

**BIG SUR CHARTER SCHOOL  
REGULAR SCHOOL BOARD MEETING MINUTES**

October 26, 2023 at 4:30 pm  
Big Sur Charter School, 304 Foam St, Monterey CA, 93940

*Individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the School Director or designee at least two days before the meeting. The meeting may be attended virtually using the following Zoom link: <https://bigsurcharterschool-org.zoom.us/j/85963352790?pwd=eWJoOWFkY1FFaWI2MzVZRlh5YXFtQT09>*

I. OPENING BUSINESS

1. Call to Order 4:40 PM
2. Roll Call: Chad Bollmann, Jennifer Ross, Jessica Ramey-Herne (via Zoom), Rachael Black, Suzy Graybill, Chantel Kjellgren and Aimee Alling
3. Action to Add New Items Since Posting of Agenda (2/3 Majority)
4. Adoption of Agenda

II. RECOGNITIONS: *STUDENTS, INDIVIDUALS AND/OR ORGANIZATIONS FOR SIGNIFICANT CONTRIBUTIONS MADE TO THE SCHOOL.*

Carrie Modisette for organizing the cake walk. Nichole Steadman, Amanda O'Connor, Allie MacDonald, Cat Cunningham, Jaci Atilano, Heather O'Hara, Erica Meldrum, and Eva Lanot, Naomi Waters, and Louise Camara for being Basket Leads and everyone that donated to the baskets.

III. COMMUNICATIONS

1. Written Communication
2. Board Member Comments - Chantel gave information on a non-contact boxing class
3. Director's Report

**Enrollment:** 87 - 3 enrollments in progress

**General Information:**

- Audit is on November 8th
- OceanFest is this Saturday
- Aimee attended the SELPA board meeting last month
- Overall things are going well
- Contracting with EDUK8 - using Learning Recovery money. Allocation has been reduced by 6K

4. BSCS Staff Comments (Non-Agenda Items)

IV. HEARING SESSION

Citizens may address the board about subjects not listed on the agenda. Speakers addressing the board are limited to three (3) minutes with a maximum of twelve (12) minutes per topic. Any member of the public who utilizes a translator will receive six (6) minutes with a maximum of twenty-four (24) minutes per topic. This ensures that non-English speakers receive the same opportunity to address the board as English speakers. Comments will be heard with no action taken.

V. CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda.

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Each item on the Consent Agenda and approved by the Board Members shall be deemed to have been considered in full and/or adopted as recommended.

1. Approve Board Meeting Minutes from September 19, 2023  
Recommendation: (Aimee Alling, Director) The Administration recommends approval of the minutes as presented.
  
2. Approve Bank Statement:  
1st Capital Bank Statement - September 29, 2023  
Recommendation: (Aimee Alling, Director) I certify that I have reviewed the attached statement for consistency with the School's budget, and purchasing and accounting practices and therefore, recommend Board approval.
  
3. Approve Credit Card Statements:  
US Bank Statement: September 22, 2023  
Wells Fargo Statement: October 3rd, 2023  
Recommendation: (Aimee Alling, Director) I certify that I have reviewed the attached statement for consistency with the School's budget, and purchasing and accounting practices and therefore, recommend Board approval.
  
4. Board Report of Warrants:  
Warrants from: September 16 - October 23, 2023  
Recommendations: (Aimee Alling, Director) I certify that I have reviewed the attached warrants for consistency with the School's budget, and purchasing and accounting practices and therefore, recommend Board approval.

Motion to approve the Consent Agenda: Chad Bollmann  
All in favor: Unanimous

Second: Jennifer Ross  
Opposed: None

**VI. ACTION/DISCUSSION**

1. Approve EPA resolution  
Board Action: Reviewed and approved  
Motion to adopt: Suzy Graybill  
All in favor: Unanimous  
Second: Jennifer Ross  
Opposed: None
  
2. Elect Board Chair  
Board Action: Discussed, continuing at a later date. No action taken.  
Motion to adopt: N/A  
All in favor: N/A  
Second: N/A  
Opposed: N/A

**VII. INFORMATION/DISCUSSION**

1. Discuss LCAP  
Board Action: Discussed, wonderful strides forward.

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2. Budgets vs. Actuals  
Board Action: Reviewed and discussed
3. Fencing Discussion  
Board Action: Considered, deemed it is unnecessary. Property lines do not allow an easy way to do this. It would take well over a year to go through proper channels to complete permits.
4. Employee Benefits Discussion  
Board Action: Discussed, no action will be taken.
5. Review and discuss next two months of Board Calendar  
Board Action: Reviewed

VIII. ADJOURNMENT

Time Adjourned: 6:32 PM

Items for next meeting:

- Legal updates
- Approve Eduk8 Contract
- Renewal, talking with EdTec to get all of our scores in order and ready to present
- Discuss Employee Benefits

**BIG SUR CHARTER SCHOOL  
BOARD RETREAT MINUTES**

November 4, 2023 9:00am

Big Sur Charter School, 304 Foam St, Monterey CA, 93940

*Individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the School Director or designee at least two days before the meeting.*

I. OPENING BUSINESS

1. Call to Order: 9:06 am
2. Roll Call: Chad Bollmann (via Zoom), Jennifer Ross, Jessica Ramey-Herne, Rachael Black, Suzy Graybill, Chantel Kjellgren and Aimee Alling
3. Action to Add New Items Since Posting of Agenda (2/3 Majority)
4. Adoption of Agenda

II. RECOGNITIONS: *STUDENTS, INDIVIDUALS AND/OR ORGANIZATIONS FOR SIGNIFICANT CONTRIBUTIONS MADE TO THE SCHOOL.*

III. COMMUNICATIONS

1. Written Communication
2. Board Member Comments
3. Director's Report
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IV. HEARING SESSION

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V. INFORMATION/DISCUSSION

1. Management and Coordination with BSCS Calendar  
Board Action: Updated board calendar and notifications
2. Board Composition - Review and Edit  
Board Action: Active recruiting; agreed to Board Composition Vision
3. Form 700 Fill-Out  
Board Action: Waiting on New Form, will complete in January
4. Brown Act Training  
Board Action: Reviewed the slides, everyone has completed
5. Grant Writing - Plan for 2023/24 and Deconfliction  
Board Action: Everyone to review the previous grants (in the drive)
  - a. Art Council grant
  - b. Pebble Beach Grant
  - c. Yellow Brick Road (Jessica)
  - d. Monterey Peninsula Sunrise Rotary

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BOARD RETREAT MINUTES**

November 4, 2023 9:00am  
Big Sur Charter School, 304 Foam St, Monterey CA, 93940

Christin and Aimee will be pruning the Grant doc in the drive. Board will be writing grants as assigned/requested

6. Board Self Evaluation and goals for next year

Board Action: We have been working to improve and fine tune our systems, we will continue to improve and work towards a thriving board.

Goals from last year:

- a. Secretary Duties (reviewed and used)
- b. Each board member writes a grant in the 2022 - 2023 school year (completed)
- c. Create grant writing playbook (lessons learned) for the Board and Administration.

Goals for this year:

- Every member submits one grant application in the 2023-2024 Grants
- Grants focused on art and CSP
- Grant for PE
- Create Director self evaluation.
- Staff Appreciation
- Monthly Spotlight
- Teacher appreciation day
- Holidays
- Make the Board more personal
- Create a getting to know you document for staff and board members. Rachael will be doing a staff spotlight each month

7. Director Check-in with the Board (Review Goals and Progress)

- Board Action: Looking forward to the evaluation process. Clearer idea of how goals are doing.
- Coffee in the Courtyard needs a pick up again.
- Teacher and staff development: Training the new staff has been successful thus far. This will be continuing.
- Communication: Ongoing

8. Complaint Team Playbook

Board Action: Reviewed and finalized the playbook. Will be saved in the drive.

9. Review and Discuss next two months of Board Calendar

Board Action: None

VI. ADJOURNMENT

Time Adjourned: 12:04pm

Items for next meeting:

- January Meeting: Form 700
- Discuss Community Partners Grant Writing (Action Items)
- Review Board Goals
- Board Election
- Kids wrestling program at Monterey High School

# 1ST CAPITAL BANK

P.O. BOX 811  
Salinas, CA 93902

RETURN SERVICE REQUESTED






BIG SUR CHARTER SCHOOL  
304 FOAM ST  
MONTEREY CA 93940-1408

## Statement Ending 10/31/2023

BIG SUR CHARTER SCHOOL  
Account Number: XXXXXX0996

Page 1 of 4

### Managing Your Accounts

	Branch Name	Monterey
	Branch Phone Number	(831) 264-4070
	Customer Service	(831) 264-4000
	Mailing Address	P.O. BOX 811 Salinas, CA 93902
	Online Banking	1stcapital.bank

### Summary of Accounts

Account Type	Account Number	Ending Balance
NON PROFIT BUSINESS CHECKING	XXXXXX0996	\$4,566.16

## NON PROFIT BUSINESS CHECKING-XXXXXX0996

### Account Summary

Date	Description	Amount
09/30/2023	Beginning Balance	\$466.16
	1 Credit(s) This Period	\$4,100.00
	0 Debit(s) This Period	\$0.00
10/31/2023	Ending Balance	\$4,566.16

### Deposits

Date	Description	Amount
10/30/2023	DEPOSIT	\$4,100.00

### Daily Balances

Date	Amount
10/30/2023	\$4,566.16

### Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



## The Following Disclosures Apply to Your 1st Capital Bank Account

If there are any discrepancies between your records and this statement, please notify your branch immediately. If no errors are brought to our attention within 30 days, the account will be considered correct. All items are credited subject to final payment.



