E. Public Comments

II. Consent Agenda

A. June 20, 2024 Board Meeting Minutes

B. De Vore made a motion to approve the minutes from Special GCA Board of Trustees Meeting on 06-20-24.

S. Morris seconded the motion.

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

III. Information / Discussion

A. Reports and Updates

CEO Reports (Robert Golden, President & CEO)

- Staffing Update: Newly hired Assistant Principal for the 24-25 SY, David Watson. All-staff professional development kick-off this Monday, 7/29.

- Campus Update: Modularity installed on campus, tentative move-in date end of this week.

- Permanent Facility Update: Meeting w/ the City of Fresno team last week. Site plan up for approval at the end of this month. Construction to start in September.

B. 2024-25 GCA Board Retreat

Tentative Date/ Time: Friday, October 11, 2024 (8-4:30pm)

IV. Action Items

A. Consideration & Approval of Reimbursement Resolution Related to the Issuance of Bonds to Finance and/or Refinance the Acquisition, Construction, Installation, Expansion, Remodeling, Renovation, Rehabilitation, Improvement, Furnishing and/or Equipping of the Charter School Educational Facilities located at (a) as 741 W. Belmont Ave., Fresno, CA 93728-2805, and (b) as 705 W. Belmont Ave., Fresno, CA 93728-2805.

S. Morris made a motion to approve the Reimbursement Resolution for facilities (a) as 741 W. Belmont Ave., Fresno, CA 93728-2805, and (b) as 705 W. Belmont Ave., Fresno, CA 93728-2805.

B. De Vore seconded the motion.

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

B. Consideration & Approval of the 24-25 Statement of Need

S. Morris made a motion to approve the 24-25 Statement of Need.

H. Johnson seconded the motion.

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

C. Consideration & Approval of Human Resource Manager Job Description & Salary Range

S. Morris made a motion to approve the Human Resource Manager Job Description & Salary Range.

H. Johnson seconded the motion.

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

D. Consideration & Approval of Instructional Coach Job Description & Salary Range

H. Johnson made a motion to approve the Instructional Coach Job Description & Salary Range.

B. De Vore seconded the motion.

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

E. Consideration & Approval of Field Ranger Coordinator Job Description & Salary Range

S. Morris made a motion to approve the Field Ranger Coordinator Job Description & Salary Range.

B. De Vore seconded the motion.

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

F. Consideration & Approval of the Director of Program & Partnership Job Description & Salary Range

S. Morris made a motion to approve the Director of Program & Partnerships Job Description & Salary Range.

I. Green seconded the motion.

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

G. Consideration & Approval of the 24-25 Director of Program & Partnership Contract (Mandy Breuer)

S. Morris made a motion to approve the 24-25 Director of Program & Partnership Contract (Mandy Breuer).

I. Green seconded the motion.

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

H. Consideration & Approval of the 24-25 Principal Contract (Liana Pellegrino)

H. Johnson made a motion to approve the 24-25 Principal Contract (Liana Pellegrino).

S. Morris seconded the motion.

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

I. Consideration & Approval of the 24-25 Assistant Principal Contract (David Watson)

S. Morris made a motion to approve the 24-25 Assistant Principal Contract (David Watson).

B. De Vore seconded the motion.

Consideration & Approval of the 24-25 Assistant Principal Contract with an expanded salary range to \$110k.

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

V. Board Member Comments

A. Next Regularly Scheduled Meeting

Thursday, August 15, 2024 at 4:00 PM.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:58 AM.

Respectfully Submitted,
E. Gonzalez

Coversheet

Reports and Updates

Section: III. Information / Discussion
Item: A. Reports and Updates
Purpose: FYI
Submitted by:
Related Material: August_Principal's Report.pdf
June 2024_Financial Report.pdf



GOLDEN
CHARTER ACADEMY
SCHOOL OF ENVIRONMENTAL STEWARDSHIP

AUGUST

Principal's Report



Campus Culture

The First 20 Days
PBIS School - Wide System
Staff Newsletter



Academics

Data
Coaching
Curriculum
Feedback



Community Engagement

Family Day at the Zoo
Back to School Night
Pridelands



First 20 days





School - Wide PBIS System

GCA has launched its **FIRST EVER** Positive Behavior Intervention System campus wide. Our goals for the 24 - 25 SY are as follows:

1. Reduce Negative Behaviors
2. Increase Student Engagement and Academics
3. Foster a Positive School Climate
4. Create leadership opportunities for students and staff



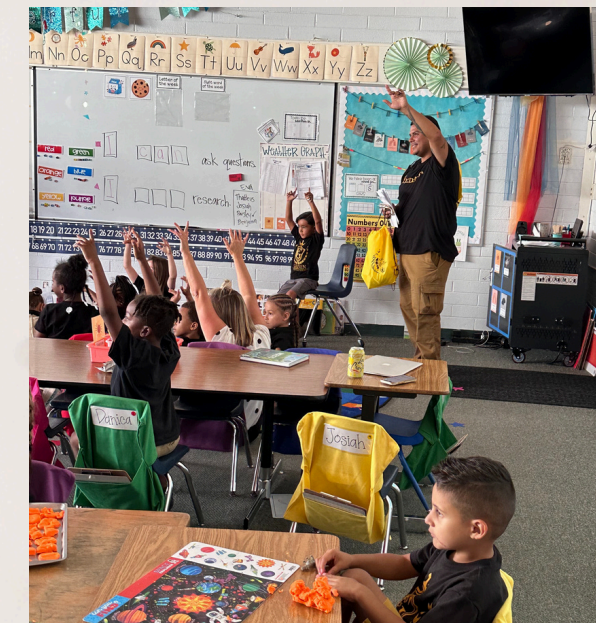
G O L D E N

	GIVE RESPECT	OBLIGATION	LOVE LEARNING	DEDICATION	ELEVATE	NEVER QUIT
CLASSROOM	Inside voice Raise hand to speak	Follow directions Stay on task	Participate Critical thinking	Be ready to learn Organization	Help others Positive self-talk	Ask for help Problem solving
HALLWAYS	Hands & feet to self	Walk to the right Face forward	Walk quietly Carry hall pass	Straight lines, no gap Go directly to destination	Set a good example Stay in your spot	Watch where you're going
PLAYGROUND	Hands & feet to self Take turns	Proper use of equipment	Include others	Share equipment Stay within area	Kind & appropriate words	Play by the rules
BATHROOM	Keep bathroom clean Respect privacy	Sign in/out of class Carry bathroom pass	Enter/exit quickly Use your time wisely	Wash hands Use facilities properly	Pick up trash	Report any problems to an adult Always flush
FIELD EXPERIENCE	Listen and follow directions	Stay with your group/adult(s)	Engage in discussion	Try something new	Thank the staff	Ask for help, if needed
COMMUNITY HALL	Hands to self and to your own food	Inside voices Play with Food	Raise your hand if you need something	Eat in a timely manner	Thank the cafeteria staff	Get your trash ready to be picked up
BUS	Hands & feet to self Quiet voices	Sit forward & upright Food/Drinks are away	Openness to sitting next to someone new	Wear seatbelt Stay in seat	Thank the bus driver Get all belongings	Report problems to an adult

PBIS Matrix

Weekly Rewards

Every **Friday**, our scholars have the opportunity to cash in their points earned each week for prizes and incentives from our student store.