**IMMEDIATELY REPORT THE LOSS OR THEFT OF ANY CHECKS, DEBIT CARD OR PIN ISSUED FOR THIS ACCOUNT. CALL US AT (831) 264-4000.**

### In Case of Errors or Questions About Your Electronic Transfers

(APPLIES ONLY TO CONSUMER ACCOUNTS)

Telephone us at (831) 264 4000 or Write us at 1st Capital Bank, P.O.BOX 811, Salinas, CA 93902 as soon as you can, if you think your statement is wrong or if you need more information about a transfer on the statement. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem occurred.

- (1) Tell us your name and account number.
- (2) Describe the error or the transfer you are unsure about and explain as clearly as you can why you believe it is in error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation. For new accounts, we may take up to 20 business days to credit your account for the amount you think is in error.

### Reporting other problems

You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you and you agree to not make a claim against us, for the problems or unauthorized transactions.

### Direct Deposits

If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us to find out if the deposit was made as scheduled. You may also review your activity online or visit a branch for more information.

### Terms and Conditions of Your Account

When you opened your account, you received the Terms and Conditions of Your Account document along with a fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the Terms and Conditions of Your Account and fee schedule may be obtained at one of our branches.

### Check 21 Notification

If you request the return of your original checks you may receive a "Substitute Check" in response. The Substitute Check is the legal equivalent of an original check and you have the rights that apply when you believe in good faith, that a Substitute Check was not properly charged to your account. Contact your branch or call the number on the front of this statement to request a Check 21 disclosure.

# 1ST CAPITAL BANK

## Statement Ending 10/31/2023

BIG SUR CHARTER SCHOOL

Page 3 of 4

Account Number: XXXXXX0996

1ST CAPITAL BANK	CHECKING DEPOSIT	4,000.00
Date: 10/30/2023		
Name: BIG SUR CHARTER		
Address: 304 FOAM ST MONTEREY CA 93940		4,000.00
		4,000.00

#0000      10/30/2023      \$4,100.00





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# 1ST CAPITAL BANK

P.O. BOX 811  
Salinas, CA 93902

RETURN SERVICE REQUESTED






BIG SUR CHARTER SCHOOL  
304 FOAM ST  
MONTEREY CA 93940-1408

## Statement Ending 11/30/2023

BIG SUR CHARTER SCHOOL  
Account Number: XXXXXX0996

Page 1 of 2

### Managing Your Accounts

	Branch Name	Monterey
	Branch Phone Number	(831) 264-4070
	Customer Service	(831) 264-4000
	Mailing Address	P.O. BOX 811 Salinas, CA 93902
	Online Banking	1stcapital.bank

### Summary of Accounts

Account Type	Account Number	Ending Balance
NON PROFIT BUSINESS CHECKING	XXXXXX0996	\$5,442.97

## NON PROFIT BUSINESS CHECKING-XXXXXX0996

### Account Summary

Date	Description	Amount
11/01/2023	Beginning Balance	\$4,566.16
	4 Credit(s) This Period	\$877.27
	2 Debit(s) This Period	\$0.46
11/30/2023	Ending Balance	\$5,442.97

### Electronic Credits

Date	Description	Amount
11/03/2023	VENMO ACCTVERIFY 1030383331188	\$0.21
11/03/2023	VENMO ACCTVERIFY 1030383331301	\$0.25
11/03/2023	VENMO CASHOUT 1030383346090	\$376.81
11/03/2023	PAYPAL TRANSFER 1030383126233	\$500.00

### Electronic Debits

Date	Description	Amount
11/03/2023	VENMO ACCTVERIFY 1030383330975	\$0.21
11/03/2023	VENMO ACCTVERIFY 1030383330916	\$0.25

### Daily Balances

Date	Amount
11/03/2023	\$5,442.97

### Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



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P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER [REDACTED] 7669  
STATEMENT DATE 10-23-2023  
AMOUNT DUE \$1,722.05  
NEW BALANCE \$1,722.05  
PAYMENT DUE ON RECEIPT



000000410 01 SP 0.630 106481868579175 P

BIG SUR CHARTER SCHOOL  
ATTN CHRISTIN LOPEZ  
304 FOAM ST  
MONTEREY CA 93940-1408

AMOUNT ENCLOSED  
\$

Please make check payable to "U S Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

[REDACTED] 7669 000172205 000172205

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

BIG SUR CHARTER SCHO [REDACTED] 7669	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	Credits	Payments	New = Balance
Company Total	\$4 518.80	\$1 722.05	\$0 00	\$0 00	\$0 00	\$0 00	\$4 518.80	\$1 722.05

CORPORATE ACCOUNT ACTIVITY

BIG SUR CHARTER SCHOOL [REDACTED]-7669				TOTAL CORPORATE ACTIVITY
Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-06	10-05	74798263279000000000330	PAYMENT - THANK YOU 00000 C	4,518.80 PY
				\$4,518.80 CR

NEW ACTIVITY

CHRISTIN LOPEZ [REDACTED]-7927		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
09-29	09-28	24692163271109158769240	AMZN DIGITAL *T10KI6P71 888-802-3080 WA	149.99	\$149.99
					\$0.00
					\$149.99

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

[REDACTED]-7669

ACCOUNT SUMMARY

PREVIOUS BALANCE	4,518.80
PURCHASES & OTHER CHARGES	1,722.05
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	.00
PAYMENTS	4,518.80
ACCOUNT BALANCE	1,722.05

STATEMENT DATE 10/23/23  
DISPUTED AMOUNT .00

AMOUNT DUE

1,722.05

SEND BILLING INQUIRIES TO:

U.S. Bank Nat on a Assoc at on  
C/O U.S. Bancorp Purchas ng Card Program  
P.O. Box 6335  
Fargo, ND 58125-6335



Company Name: BIG SUR CHARTER SCHOOL
Corporate Account Number: ██████████ 7669
Statement Date: 10-23-2023

**NEW ACTIVITY**

<b>AIMEE ALLING</b> ██████████-7891	<b>CREDITS</b> \$0.00	<b>PURCHASES</b> \$1,572.06	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$1,572.06
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Post Date	Tran Date	Reference Number	Transaction Description	Amount
09-25	09-22	24431063265083315573975	AMAZON.COM*TX6AG3HP1 SEATTLE WA	53.54
09-25	09-22	24431063265083355179824	AMAZON.COM*T17FV7CU0 SEATTLE WA	54.33
09-26	09-26	24692163269107304842147	AMZN MKTP US*T12GH3F11 AMZN.COM/BILL WA	41.50
09-28	09-27	24801973271400963000032	FLEURS DU SOLEIL MONTEREY CA	108.16
09-29	09-28	24692163271109165550187	AMZN MKTP US*T99EH2EO2 AMZN.COM/BILL WA	14.08
09-29	09-28	24692163271109261665236	AMZN MKTP US*T167W89O0 AMZN.COM/BILL WA	65.52
09-29	09-29	24692163272109685178013	AMZN MKTP US*T11QK5V51 AMZN.COM/BILL WA	88.87
10-02	10-01	24692163274101402539310	AMZN MKTP US*T11391SB1 AMZN.COM/BILL WA	93.94
10-02	10-01	24692163274101680509779	AMZN MKTP US*T90IL3DF2 AMZN.COM/BILL WA	55.56
10-02	10-01	24692163274101960667735	AMZN MKTP US*T92AA7EO0 AMZN.COM/BILL WA	59.48
10-03	10-02	24431063275083724246583	AMAZON.COM*T94PA6X30 SEATTLE WA	15.26
10-03	10-02	24493983276091658000010	MONTEREY WATERFRONT LOTS 8316465651 CA	3.75
10-04	10-03	24431063276083737796110	AMAZON.COM*T93N32YB2 SEATTLE WA	54.60
10-05	10-05	24431063278083709678542	AMAZON.COM*TE28E3NG2 SEATTLE WA	36.48
10-05	10-04	24692163277104241473763	AMZN MKTP US*TE1ZT9LT2 AMZN.COM/BILL WA	54.67
10-05	10-04	24692163278104644766689	831LOCKSMITH 831-498-6906 CA	394.00
10-06	10-05	24692163278105230629678	AMZN MKTP US*T94J54G11 AMZN.COM/BILL WA	17.81
10-06	10-06	24692163279105453923443	AMZN MKTP US*T97ZD8VP1 AMZN.COM/BILL WA	16.01
10-06	10-06	24692163279105476143623	AMZN MKTP US*T93L92V31 AMZN.COM/BILL WA	10.91
10-10	10-09	24011343282000040456675	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	15.29
10-16	10-13	24692163286101552608184	AMAZON.COM*TP08X9E10 AMZN.COM/BILL WA	19.62
10-16	10-14	24692163287102126689980	AMZN MKTP US*TP88P9XX0 AMZN.COM/BILL WA	141.77
10-16	10-14	24692163287102427586364	AMZN MKTP US*TP04380L2 AMZN.COM/BILL WA	135.11
10-17	10-16	24692163289103891469952	AMAZON.COM*TP44E1NL1 AMZN.COM/BILL WA	21.80

Department: 00000 Tota :	\$1,722.05
D v s on: 00000 Tota :	\$1,722.05



P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER [REDACTED] 7669  
STATEMENT DATE 11-22-2023  
AMOUNT DUE \$920.86  
NEW BALANCE \$920.86  
PAYMENT DUE ON RECE PT



[REDACTED]  
BIG SUR CHARTER SCHOOL  
ATTN CHRISTIN LOPEZ  
304 FOAM ST  
MONTEREY CA 93940-1408

AMOUNT ENCLOSED  
\$

Please make check payable to "U S Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

BIG SUR CHARTER SCHO [REDACTED] 7669	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	Credits	Payments	New = Balance
Company Total	\$1 722 05	\$937 72	\$0 00	\$0 00	\$0 00	\$16 86	\$1 722 05	\$920 86

CORPORATE ACCOUNT ACTIVITY

BIG SUR CHARTER SCHOOL [REDACTED]-7669				TOTAL CORPORATE ACTIVITY
Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-13	11-11	74798263317000000000078	PAYMENT - THANK YOU 00000 C	1,722.05 PY
				\$1,722.05 CR

NEW ACTIVITY

CHRISTIN LOPEZ [REDACTED]-7927		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.30	\$214.75	\$0.00	\$214.45
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-27	10-26	74492153299852398198433	PAYPAL *TARGETCORPO 4029357733 IN	0.30	CR
10-30	10-26	24492153301852394476719	PAYPAL *TARGETCORPO 402-935-7733 IN	200.19	
11-06	11-04	24137463309001141578783	USPS PO 0557420310 PACIFIC GROVE CA	2.31	
11-15	11-14	24137463319001274154871	USPS PO 0513140266 CARMEL CA	12.25	

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

[REDACTED]-7669

ACCOUNT SUMMARY

PREVIOUS BALANCE	1,722.05
PURCHASES & OTHER CHARGES	937.72
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	16.86
PAYMENTS	1,722.05
ACCOUNT BALANCE	920.86

STATEMENT DATE 11/22/23  
DISPUTED AMOUNT .00

AMOUNT DUE

920.86

SEND BILLING INQUIRIES TO:

U.S. Bank Nat on a Assoc at on  
C/O U.S. Bancorp Purchas ng Card Program  
P.O. Box 6335  
Fargo, ND 58125-6335



Company Name: BIG SUR CHARTER SCHOOL
Corporate Account Number: [REDACTED] 7669
Statement Date: 11-22-2023

**NEW ACTIVITY**

<b>AIMEE ALLING</b> [REDACTED]-7891	<b>CREDITS</b> \$16.56	<b>PURCHASES</b> \$722.97	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$706.41
--	---------------------------	------------------------------	---------------------------	-----------------------------------

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-26	10-25	74431063298083009628784	AMZN MKTP US SEATTLE WA	16.56 CR
10-26	10-25	24692163298101356322301	AMZN MKTP US*452ZB29I3 AMZN.COM/BILL WA	32.08
10-27	10-26	24431063299081731774839	FASTRAK VIOLATION CENT 415-486-8655 CA	9.75
10-30	10-27	24137463301001622837748	WHOLEFDS MRV 10087 MONTEREY CA	66.19
10-30	10-27	24231683301837000625389	ANDRONICO S 0173 MONTEREY CA	11.36
10-30	10-28	24231683302837000816193	SAFEWAY #0706 CARMEL CA	8.60
11-02	10-31	24071053305627105245489	CITY OF PACIFIC GROVE 831-6483105 CA	78.28
11-06	11-04	2412942330910000361796	GROVE MARKET PACIFIC GROVE CA	57.86
11-06	11-03	24692163307105769410461	AMZN MKTP US*FI0382PV3 AMZN.COM/BILL WA	8.18
11-06	11-04	24692163308106708050631	SQ *GOODIES DELICATESSEN PACIFIC GROVE CA	90.06
11-08	11-06	24231683311837001642282	ANDRONICO S 0173 MONTEREY CA	14.99
11-08	11-07	24692163311109359199504	AMZN MKTP US*SB9C12FN3 AMZN.COM/BILL WA	71.00
11-10	11-09	24011343313000053874148	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	15.29
11-13	11-12	24692163316102855025922	AMAZON.COM*AE7JQ3X43 AMZN.COM/BILL WA	152.92
11-15	11-14	24431063318083343544565	AMAZON.COM*TN3XS75J3 SEATTLE WA	76.46
11-17	11-16	24692163320106471583168	AMAZON.COM*KN2RB0U23 AMZN.COM/BILL WA	29.95

Department: 00000 Tota : \$920.86  
 D v s on: 00000 Tota : \$920.86



Prepared For	BIG SUR CHARTER SCHOOL CHRISTIN LOPEZ
Account Number	██████████ 5589
Statement Closing Date	11/03/23
Days in Billing Cycle	31
Next Statement Date	12/03/23

For Customer Service Call:  
800-225-5935

Inquiries or Questions:  
Wells Fargo SBL PO Box 29482  
Phoenix, AZ 85038-8650

Payments:  
Payment Remittance Center PO Box 77033  
Minneapolis, MN 55480-7733

Credit Line	\$2,000
Available Credit	\$1,970

**Payment Information**

New Balance	\$29.99
<b>Current Payment Due (Minimum Payment)</b>	<b>\$25.00</b>
<b>Current Payment Due Date</b>	<b>11/28/23</b>

If you wish to pay off your balance in full: The balance noted on your statement is not the payoff amount. Please call 800-225-5935 for payoff information.

**Account Summary**

Previous Balance		\$1,271.57
Credits	-	\$0.00
Payments	-	\$1,271.57
Purchases & Other Charges	+	\$29.99
Cash Advances	+	\$0.00
Finance Charges	+	\$0.00
New Balance	=	\$29.99

**Rate Information**

Your rate may vary according to the terms of your agreement.

TYPE OF BALANCE	ANNUAL INTEREST RATE	DAILY FINANCE CHARGE RATE	AVERAGE DAILY BALANCE	PERIODIC FINANCE CHARGES	TRANSACTION FINANCE CHARGES	TOTAL FINANCE CHARGES
PURCHASES	18.400%	05041%	\$0.00	\$0.00	\$0.00	\$0.00
CASH ADVANCES	27.240%	07463%	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL				\$0.00	\$0.00	\$0.00

**Important Information**

Changes to the Wells Fargo Business Credit Card Customer Agreement and Wells Fargo Business Elite Card Customer Agreement. Effective Dec 10, 2023 Section 12. Defaults and Remedies, Remedies, Subsection 6 is hereby deleted.

**Transaction Details**

Trans	Post	Reference Number	Description	Credits	Charges
10/25	10/25	85586689A36HJ0HGM	BRANCH PAYMENT - CHECK THANK YOU	1 271 57	
11/02	11/02	55432869J614J3YWG	SIMPLISAFE 888-957-4675 MA		29 99

See reverse side for important information

5596 YTG 1 7 2 231103 0 PAGE 1 of 4 1 0 8891 0300 BXSX 01DQ5596

----- DETACH HERE -----

Detach and mail with check payable to "Wells Fargo" to arrive by Current Payment Due Date

**Make checks payable to: Wells Fargo**

Account Number	██████████ 5589
New Balance	\$29.99
<b>Total Amount Due (Minimum Payment)</b>	<b>\$25.00</b>
<b>Current Payment Due Date</b>	<b>11/28/23</b>



Amount Enclosed: \$

PAYMENT REMITTANCE CENTER YTG  
PO BOX 77033 8  
MINNEAPOLIS MN 55480-7733

BIG SUR CHARTER SCHOOL  
CHRISTIN LOPEZ  
304 FOAM ST  
MONTEREY CA 93940-1408



## If your card is ever lost or stolen

Please notify us immediately by calling: **1-800-225-5935**.

## Questions about your statement

If you have a question about your statement, please write to us within 30 days after the statement was mailed to you. Please use a separate letter and include your account number and the date of the statement in question. Please refer to the front of the statement for our Inquiry mailing address.

**For all your personal or business financial service needs, visit us at [wellsfargo.com](https://www.wellsfargo.com)**

## Important payment information

### **Payments made at a Wells Fargo branch**

You may use cash or checks when making payments at a Wells Fargo branch.

### **Payments by mail**

Mail your check and the payment coupon to the Payment Remittance Center address printed on this statement. For fastest delivery, please use the enclosed window envelope. If using a single check to pay multiple accounts, we must receive a completed payment coupon for each account being paid or a list showing the full account number and amount to be credited to each account. If you are paying multiple accounts with a single check, the total of the check must equal the sum of the payments to be applied to each individual account, with at least the total minimum payment due for all accounts.

### **Payments by phone**

If you are authorized to transact on the account, you may be able to initiate a payment by calling the Customer Service number listed on the front of this statement.

### **Payments made using Wells Fargo Online Banking or Wells Fargo Mobile**

If you have access to the account via Wells Fargo Online Banking or Mobile you may be able to make a payment depending on your level of access.

### **Automatic Payments**

You can establish automatic payments to this credit account from a Wells Fargo deposit account or any other financial institution. For enrollment information, please contact our Customer Service number listed on the front of this statement.

### **Timing of payment by mail or payments made at a Wells Fargo branch**

Payments that are received at the designated payment processing address (printed on each statement) by 5:00 p.m. on any business day will be credited as of the day of receipt. Payments received after 5:00 p.m. or on non-business days may be credited as of the next business day.

### **When a payment is considered late**

If your payment is received or initiated any time after the Due Date, it is considered late and your account will be subject to a late fee.

## Promotional rates

All promotional rates are subject to early termination if there are late payments or other defaults. Please see sections "Default" and "Remedies" in your Cardholder Agreement.

## Managing your account

To manage your account, including card payments, alerts and change of address, visit [wellsfargo.com](https://www.wellsfargo.com) or call the customer service number which appears on your account statement.

## Wells Fargo News

Take advantage of the features that come with Online Banking:

**Messages and alerts:** Stay informed about your account with updates sent to your email or mobile phone.

**Automatic Payments:** Never miss a payment, avoid late charges, and protect your credit rating.

# *Happy Anniversary*



This month marks the anniversary of your Wells Fargo Business Card. We thank you for your business and look forward to serving you for years to come.