AUGUST 25TH, 2024

WEEK 3

GOLDEN ERA

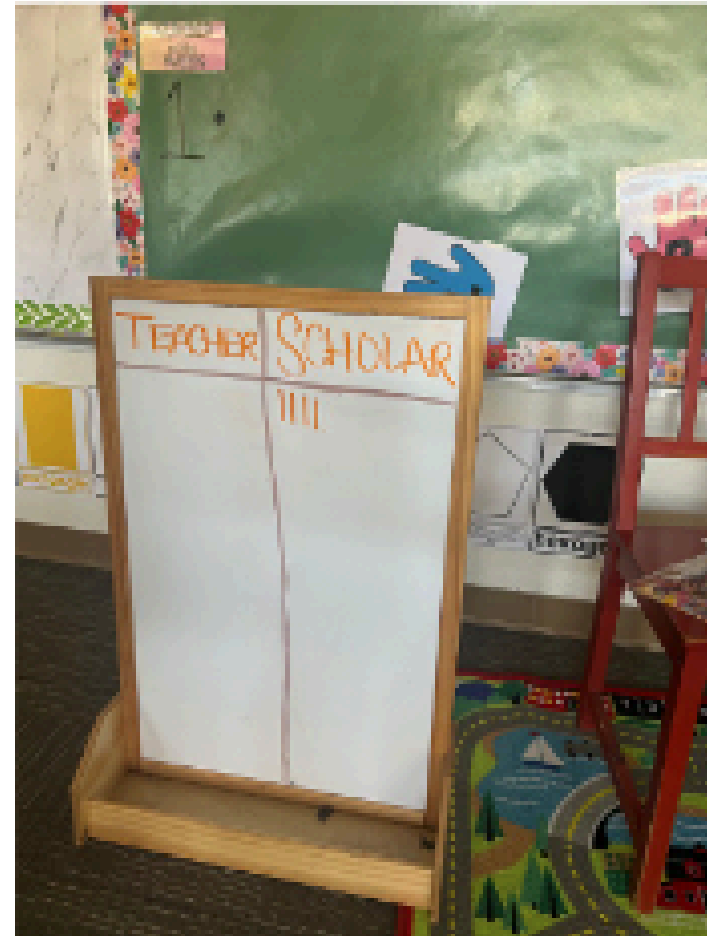


WEEKLY GCA STAFF NEWSLETTER



FOAM PARTY

We want to give a huge shoutout to **Ms. Candice** and our incredible



TEACHER VS. SCHOLAR

We'd like to give a special shoutout to **Ms. Jackson in the Garden**



NEWSLETTER



DATA

- New Gradebook System
- PLC, grounded in academics, will be lead by instructional coach.



COACHING

- Weekly coaching sessions with our on-site instructional coach



CURRICULUM

- GCA Approved Curriculum and Assessments
- Instruction Partners
- Grade - Level Planning Time
- Zoo Collaborations



FEEDBACK

- Weekly observations and meetings by administration team



SEPTEMBER 9

**GCA Family Day at
the Zoo**



SEPTEMBER 25

**GCA Back to
School Night**

*Coming
Soon*

PRIDELANDS

**EVENT COMING
SOON**



Golden Charter Academy

Monthly Financial Presentation – June 2024 (UAR)

June Highlights

Highlights

- P-2 ADA 286.82.
- Unaudited report surplus \$654K, anticipate updated adjustments near goal \$800K+ due to increased program expenses.
- Cash ended month **\$984K + accounts receivable \$1.26 million.**
- Revenue and expense growth – addition of new funding (ASES, CSI, SB740) backed additional expenses.
- **Multi-year planning**
- Facility finance – current projections model 1.15 lease coverage ratio at \$1.4 million annual lease cost.

Compliance and Reporting

- 2023/24 unaudited actual report is presented for review.
- 2023/24 Education Protection Account expenditures are presented for approval.

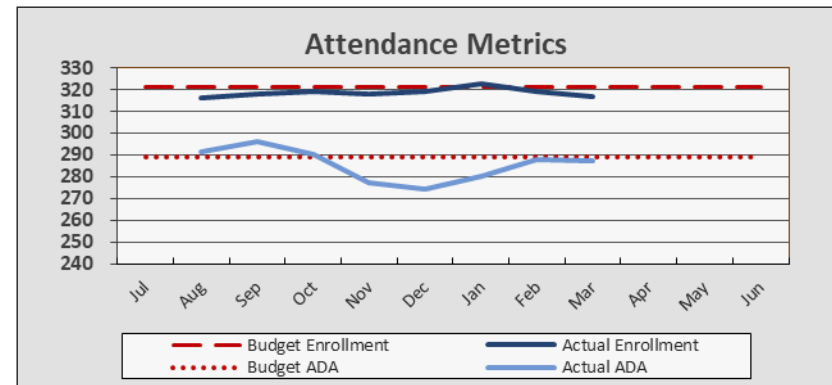


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<i>Actual</i>	<i>Forecast</i>	<i>Budget</i>
<i>Average Enrollment</i>	319	321	321
<i>ADA</i>	287	287	289
<i>Attendance Rate</i>	90.0%	89.4%	90.0%
<i>Unduplicated %</i>	89.6%	89.6%	89.6%
<i>Revenue per ADA</i>		\$24,219	\$23,737
<i>Expenses per ADA</i>		\$21,215	\$19,549

Attendance Metrics



P-2 ADA 286.82, down (2) from budget.