How can Wells Fargo help your business? Learn more at  
**[wellsfargo.com/biz](http://wellsfargo.com/biz)**

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Prepared For	BIG SUR CHARTER SCHOOL CHRISTIN LOPEZ
Account Number	██████████ 5589
Statement Closing Date	12/03/23
Days in Billing Cycle	30
Next Statement Date	01/03/24

For Customer Service Call:  
800-225-5935

Inquiries or Questions:  
Wells Fargo SBL PO Box 29482  
Phoenix, AZ 85038-8650

Payments:  
Payment Remittance Center PO Box 77033  
Minneapolis, MN 55480-7733

Credit Line	\$2,000
Available Credit	\$1,970

**Payment Information**

New Balance	\$29.99
<b>Current Payment Due (Minimum Payment)</b>	<b>\$25.00</b>
<b>Current Payment Due Date</b>	<b>12/28/23</b>

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**Account Summary**

Previous Balance		\$29.99
Credits	-	\$0.00
Payments	-	\$29.99
Purchases & Other Charges	+	\$29.99
Cash Advances	+	\$0.00
Finance Charges	+	\$0.00
New Balance	=	\$29.99

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CASH ADVANCES	27.240%	07463%	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL				\$0.00	\$0.00	\$0.00

**Important Information**

TOTAL \*FINANCE CHARGE\* BILLED IN 2023 \$1.00

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See reverse side for important information



----- DETACH HERE -----

Detach and mail with check payable to "Wells Fargo" to arrive by Current Payment Due Date

Make checks payable to: Wells Fargo

Account Number	██████████ 5589
New Balance	\$29.99
<b>Total Amount Due (Minimum Payment)</b>	<b>\$25.00</b>
<b>Current Payment Due Date</b>	<b>12/28/23</b>



Amount Enclosed: \$

PAYMENT REMITTANCE CENTER YTG  
PO BOX 77033 8  
MINNEAPOLIS MN 55480-7733

BIG SUR CHARTER SCHOOL  
CHRISTIN LOPEZ  
304 FOAM ST  
MONTEREY CA 93940-1408

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## Managing your account

To manage your account, including card payments, alerts and change of address, visit [wellsfargo.com](https://www.wellsfargo.com) or call the customer service number which appears on your account statement.

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**Transaction Details**

<i>Trans</i>	<i>Post</i>	<i>Reference Number</i>	<i>Description</i>	<i>Credits</i>	<i>Charges</i>
11/13	11/13	85586689Y26RZBWMF	PAYMENT THANK YOU	29 99	
12/02	12/02	5543286AG5XVVVFFN	SIMPLISAFE 888-957-4675 MA		29 99

---

**Wells Fargo News**

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**Automatic Payments:** Never miss a payment, avoid late charges, and protect your credit rating.



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Checks Dated 10/24/2023 through 12/08/2023			Board Meeting Date December 14, 2023		
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
12796912	10/26/2023	California American Water	62-5500		53.59
12796913	10/26/2023	California American Water	62-5500		180.14
12796914	10/26/2023	Central Coast Language and Learning Center	62-5800		1,035.00
12796915	10/26/2023	CharterSafe	62-5450		2,130.00
12796916	10/26/2023	Comcast	62-5900		273.68
12796917	10/26/2023	Learning Ally	62-5800		899.10
12796918	10/26/2023	Pediatric Therapy Associates	62-5800		755.25
12796919	10/26/2023	PG&E	62-5500		84.12
12796920	10/26/2023	Savvas Learning Company	62-4100		510.90
12796921	10/26/2023	Tucci Learning Services, Inc	62-5800		3,368.75
12798280	11/02/2023	Strang Lopez, Christin	62-4300		37.98
12798281	11/02/2023	Cruz, Rachel O	62-4300		29.05
12798282	11/02/2023	CRF Consulting - Cindy Fellows	62-5800		595.00
12798283	11/02/2023	Comcast	62-5900		207.72
12798284	11/02/2023	Heather Crane Ed Therapy	62-5800		595.00
12798285	11/02/2023	US Bank Corporate Payment System	62-4300	587.68	
			62-5200	3.75	
			62-5800	1,130.62	1,722.05
12799472	11/07/2023	Henry, Wyatt E	62-5800		68.90
12799473	11/07/2023	AT&T Mobility	62-5900		54.72
12799474	11/07/2023	Crystal Springs Water Co.	62-5500		49.50
12799475	11/07/2023	Gerda Marotta	62-5600		8,244.44
12799476	11/07/2023	STAPLES ADVANTAGE	62-4300		256.71
12799477	11/07/2023	Thinking Maps, Inc	62-5800		900.00
12799478	11/07/2023	Wells Fargo	62-5500		29.99
12800807	11/16/2023	All Service Plumbing	62-5800		240.00
12800808	11/16/2023	AT&T Mobility	62-5900		182.88
12800809	11/16/2023	California American Water	62-5500		48.31
12800810	11/16/2023	California American Water	62-5500		156.60
12800811	11/16/2023	CharterSafe	62-5450		2,131.00
12800812	11/16/2023	Open Up Resources	62-4100		196.65
12800813	11/16/2023	Pediatric Therapy Associates	62-5800		1,168.65
12800814	11/16/2023	STATE OF CA DOJ Acctng Office	62-5800		49.00
12800815	11/16/2023	TinyEYE Tech Corp	62-5800		614.00
12800816	11/16/2023	Tucci Learning Services, Inc	62-5800		1,975.00
12803672	11/30/2023	Comcast	62-5900		273.69
12803673	11/30/2023	Comcast	62-5900		207.72
12803674	11/30/2023	PG&E	62-5500		307.07
12803675	11/30/2023	STAPLES ADVANTAGE	62-4300		287.96
12803676	11/30/2023	US Bank Corporate Payment System	62-4300	566.32	
			62-5200	9.75	
			62-5800	314.94	
			62-5900	29.85	920.86
12805305	12/07/2023	AT&T Mobility	62-5900		54.72
12805306	12/07/2023	Crystal Springs Water Co.	62-5500		61.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 2



Checks Dated 10/24/2023 through 12/08/2023			Board Meeting Date December 14, 2023		
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
12805307	12/07/2023	EDUK8	62-5800		1,445.00
12805308	12/07/2023	YOUNG, MINNEY & CORR, LLP	62-5900		32.50
12805309	12/07/2023	Central Coast VNA & Hospice, I nc.	62-5800		240.00
12805310	12/07/2023	Wells Fargo	62-5600		29.99
<b>Total Number of Checks</b>			<b>44</b>		<b>32,704.19</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
62	Charter School Enterprise	44	32,704.19
	Total Number of Checks	<b>44</b>	32,704.19
	Less Unpaid Tax Liability		.00
	<b>Net (Check Amount)</b>		<b>32,704.19</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

# **Big Sur Charter School**

**2023 – 2024  
First Interim Report**

# Big Sur Charter School

2023 - 2024 First Interim

## Table of Contents

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A	Average Daily Attendance	8 - 9
CASH	Cashflow Worksheets	10 - 13
ICR	Indirect Cost Rate Worksheet	14 - 17
ESMOE	No Child Left Behind Maintenance of Effort	18 - 21
TRC	Technical Review Checks	22 - 25
	Multiyear Projections and Assumptions	26
LCFF	LCFF Calculator	27 - 28

Charter Number: \_\_\_\_\_ 1000

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2023-24 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Charter School Official  
(Original signature required)

Printed Name: Aimee Alling

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Cindy Fellows

Name \_\_\_\_\_

CBO \_\_\_\_\_

Title \_\_\_\_\_

831-682-1676

Telephone \_\_\_\_\_

cindy.fellows1210@gmail.com

E-mail Address \_\_\_\_\_



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	944,956.00	988,633.00	155,339.86	988,633.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,265.00	12,265.00	0.00	12,265.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,741.00	141,355.00	77,141.61	141,355.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,887.00	113,852.00	25,867.64	113,852.00	0.00	0.0%
5) TOTAL, REVENUES			1,119,849.00	1,256,105.00	258,349.11	1,256,105.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	419,857.00	362,386.00	101,748.38	362,386.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,748.00	223,099.00	63,436.06	223,099.00	0.00	0.0%
3) Employee Benefits		3000-3999	240,965.00	229,703.00	50,194.48	229,703.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,456.00	90,739.00	36,764.27	90,739.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	268,641.00	330,808.00	78,691.35	330,808.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	11,355.00	12,367.00	0.00	12,367.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,163,022.00	1,249,102.00	330,834.54	1,249,102.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,173.00)	7,003.00	(72,485.43)	7,003.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(43,173.00)	7,003.00	(72,485.43)	7,003.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	319,873.00	390,339.00		390,339.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			319,873.00	390,339.00		390,339.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			319,873.00	390,339.00		390,339.00		
2) Ending Net Position, June 30 (E + F1e)			276,700.00	397,342.00		397,342.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	121,269.00	90,271.00		90,271.00		
c) Unrestricted Net Position		9790	155,431.00	307,071.00		307,071.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	353,365.00	382,089.00	74,710.00	382,089.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	145,376.00	125,761.00	4,213.00	125,761.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(10,124.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	446,215.00	480,783.00	86,540.86	480,783.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>944,956.00</b>	<b>988,633.00</b>	<b>155,339.86</b>	<b>988,633.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	12,265.00	12,265.00	0.00	12,265.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,265.00</b>	<b>12,265.00</b>	<b>0.00</b>	<b>12,265.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,570.00	1,665.00	0.00	1,665.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,972.00	21,482.00	518.61	21,482.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	42,199.00	118,208.00	76,623.00	118,208.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>63,741.00</b>	<b>141,355.00</b>	<b>77,141.61</b>	<b>141,355.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	878.54	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	29,400.00	44,365.00	17,938.10	44,365.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	65,487.00	65,487.00	7,051.00	65,487.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>98,887.00</b>	<b>113,852.00</b>	<b>25,867.64</b>	<b>113,852.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,119,849.00</b>	<b>1,256,105.00</b>	<b>258,349.11</b>	<b>1,256,105.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	359,854.00	305,308.00	81,720.86	305,308.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	60,003.00	57,078.00	20,027.52	57,078.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>419,857.00</b>	<b>362,386.00</b>	<b>101,748.38</b>	<b>362,386.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	128,043.00	189,394.00	52,502.70	189,394.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,705.00	33,705.00	10,933.36	33,705.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>161,748.00</b>	<b>223,099.00</b>	<b>63,436.06</b>	<b>223,099.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	115,980.00	104,786.00	18,487.51	104,786.00	0.00	0.0%
PERS		3201-3202	38,621.00	37,811.00	10,655.64	37,811.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,937.00	12,985.00	4,092.44	12,985.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,729.00	60,522.00	15,402.65	60,522.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,953.00	1,321.00	83.34	1,321.00	0.00	0.0%
Workers' Compensation		3601-3602	6,252.00	5,912.00	0.00	5,912.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,493.00	6,366.00	1,472.90	6,366.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>240,965.00</b>	<b>229,703.00</b>	<b>50,194.48</b>	<b>229,703.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,454.00	22,890.00	21,819.69	22,890.00	0.00	0.0%
Books and Other Reference Materials		4200	100.00	158.00	157.59	158.00	0.00	0.0%
Materials and Supplies		4300	37,902.00	67,691.00	14,786.99	67,691.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>60,456.00</b>	<b>90,739.00</b>	<b>36,764.27</b>	<b>90,739.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,963.00	7,300.00	3,504.38	7,300.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	500.00	1,500.00	0.00	0.0%
Insurance		5400-5450	28,493.00	28,493.00	8,839.18	28,493.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,482.00	16,482.00	4,109.95	16,482.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,222.00	100,222.00	34,352.76	100,222.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,981.00	165,811.00	24,480.41	165,811.00	0.00	0.0%
Communications		5900	11,000.00	11,000.00	2,904.67	11,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>268,641.00</b>	<b>330,808.00</b>	<b>78,691.35</b>	<b>330,808.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Tuition, Excess Costs, and/or Deficit Payments</b>								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers Out</b>								
All Other Transfers		7281-7283	11,355.00	12,367.00	0.00	12,367.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			11,355.00	12,367.00	0.00	12,367.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,163,022.00	1,249,102.00	330,834.54	1,249,102.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6230	California Clean Energy Jobs Act	15,269.00
6512	Special Ed: Mental Health Services	1.00
7338	College Readiness Block Grant	75,000.00
7435	Learning Recovery Emergency Block Grant	1.00
Total, Restricted Net Position		90,271.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	84.27	86.40	86.40	86.40	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	84.27	86.40	86.40	86.40	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	84.27	86.40	86.40	86.40	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			291,973.22	229,189.94	163,869.48	183,821.38	136,566.31	72,210.21	267,786.09	348,036.22				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		11,533.00	24,973.00	20,760.00	20,760.00	20,760.00		128,166.00	51,485.00				
Property Taxes	8020-8079													
Miscellaneous Funds	8080-8099			86,540.86										
Federal Revenue	8100-8299									115,387.81	38,462.60			
Other State Revenue	8300-8599		341.00	56,885.00	19,574.61	2,279.00	15,000.00	5,000.00	8,000.00					
Other Local Revenue	8600-8799		15,752.00	6,267.10	3,848.54	1,299.09	5,865.57		5,000.00	8,000.00				
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			11,874.00	27,626.00	174,665.96	44,183.15	24,328.09	141,253.38	179,628.60	97,947.60				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		10,013.75	20,728.01	38,503.31	32,503.31	32,503.31	32,503.31	32,503.31	32,503.31				
Classified Salaries	2000-2999		6,833.34	12,831.07	23,978.76	19,792.89	20,995.08	13,642.55	20,754.21	20,754.21				
Employee Benefits	3000-3999		5,701.90	11,481.25	16,073.32	16,938.01	16,748.44	54,977.36	17,910.95	17,910.95				
Books and Supplies	4000-4999		14,779.86	16,205.14	4,537.69	1,241.58	1,962.35	4,000.00	210.00	1,000.00				
Services	5000-5999		19,098.70	15,128.59	22,808.42	21,655.64	19,588.10	28,000.00	28,000.00	28,000.00				
Capital Outlay	6000-6599													
Other Outgo	7000-7499													
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS			56,427.55	76,374.06	105,901.50	92,131.43	91,797.28	133,123.22	99,378.47	100,168.47				
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not In Treasury	9111-9199													
Accounts Receivable	9200-9299	216,269.51												
Due From Other Funds	9310			12,591.66	19,516.85	281.20	183,879.80							
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													

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Description	Object	Beginning Balances (Ref. Only)	Cashflow Worksheet - Budget Year (1)												
			July	August	September	October	November	December	January	February					
Lease Receivable	9380														
Deferred Outflows of Resources	9490														
<b>SUBTOTAL</b>		216,269.51	0.00	0.00	12,591.66	19,516.85	281.20	183,879.80	0.00	0.00					
<u>Liabilities and Deferred Inflows</u>															
Accounts Payable	9500-9599	59,151.43	18,229.73	16,202.80	2,649.19	19,193.24	(2,974.89)	(3,422.92)							1,854.86
Due To Other Funds	9610														
Current Loans	9640														
Unearned Revenues	9650	56,755.03			56,755.03										
Deferred Inflows of Resources	9690														
<b>SUBTOTAL</b>		117,906.46	18,229.73	16,202.80	61,404.22	19,193.24	(2,974.89)	(3,422.92)	0.00	0.00					1,854.86
<u>Nonoperating</u>															
Suspense Clearing	9910			(369.60)		369.60	(143.00)	143.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		98,363.05	(18,229.73)	(16,572.40)	(48,812.56)	693.21	3,113.09	187,445.72	0.00	0.00					(1,854.86)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(62,783.28)	(65,320.46)	19,951.90	(47,255.07)	(64,356.10)	195,575.88	80,250.13	(4,075.73)					
<b>F. ENDING CASH (A + E)</b>			229,189.94	163,869.48	183,821.38	136,566.31	72,210.21	267,786.09	348,036.22	343,960.49					
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>															



Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	July					
A. BEGINNING CASH											
	November	343,960.49	386,276.72	375,176.17	364,146.62						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	51,485.00	51,485.00	51,485.00	51,485.00		32,700.00		507,850.00	507,850.00	
Property Taxes	8020-8079								0.00	0.00	
Miscellaneous Funds	8080-8099	67,309.56	33,654.78	33,654.78	33,654.78		33,655.23		480,783.00	480,783.00	
Federal Revenue	8100-8299				7,265.00				12,265.00	12,265.00	
Other State Revenue	8300-8599	8,000.00	12,932.00		16,354.00		1,648.39		141,355.00	141,355.00	
Other Local Revenue	8600-8799	14,547.00	8,700.00	16,854.00	14,242.00		13,486.70		113,852.00	113,852.00	
Interfund Transfers In	8810-8929								0.00	0.00	
All Other Financing Sources	8930-8979								0.00	0.00	
TOTAL RECEIPTS		141,341.56	106,771.78	101,993.78	123,000.78		81,490.32	0.00	1,256,105.00	1,256,105.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	32,503.31	32,503.31	32,503.31	32,503.31		611.14		362,386.00	362,386.00	
Classified Salaries	2000-2999	20,754.21	20,754.21	20,754.21	20,754.26		500.00		223,099.00	223,099.00	
Employee Benefits	3000-3999	17,910.95	17,910.95	17,910.95	17,910.97		317.00		229,703.00	229,703.00	
Books and Supplies	4000-4999	2,000.00	16,851.00	10,000.00	12,251.38		5,700.00		90,739.00	90,739.00	
Services	5000-5999	24,000.00	28,000.00	30,000.00	35,000.00		31,528.55		330,808.00	330,808.00	
Capital Outlay	6000-6599								0.00	0.00	
Other Outgo	7000-7499						12,367.00		12,367.00	12,367.00	
Interfund Transfers Out	7600-7629								0.00	0.00	
All Other Financing Uses	7630-7699								0.00	0.00	
TOTAL DISBURSEMENTS		97,168.47	116,019.47	111,168.47	118,419.92		51,023.69	0.00	1,249,102.00	1,249,102.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199								0.00	0.00	
Accounts Receivable	9200-9299								216,269.51	216,269.51	
Due From Other Funds	9310								0.00	0.00	
Stores	9320								0.00	0.00	
Prepaid Expenditures	9330								0.00	0.00	
Other Current Assets	9340								0.00	0.00	
Lease Receivable	9380								0.00	0.00	

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Description	Object	Budget Year (1)						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,854.86	1,854.86	1,854.86	1,854.84			59,151.43	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							58,755.03	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,854.86	1,854.86	1,854.86	1,854.84	0.00	0.00	117,906.46	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,854.86)	(1,854.86)	(1,854.86)	(1,854.84)	0.00	0.00	98,363.05	
E. NET INCREASE/DECREASE (B - C + D)		42,318.23	(11,102.55)	(11,029.55)	2,726.02	30,466.63	0.00	105,366.05	7,003.00
F. ENDING CASH (A + E)		386,278.72	375,176.17	364,146.62	366,872.64				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								397,339.27	

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 0.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 815,188.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 29,693.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	29,693.00
9. Carry-Forward Adjustment (Part IV, Line F)	21,034.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	50,727.54
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	858,866.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	181,290.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,526.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	226.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	5,115.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	37,703.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	92,316.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,207,042.00
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	2.46%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	4.20%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	29,693.00
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	32.24
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0.72%) times Part III, Line B19); zero if negative	21,034.54
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.72%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	21,034.54
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	21,034.54

Approved indirect cost rate: 0.72%  
 Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	--	--	-----------

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,249,102.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,265.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	12,367.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,367.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,224,470.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, Line C9)*				86.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,172.11
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		
	1,086,075.60	13,061.64
	0.00	0.00
	1,086,075.60	13,061.64
	977,468.04	11,755.48
	1,224,470.00	14,172.11
	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00



First Interim  
Projected Totals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Big Sur Charter

Monterey County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

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**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

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**INTRAFFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

**INTRAFFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

**INTRAFFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: Exception

FUND	RESOURCE	OBJECT	VALUE
62	7435	8590	(\$6,739.00)

Explanation: The state cut the funding of this program after it had already allocated the funding in the prior year. The result was a reduction in this year to the prior year restricted fund balance.