Attendance rate ran low, near 90%.

UPP three-year average funding rate 89.6%.

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

Revenue

- June Updates
 - Revenue update: increased extended day, SB740 facility funding, philanthropy; decreased federal funding.

	<i>Annual/Full Year</i>		
	May Forecast	Unaudited Actuals	Fav/(Unf)
Revenue			
State Aid-Rev Limit	\$ 4,369,692	\$ 4,398,714	\$ (29,022)
Federal Revenue	782,931	918,113	(135,182)
Other State Revenue	1,617,934	1,161,131	456,803
Other Local Revenue	<u>534,788</u>	<u>379,686</u>	<u>155,102</u>
Total Revenue	<u>\$ 7,305,345</u>	<u>\$ 6,857,644</u>	<u>\$ 447,701</u>



Expenses

- April Updates
 - Expenses above second interim:
 - Salaries and benefits – Increased for expanded learning supports.
 - Books and Supplies – increased school supplies.
 - Subagreement Services – increase substitute services, educational service providers.
 - Operations – Increased utilities, janitorial.
 - Professional Services – Increased legal, student activities and non-employee services.

Expenses	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,280,644	\$ 1,223,627	\$ (57,017)
Classified Salaries	1,394,424	1,269,960	(124,464)
Benefits	533,685	579,202	45,517
Books and Supplies	925,233	843,556	(81,677)
Subagreement Services	682,128	558,220	(123,908)
Operations	317,465	248,200	(69,265)
Facilities	281,409	228,906	(52,503)
Professional Services	1,180,521	634,300	(546,221)
Depreciation	55,676	61,509	5,833
Interest	372	346	(26)
Total Expenses	\$ 6,651,557	\$ 5,647,826	\$(1,003,731)

Surplus / (Deficit) & Fund Balance

- Ending fund balance forecast **\$1.6 million, 24%**, should stabilize cashflow.

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 653,788	\$ 1,209,818	\$ (556,030)
Beginning Fund Balance	<u>968,561</u>	<u>968,561</u>	
Ending Fund Balance	<u>\$ 1,622,349</u>	<u>\$ 2,178,379</u>	
<i>As a % of Annual Expenses</i>	<i>24.4%</i>	<i>38.6%</i>	

Coversheet

Consideration & Approval of the 2023-24 Unaudited Report

Section: IV. Action Items
Item: A. Consideration & Approval of the 2023-24 Unaudited Report
Purpose:
Submitted by:
Related Material: 23-24_Unaudited Report.pdf

Golden Charter Academy
 Fresno Unified
 Fresno County

2023-24 Unaudited Actuals
 Charter School Alternative Form
 Certification

10 62166 0140764
 Form ALT
 E8AJEX5CYT(2023-24)

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

CHARTER SCHOOL CERTIFICATION

Charter School Name: Golden Charter Academy
CDS #: 10-62166-0140764
Charter Approving Entity: Fresno Unified
County: Fresno
Charter #: 2113

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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Rosalba Maritano	Patrick Jensen	Jim Weber
Name	Name	Name
Supervisor, District Financial Services	Chief Financial Officer	Charter Impact
Title	Title	Title
559-603-6776	559-457-6226	925-750-8090
Telephone	Telephone	Telephone
rmaritano@fcoe.org	Patrick.Jensen@fresnounified.org	jweber@charterimpact.com
Email address	Email address	Email address

To the entity that approved the charter school:

X 2023-24 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: _____ Date: _____
 Charter School Official
 (Original signature required)
 Printed Name: Robert Golden Title: President & CEO

To the County Superintendent of Schools:

2023-24 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: _____ Date: _____
 Authorized Representative of
 Charter Approving Entity
 (Original signature required)
 Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2023-24 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: _____ Date: _____
 County Superintendent/Designee
 (Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

Charter School Name: Golden Charter Academy
CDS #: 10-62166-0140764
Charter Approving Entity: Fresno Unified
County: Fresno
Charter #: 2113