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. Passed

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: Exception

FUND	RESOURCE	VALUE
62	7435	(\$6,739.00)

Explanation: The state cut the funding of this program after it had already allocated the funding in the prior year. The result was a reduction in this year to the prior year restricted fund balance.

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. Passed

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Passed

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. Passed

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. Passed

**EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. Passed

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission Passed

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. Passed

(24)

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

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**Big Sur Charter School  
Multiyear Projections: 23-24 First Interim**

Description	Object	23-24	24-25	25-26	Notes:
Enrollment		90.00	90.00	90.00	
Unduplicated		27.00	27.00	27.00	
ADA		86.40	86.40	86.40	ADA is based on current year numbers.
Per student LCFF income		\$ 11,442.51	\$ 11,852.91	\$ 12,267.50	
<b>Revenues</b>					
Revenue Limit/LCFF Funding	8011-8099	\$ 988,633	\$ 1,024,091	\$ 1,059,912	LCFF version 24.2b dated 8/30/2023
Federal Income: SPED	8100-8299	\$ 12,265	\$ 12,265	\$ 12,265	
Other State Income: Mandated Costs, Lottery, SPED Mental Health, STRS on Behalf, Covid	8300-8599	\$ 141,355	\$ 63,816	\$ 63,816	24-25 delete p/y lottery adjustment \$1,510. Delete pre-school \$56,271 & Art & Music \$26,477. Add back in Learning recovery deduction \$6,739. Total decrease \$77,519.
Other Local Income: Interest, donations, SPED, Coastal Stewardship	8600-8799	\$ 113,852	\$ 101,368	\$ 101,368	24-25 Decrease donations \$12,484 due to spending down of carryover and one time \$10,000 CSP grant. Total decrease \$22,484. Increase encroachments.
<b>Total Revenues</b>		<b>\$ 1,256,105</b>	<b>\$ 1,201,540</b>	<b>\$ 1,237,361</b>	
<b>Expenditures</b>					
Certificated Salaries	1000-1999	\$ 362,386	\$ 430,298	\$ 438,631	24-25 = \$5,824 and 25-26= \$5,924. 24-25: Steps: 24-25 = \$1,847 and 25-26= \$859.
Classified Salaries	2000-2999	\$ 223,099	\$ 218,099	\$ 219,099	Step benefit increase: 24-25 = \$1,961 & 25-26 = \$1,624. No increases in STRS rates. PERS rates: 24-25= 28.1% \$3,097 & 25-26= 28.8% \$1,533.
Benefits	3000-3999	\$ 229,703	\$ 234,761	\$ 237,918	
Books and Supplies	4000-4999	\$ 90,739	\$ 40,560	\$ 40,560	24-25 Delete one time funding: Learning recovery \$14,040, Art & Music \$21,700, UPK Grant \$12,929 and lottery p/y adjustment of \$1,510. Total decrease: \$50,179
Services & Operating Expenses	5000-5999	\$ 330,808	\$ 288,299	\$ 288,299	24-25 Delete one time funding: Learning recovery \$10,000, Art & Music \$31,654, Ed. Eff. Grant \$15,234, Mental Health c/o \$7,697 and UPK Grant \$855. Total decrease: \$65,440
Administrative Fee at 1%	7100-7499	\$ 12,367	\$ 12,120	\$ 12,245	1% total expenditures paid to Big Sur Unified
<b>Total Expenditures</b>		<b>\$ 1,249,102</b>	<b>\$ 1,224,137</b>	<b>\$ 1,236,752</b>	
<b>Net Increase (Decrease) in Fund</b>		<b>\$ 7,003</b>	<b>\$ (22,597)</b>	<b>\$ 609</b>	
Beginning Balance		\$ 390,336	\$ 397,339	\$ 374,742	
Ending Balance before deducting Rest.		\$ 397,339	\$ 374,742	\$ 375,351	
Prop 39		\$ 15,269	\$ 15,269	\$ 15,269	
College Readiness		\$ 75,000	\$ 75,000	\$ 75,000	
Total Restricted Balance		\$ 90,269	\$ 90,269	\$ 90,269	
<b>Ending Unrestricted Fund Balance</b>		<b>\$ 307,070</b>	<b>\$ 284,473</b>	<b>\$ 285,082</b>	
Increase/(Decrease) In Unrest. Balance		\$ 118,462	\$ (22,597)	\$ 609	

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**SUMMARY OF FUNDING**

**General Assumptions**

COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
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**LCFF Entitlement**

Base Grant	\$784,071	\$864,470	\$900,625	\$930,085
Grade Span Adjustment	39,912	57,462	55,573	52,073
Supplemental Grant	41,644	52,089	57,008	58,929
Add-ons: Transitional Kindergarten	5,035	14,612	10,885	18,825
<b>Total LCFF Entitlement Before Adjustments, ERT &amp;</b>	<b>\$870,662</b>	<b>\$988,633</b>	<b>\$1,024,091</b>	<b>\$1,059,912</b>
<b>Total LCFF Entitlement</b>	<b>870,662</b>	<b>988,633</b>	<b>1,024,091</b>	<b>1,059,912</b>

**LCFF Entitlement Per ADA**

\$ 10,333	\$ 11,443	\$ 11,853	\$ 12,268
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**Components of LCFF By Object Code**

State Aid (Object Code 8011)	\$ 324,071	\$ 382,089	\$ 393,648	\$ 408,728
EPA (for LCFF Calculation - Resource 1400 / Object Code 8019)	\$ 65,808	\$ 125,761	\$ 149,660	\$ 170,401
In-Lieu of Property Taxes (Object Code 8096)	480,783	480,783	480,783	480,783
<b>Total LCFF Entitlement</b>	<b>870,662</b>	<b>988,633</b>	<b>1,024,091</b>	<b>1,059,912</b>

**SUMMARY OF EPA**

% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 65,808	\$ 125,761	\$ 149,660	\$ 170,401
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (768.00)	\$ 48,956.00	\$ -	\$ -

**LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES**

Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 823,983	\$ 921,932	\$ 956,198	\$ 982,158
Supplemental and Concentration Grant funding in total	\$ 41,644	\$ 52,089	\$ 57,008	\$ 58,929
Percentage to Increase or Improve Services	5.05%	5.65%	5.96%	6.00%

**SUMMARY OF STUDENT POPULATION**

**Unduplicated Pupil Population**

<b>Total Enrollment</b>	<b>85</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>Total Unduplicated Pupil Count</b>	<b>25</b>	<b>27</b>	<b>27</b>	<b>27</b>
Rolling %, Supplemental Grant	25.2700%	28.2500%	29.8100%	30.0000%

**SUMMARY OF LCFF ADA**

**Current Year ADA**

Grades TK-3	41.88	55.68	51.84	47.04
Grades 4-6	21.02	21.12	20.16	27.84
Grades 7-8	21.36	9.60	14.40	11.52

**Combined Subtotal**

84.26	86.40	86.40	86.40
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**Funded LCFF ADA (greater of current year, prior year or 3-prior year average)**

Grades TK-3	41.88	55.68	51.84	47.04
Grades 4-6	21.02	21.12	20.16	27.84
Grades 7-8	21.36	9.60	14.40	11.52

**Subtotal**

84.26	86.40	86.40	86.40
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**FUNDED ADA for the Transitional Kindergarten**

Current Year TK ADA	1.79	4.80	3.44	5.76
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# LCFF CALCULATOR

118349	5 digit District:	Big Sur Charter
NO	Is this a Title:	23-24 First Interim
Charter	Project lead by:	Cindy Fellows
	Email:	cindy.fellows1210@gmail.com
11/30/2023	Project ID:	831-682-1676

Big Sur Charter (118349)	2021	2022-23	2023-24	2024-25	2025-26
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## ( 1 ) UNIVERSAL ASSUMPTIONS

Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	3.94%	3.29%
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Re	12.747809%	44.559904%	44.559904%	44.559904%

## ( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

### ( a ) TRANSFER OF IN-LIEU PROPERTY TAX

I-4	F-6 / F-7 In-Lieu of Property Tax	480,783	480,783	480,783	480,783
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### ( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1, A-2, A-3	Enrollment	85	90	90	90
B-1, B-2, B-3	Unduplicated Pupil Count	25	27	27	27
	Single Year Unduplicated Pupil Pe	29.41%	30.00%	30.00%	30.00%
C-1	Unduplicated Pupil Percentage (%)	25.27%	28.25%	29.81%	30.00%

### ( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a p

D-3	Unduplicated Pupil Percentage (%)	69.62%	69.62%	69.62%	69.62%
	Unduplicated Pupil Percentage: St	25.27%	28.25%	29.81%	30.00%

### ( d ) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on **ONLY**:

G-4	TK <i>(NEW beginning 2022-</i>	1.79	4.80	3.44	5.76
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ADA used for Base, Supplemental and Concentration Grant Calculations:

B-1	Grades TK-3	41.88	55.68	51.84	47.04
B-2	Grades 4-6	21.02	21.12	20.16	27.84
B-3	Grades 7-8	21.36	9.60	14.40	11.52
	SUBTOTAL ADA	84.26	86.40	86.40	86.40
	RATIO: ADA to Enrollment	0.99	0.96	0.96	0.96

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**INDEPENDENT CONTRACTOR AGREEMENT**  
**Between**  
**BIG SUR CHARTER SCHOOL & EDUK8 LEARNING CENTER**

This Independent Contractor Agreement (“Agreement”) is made between **Big Sur Charter School** (“BSCS”) and **Eduk8 Learning Center** (“Independent Contractor”). BSCS and Independent Contractor shall collectively be referred to as the “Parties” or singularly as a “Party.”