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	3,978,068.00		3,978,068.00
Education Protection Account State Aid - Current Year	8012	57,364.00		57,364.00
State Aid - Prior Years	8019	(2.62)		(2.62)
Transfers to Charter Schools in Lieu of Property Taxes	8096	334,263.00		334,263.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,369,692.38	0.00	4,369,692.38
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		107,497.00	107,497.00
Special Education - Federal	8181, 8182		47,148.00	47,148.00
Child Nutrition - Federal	8220		286,098.02	286,098.02
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	342,188.00	342,188.00
Total, Federal Revenues		0.00	782,931.02	782,931.02
3. Other State Revenues				
Special Education - State	StateRev SE		238,610.00	238,610.00
All Other State Revenues	StateRev AO	71,428.96	1,307,894.67	1,379,323.63
Total, Other State Revenues		71,428.96	1,546,504.67	1,617,933.63
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	534,788.08		534,788.08
Total, Local Revenues		534,788.08	0.00	534,788.08
5. TOTAL REVENUES				
		4,975,909.42	2,329,435.69	7,305,345.11
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	824,442.15	71,782.04	896,224.19
Certificated Pupil Support Salaries	1200	93,355.67	22,436.72	115,792.39
Certificated Supervisors' and Administrators' Salaries	1300	248,081.67	20,545.46	268,627.13
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,165,879.49	114,764.22	1,280,643.71
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	365,857.82	243,440.45	609,298.27
Noncertificated Support Salaries	2200	0.00	125,241.92	125,241.92
Noncertificated Supervisors' and Administrators' Salaries	2300	306,821.75	19,229.47	326,051.22
Clerical, Technical and Office Salaries	2400	94,027.89	56,413.13	150,441.02
Other Noncertificated Salaries	2900	165,935.10	17,456.43	183,391.53
Total, Noncertificated Salaries		932,642.56	461,781.40	1,394,423.96
3. Employee Benefits				
STRS	3101-3102	132,721.68	76,634.97	209,356.65
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	92,082.81	36,990.36	129,073.17

Golden Charter Academy
Fresno Unified
Fresno County

2023-24 Unaudited Actuals
Charter School Alternative Form

10 62166 0140764
Form ALT
E8AJEX5CYT(2023-24)

Health and Welfare Benefits	3401-3402	65,046.18	83,800.86	148,847.04
Unemployment Insurance	3501-3502	31,250.70	1,195.79	32,446.49
Workers' Compensation Insurance	3601-3602	13,045.38	915.86	13,961.24
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		334,146.75	199,537.84	533,684.59
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	15,684.28	14,743.55	30,427.83
Books and Other Reference Materials	4200	8,450.19		8,450.19
Materials and Supplies	4300	303,484.89	104,570.82	408,055.71
Noncapitalized Equipment	4400	42,980.91	92,016.84	134,997.75
Food	4700	0.00	343,301.46	343,301.46
Total, Books and Supplies		370,600.27	554,632.67	925,232.94
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	387,010.85	295,117.51	682,128.36
Travel and Conferences	5200	22,088.59		22,088.59
Dues and Memberships	5300	4,508.00		4,508.00
Insurance	5400	25,088.49		25,088.49
Operations and Housekeeping Services	5500	100.33	243,915.46	244,015.79
Rentals, Leases, Repairs, and Noncap. Improvements	5600	84,608.78	196,800.49	281,409.27
Transfers of Direct Costs	5700-5799	(137,106.10)	137,106.10	0.00
Professional/Consulting Services and Operating Expend.	5800	1,053,605.71	126,915.50	1,180,521.21
Communications	5900	21,764.19		21,764.19
Total, Services and Other Operating Expenditures		1,461,668.84	999,855.06	2,461,523.90
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
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6900	55,676.28		55,676.28
Amortization Expense - Lease Assets	6910			0.00
Amortization Expense - Subscription Assets	6920			0.00
Total, Capital Outlay		55,676.28	0.00	55,676.28
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(23,039.70)	23,039.70	0.00
Debt Service:				
Interest	7438	372.00		372.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		372.00	0.00	372.00
Total, Other Outgo		(22,667.70)	23,039.70	372.00
8. TOTAL EXPENDITURES		4,297,946.49	2,353,610.89	6,651,557.38
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		677,962.93	(24,175.20)	653,787.73
D. OTHER FINANCING SOURCES / USES				