It is the desire of BSCS to engage the services of Independent Contractor, with such services and the relationship between BSCS and Independent Contractor being governed according to the following terms and conditions:

**A. SERVICES**

Independent Contractor agrees to perform the services detailed in **Appendix A** (“Services”), incorporated by reference herein. As a requirement of this Agreement, Independent Contractor agrees to submit to BSCS documentation that Services detailed in **Appendix A** were performed. Independent Contractor may also agree to provide additional Services to BSCS during the period of this Agreement. To the extent that any such Services require additional expenditure by BSCS, such Services must be described by written addendum to this Agreement to be separately signed and executed by BSCS and Independent Contractor. Any such addendum to this Agreement will be governed by all terms and provisions of this Agreement.

**B. COMPENSATION**

**1. Payment.** In consideration for the Services to be performed by Independent Contractor, BSCS agrees to pay Independent Contractor at the rate of \$85.00 per hour. Independent Contractor will submit to BSCS an invoice and sign in sheet for Services rendered at the end of each month. BSCS is to pay the invoice within thirty (30) days of its receipt. In the event of a no-show, no-call cancellation BSCS will pay for half of the session cost.

**2. Expenses.** Independent Contractor shall be responsible for all expenses incurred while performing Services under this Agreement.

**3. Materials.** Independent Contractor will furnish all materials, equipment and supplies used to provide the Services required by this Agreement.

**4. Local, State and Federal Taxes.** Independent Contractor shall pay all income and FICA (Social Security and Medicare) taxes incurred while performing Services under this Agreement. BSCS will not:

- a. Withhold FICA from Independent Contractor’s payments or make FICA payments on Independent Contractor’s behalf;
- b. Make state or federal unemployment compensation contributions on



- c. Independent Contractor's behalf; or  
Withhold state or federal income tax from Independent Contractor's payments.

#### **C. DURATION**

**1. Term of the Agreement.** This agreement will become effective when signed by both Parties and will terminate the date either Party terminates the Agreement as provided below.

**2. Terminating the Agreement.** During the term of this Agreement, either Party may terminate the Agreement without cause by providing written notice to the other Party thirty (30) days' advance notice.

**3. Automatic Termination.** This Agreement terminates automatically on the occurrence of any of the following events:

- a. The bankruptcy or insolvency of either Party;
- b. Sale of business of either Party;
- c. The death or permanent disability of either Party;
- d. Material breach of any term or condition of this Agreement; or
- e. Revocation or nonrenewal of the BSCS charter.

#### **D. CONDITIONS OF INDEPENDENT CONTRACTOR SERVICE**

**1. Qualifications.** Independent Contractor shall provide BSCS with copies of qualifications, including resume, credential, license(s), or certification for Independent Contractor as they relate to the Services provided under **Appendix A**.

**2. Working with Students.** Should Independent Contractor or its employees and/or subcontractors provide Services to BSCS students, Independent Contractor shall adhere to all applicable laws and BSCS policies. Independent Contractor shall also complete and return a "Criminal Background Check and Tuberculosis Clearance Certification," attached hereto as **Appendix B**.

**3. Insurance.** Independent Contractor shall provide BSCS with proof of insurance as it relates to the Services provided under **Appendix A**.

**4. Workers' Compensation.** BSCS shall not obtain workers' compensation insurance on behalf of Independent Contractor or Independent Contractor's employees. If Independent Contractor hires employees to perform any work under this Agreement, Independent Contractor will obtain workers' compensation insurance for those employees to the extent required by law.

#### **E. INDEPENDENT CONTRACTOR STATUS**

Independent Contractor is an independent contractor, not an employee of BSCS. Independent Contractor's employees and/or subcontractors (if any) are not BSCS's employees. Independent Contractor and BSCS agree to the following rights consistent with an independent contractor relationship:

1. Independent Contractor has the right to perform Services for others during the term of this Agreement.
2. Independent Contractor has the sole right to control and direct the means, manner and method by which the Services required by this Agreement will be performed to the extent the provision of Independent Contractor's Services are consistent with the responsibilities set forth herein at **Appendix A** as dictated by BSCS.
3. Independent Contractor shall not receive any training from BSCS in the skills necessary to perform the Services required by this Agreement.
4. BSCS shall not require Independent Contractor to devote full time to performing the Services required by this Agreement.
5. Neither Independent Contractor nor Independent Contractor's employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay or other fringe benefit plan of BSCS.

#### **F. INTELLECTUAL PROPERTY/TRADEMARK OWNERSHIP AND USE**

**1. Ownership of Intellectual Property.** Independent Contractor acknowledges that any intellectual property created pursuant to this Agreement is a "work made for hire" and further assigns to BSCS all patent, copyright and trade secret rights in anything created or developed by Independent Contractor for BSCS under this Agreement. This assignment is conditioned upon full payment of the compensation due Independent Contractor under this Agreement.

**2. Registration of Intellectual Property.** Independent Contractor shall help prepare any documents BSCS considers necessary to secure any copyright, patent, or other intellectual property rights at no charge to BSCS. Independent Contractor agrees to honor the proprietary information of BSCS and shall not disclose or circumvent such proprietary information now or in the future.

**3. Use of Intellectual Property/Trademarks.** Independent Contractor shall not use the BSCS, insignia, or any facsimile of BSCS material for any purpose, without BSCS's express prior authorization. Independent Contractor shall not use for any material purpose, including, but not limited to, advertising, client list, or references, any of BSCS's intellectual property, BSCS, insignia, trademarks, service marks, design marks, trade BSCSs, domain BSCSs, registrations and applications for registration thereof, or any facsimile of BSCS, and any common law rights pertaining thereto, without prior written consent from BSCS.

## G. CONFIDENTIALITY

**1. Proprietary Information.** Independent Contractor acknowledges that, in connection with providing the Services under this Agreement, Independent Contractor may have access to and make use of BSCS's proprietary, confidential and trade secret information ("Proprietary Information"). Proprietary Information includes, but is not limited to: know-how, materials, processes and procedures relating to the medical scribes and medical scribe Services; know-how, materials, processes and procedures relating to the use of electronic medical records systems; lists of customers and of potential customers; marketing plans and strategies; pricing information; information concerning BSCS's employees, students, and independent contractors; and any other information reasonably understood to be confidential or proprietary to BSCS.

- a. Proprietary Information, whether written, verbally presented, visually viewed, printed, graphic, or electronically recorded materials furnished by BSCS for use by Independent Contractor, are confidential to the extent allowable by law, constitute BSCS's proprietary and/or trade secret information, and remains the property of BSCS.
- b. Independent Contractor will maintain in confidence and will not, directly or indirectly, disclose or use, either during or after the term of this Agreement, any Proprietary Information except to the extent necessary to perform the Services.
- c. Upon termination of this Agreement, or at the request of BSCS before termination, Independent Contractor will deliver to BSCS all Proprietary Information that is in Independent Contractor's possession or under Independent Contractor's control. The obligations concerning Proprietary Information extend to information belonging to students and vendors of BSCS to which Independent Contractor may have gained possession as a result of performing the Services.
- d. The confidentiality restrictions contained in this Section and its subsections will not apply to any information that is:
  - i. Generally known, or becomes generally known, to the public through no wrongful or negligent act of Independent Contractor;
  - ii. In the possession of Independent Contractor prior to the Parties entering into this Agreement and the same can be demonstrated by the Independent Contractor's records;
  - iii. Independently developed by Independent Contractor without use, directly or indirectly, of BSCS's Proprietary Information;

- iv. Rightfully received by Independent Contractor from a third party without restriction and without breach of this Agreement or any other agreement;
- v. Approved for release by written authorization of BSCS; or
- vi. Required to be disclosed by operation of law; provided, however, that Independent Contractor will first give written notice of such required disclosure to BSCS, make a reasonable effort to obtain a protective order requiring that the Proprietary Information so disclosed be used only for the purposes for which disclosure is required, take reasonable steps to allow BSCS to seek to protect the confidentiality of the Proprietary Information required to be disclosed, and disclose only that part of the Proprietary Information which, in the opinion of Independent Contractor, is required to be disclosed.