Golden Charter Academy
Fresno Unified
Fresno County

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1.	Other Sources	8930-8979			0.00	
	Less:					
2.	Other Uses	7630-7699			0.00	
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(24,175.20)	24,175.20	0.00	
4.	TOTAL OTHER FINANCING SOURCES / USES		(24,175.20)	24,175.20	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			653,787.73	0.00	653,787.73	
F. FUND BALANCE / NET POSITION						
1.	Beginning Fund Balance/Net Position					
a.	As of July 1	9791	927,989.27	0.00	927,989.27	
b.	Adjustments/Restatements	9793, 9795	40,571.73		40,571.73	
c.	Adjusted Beginning Fund Balance /Net Position		968,561.00	0.00	968,561.00	
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		1,622,348.73	0.00	1,622,348.73	
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	181,538.37	0.00	181,538.37	
b.	Restricted Net Position	9797		0.00	0.00	
c.	Unrestricted Net Position	9790A	1,440,810.36	0.00	1,440,810.36	
Description			Object Code	Unrestricted	Restricted	Total
G. ASSETS						
1.	Cash					
	In County Treasury	9110	0.00	0.00	0.00	
	Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00	
	In Banks	9120	299,904.40	683,796.82	983,701.22	
	In Revolving Fund	9130	0.00	0.00	0.00	
	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
	Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2.	Investments	9150	0.00	0.00	0.00	
3.	Accounts Receivable	9200	770,950.88	0.00	770,950.88	
4.	Due from Grantor Governments	9290	470,519.29	791,376.67	1,261,895.96	
5.	Stores	9320	0.00	0.00	0.00	
6.	Prepaid Expenditures (Expenses)	9330	80,030.00	0.00	80,030.00	
7.	Other Current Assets	9340	150,191.50	0.00	150,191.50	
8.	Lease Receivable	9380	465,896.00	0.00	465,896.00	
9.	Capital Assets (accrual basis only)	9400-9489	181,538.37	0.00	181,538.37	
10.	TOTAL ASSETS		2,419,030.44	1,475,173.49	3,894,203.93	
H. DEFERRED OUTFLOWS OF RESOURCES						
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES						
1.	Accounts Payable	9500	253,077.71	0.00	253,077.71	
2.	Due to Grantor Governments	9590	0.00	0.00	0.00	
3.	Current Loans	9640	62,502.00	0.00	62,502.00	

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4.	Unearned Revenue	9650	0.00	1,475,173.49	1,475,173.49
5.	Long-Term Liabilities (accrual basis only)	9660-9669	481,102.00	0.00	481,102.00
6.	TOTAL LIABILITIES		796,681.71	1,475,173.49	2,271,855.20
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690	0.00	0.00	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)			1,622,348.73	0.00	1,622,348.73

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
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

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
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	

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

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a.	None	
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

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 2022-23 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 2025-26.

a.	Total Expenditures (B8)	6,651,557.38
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]	782,931.02
c.	Subtotal of State & Local Expenditures	5,868,626.36
	[a minus b]	
d.	Less Community Services	0.00
	[L2 Total]	
e.	Less Capital Outlay & Debt Service	56,048.28
	[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	0.00

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Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 5,812,578.08

Coversheet

Consideration & Approval of the 2023-24 Education Protection Account Expenditure Report

Section: IV. Action Items
Item: B. Consideration & Approval of the 2023-24 Education Protection Account Expenditure Report
Purpose:
Submitted by:
Related Material: 23-24_Education Protection Account Expenditure Report.pdf

Golden Charter Academy
Final expenditures through: June 30, 2024
Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Local Control Funding Formula Sources	8010-8099	57,364.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		57,364.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	47,585.23
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,778.77
Books and Supplies	4000-4999	0.00
Services, Other Operating Expenses	5000-5999	0.00
Capital Outlay	6000-6599	0.00
Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299	
	7400-7499	0.00
Direct Support/Indirect Costs	7300-7399	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		57,364.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00