## **2. Protected Information.**

- a. Health Information. Contractor acknowledges that, from time to time during the term of this Agreement, Contractor may acquire or have access to Protected Health Information (“PHI”) of BSCS’s students, as defined in the Health Insurance Portability and Accountability Act of 1996, as amended, and rules promulgated thereunder (hereinafter the “HIPAA Rules”). Contractor will not use or disclose, and will cause its employees and/or subcontractors not to use or disclose, PHI, except as necessary to perform the Services or as required by law. At BSCS’s request, Contractor will execute a “Business Associate Agreement” in order to comply with the HIPAA Rules.
- b. Student Information. Independent Contractor hereby acknowledges that all documents which include personally identifiable information contained in or derived from a student’s education records are deemed confidential pursuant to the Family Educational Rights and Privacy Act (20 U.S.C. § 1231(g)) and the Individuals with Disabilities Education Act (20 U.S.C. § 1400, *et seq.*). Independent Contractor will not use or disclose, and will cause Independent Contractor’s employees and/or subcontractors not to use or disclose such information, except as necessary to perform the Services or as required by law.
- c. Private Information. Independent Contractor acknowledges that, from time to time during the term of this Agreement, Independent Contractor may acquire or have access to private information protected from disclosure pursuant to Article I, Section 1 of the California Constitution. Independent Contractor will not use or disclose, and will cause Independent Contractor’s employees and/or subcontractors not to use or

disclose such information, except as necessary to perform the Services or as required by law.

**3. Return of Proprietary/Protected Information.** Upon the conclusion of this Agreement, Independent Contractor shall return all records, files, contacts and other proprietary information of BSCS to BSCS.

#### **H. NON-DISCRIMINATION**

The Parties shall not discriminate against any pupil, employee, or applicant for employment on the basis of the person's race; color; gender (including gender identity and gender expression); sex (including pregnancy, childbirth, breastfeeding, and related medical conditions); religious creed (including religious dress and grooming practices); marital/registered domestic partner status; age (forty (40) and over); national origin or ancestry (including native language spoken); physical or mental disability (including HIV and AIDS); medical condition (including cancer and genetic characteristics); taking a leave of absence authorized by law; genetic information; sexual orientation; military and veteran status; or any other consideration made unlawful by federal, state, or local laws.

#### **I. DISPUTE RESOLUTION**

**1. Mediation.** If a dispute arises under this Agreement, the Parties agree to first try to resolve the dispute with the help of a mutually agreed-upon mediator in Monterey County. Any costs and fees other than attorneys' fees associated with the mediation shall be shared equally by the Parties.

**2. Arbitration.** If it proves impossible to arrive at a mutually satisfactory solution through mediation, the Parties agree to submit the dispute to a mutually agreed-upon arbitrator in Monterey County for binding arbitration. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction to do so. Costs of arbitration, including attorneys' fees, will be allocated by the arbitrator.

**3. Attorneys' Fees.** Should any mediation, arbitration, and/or litigation commence between the Parties concerning this Agreement or the rights and duties of either Party hereto, whether it be an action for damages, equitable or declaratory relief, the prevailing party in such litigation shall be entitled to, as an element of its costs of suit in addition to other relief as may be granted by the arbitrator or Court, reasonable sums as and for attorneys' fees, or such prevailing party may recover such attorneys' fees in a separate action brought for that purpose. The "prevailing party" shall be the party who is entitled to recover its costs of suit, whether or not the suit proceeds to final judgment. A Party not entitled to recover its costs shall not recover attorneys' fees. No sum of attorneys' fees shall be counted in calculating the amount of judgment for purposes of determining whether a Party is entitled to recover its costs or attorneys' fees.

**J. LIMITED LIABILITY**

Neither party to this agreement shall be liable for the other's lost profits, or special, incidental or consequential damages, whether in an action in contract or tort, even if the party has been has been advised by the other party of the possibility of such damages.

**K. INDEMNIFICATION**

Each Party shall indemnify and hold the other Party and its board members, officers, employees, agents, attorneys, volunteers, and subcontractors harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Agreement or its performance, to the extent that such loss, expense, damage or liability was proximately caused by the negligent or willful act or omission of the Party, including, without limitation, the Party's agents, employees, subcontractors or anyone the Party employed directly or indirectly.

**L. NOTICES**

**1.Contact Persons.** All notices and other communications in connection with this Agreement shall be directed to the following persons:

If to Independent Contractor:

Manal Masri  
207 16th Street, Ste. 103  
Pacific Grove, CA 93950  
831-204-0815

If to BSCS:

Big Sur Charter School  
304 Foam St.  
Monterey, CA 93940  
831-324-4573

**2.Notice Procedures.** All notices and other communications in connection with this Agreement shall be in writing and shall be considered given as follows:

- a. When delivered personally to the recipient's address as stated on this Agreement;
- b. Three (3) days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated on this Agreement; or
- c. When sent by fax or email to the last fax number or email address of the recipient known to the person giving notice.

Notice is effective upon receipt provided that a duplicate copy of the notice is promptly given by first class mail, or the recipient delivers a written confirmation of receipt.

**N. MISCELLANEOUS TERMS**

**1. Exclusive Agreement.** This is the entire Agreement between Independent Contractor and BSCS. All previous agreements between the Parties, if any, whether written or oral, are merged herein and superseded hereby.

**2. Modifying the Agreement.** This Agreement may be supplemented, amended, or modified only by the mutual agreement of both Parties. No waiver of any provision of this Agreement will be deemed, or will constitute, a waiver of any other provision, whether or not similar, nor will any waiver constitute a continuing waiver. No modification of this Agreement shall be binding unless in writing and expressing an intent to modify the Agreement and signed by both Parties.

**3. No Partnership.** This Agreement does not create a partnership relationship. Neither Party has authority to enter into contracts on the other's behalf.

**4. Interpretation and Opportunity for Counsel.** In the event of a controversy or dispute between the Parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The Parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.

**5. Applicable Law.** This Agreement will be governed by the laws of the State of California.

**6. Interpretation of Agreement.** This Agreement shall be construed as a whole in accordance with its fair meaning. The language of the Agreement shall not be construed for or against any particular Party.

**7. Survival of Terms.** Sections F, G, I, J and K (and their subsections, if any) will survive the expiration or termination of this Agreement.

**8. Assignment.** Neither Party will assign or otherwise transfer this Agreement in whole or in part without the prior written consent of the other Party. The provisions of this Agreement will be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns permitted hereby.

**9. Severability.** Should any provision of the Agreement be declared or determined by any court of competent jurisdiction to be illegal, invalid or unenforceable, the legality, validity and enforceability of the remaining Parties, terms, and provisions shall not be affected thereby, and said illegal, invalid or unenforceable part, terms or provisions shall be deemed not to be part of this Agreement.

**10. Force Majeure.** Either Party shall be excused from performance, without penalty, for delay in, or failure of, performance or shall any such delay in, or failure of, performance constitute default if such delay or failure is caused by force majeure. "Force majeure" means an occurrence that is beyond the control of the Party affected and occurs without the Party's fault or negligence. Force majeure may include, but is not limited to: acts of nature; acts of government (including, but not limited to, political subdivisions, school districts, or local education agencies that authorize and oversee BSCS) not related to breach of any legal or regulatory obligation by either Party; fire; earthquake; strike; lockout; civil disorder; war or commandeering by any agency of government; epidemics; and quarantine restrictions. If either Party is delayed at any time by force majeure, the delayed Party shall notify the other Party's

designated representative of such delay, in writing and via telephone when feasible, as soon as practicable and shall specify the cause(s) of such delay. The delayed Party shall cause such delay to cease as soon as practicable.

**11. Binding Effect.** The provisions of this Agreement will be binding upon and will inure to the benefit of the respective successors and permitted assigns of the Parties.

**12. Counterparts.** This Agreement may be executed in two (2) or more counterparts, which shall, in the aggregate, be signed by all Parties and constitute an Agreement. Each counterpart shall be deemed an original instrument as against any Party who has signed it.

**13. Headings.** The headings of sections in this Agreement are for convenience of reference only and will not affect the meaning or interpretation of this Agreement in any way.

**SIGNATURES:**

**ON BEHALF OF BSCS:**

**INDEPENDENT CONTRACTOR:**

\_\_\_\_\_  
Aimee Alling

Title: School Director

Date: 10/11/2023



\_\_\_\_\_  
Manal Masri

Title: Director

Date: 10/17/23

\_\_\_\_\_  
Board Approval

Date:



**BIG SUR CHARTER SCHOOL  
CHARTER SCHOOL #1000  
COUNTY OF MONTEREY  
MONTEREY, CALIFORNIA**

Audit Report  
June 30, 2023

**BIG SUR CHARTER SCHOOL**  
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**JUNE 30, 2023**

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## FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Big Sur Charter School  
Monterey, California

### Report on the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Big Sur Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Big Sur Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Big Sur Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Big Sur Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Big Sur Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Big Sur Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Big Sur Charter School's basic financial statements. The supplementary information listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents, are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023, on our consideration of the Big Sur Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

*Moss, Remy & Halzheim LLP*

Santa Maria, California  
December 1, 2023

**BIG SUR CHARTER SCHOOL**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2023**

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<b>ASSETS</b>	Without Donor Restrictions	With Donor Restrictions	Total
<b>Current Assets:</b>			
Cash and investments	\$ 89,155	\$ 203,142	\$ 292,297
Accounts receivable	204,276	11,994	216,270
Deposits	6,000		6,000
	299,431	215,136	514,567
<b>Fixed Assets:</b>			
Improvements	8,742		8,742
Less: accumulated depreciation	(534)		(534)
	8,208		8,208
Net fixed assets	8,208		8,208
Total assets	\$ 307,639	\$ 215,136	\$ 522,775
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities:</b>			
Accounts payable	\$ 48,001	\$ -	\$ 48,001
Accrued oversight fee	11,150		11,150
Accrued compensation	13,161		13,161
	72,312		72,312
<b>Net Assets:</b>			
With donor restrictions:			
State programs		212,652	212,652
Other local		2,484	2,484
Without donor restrictions:			
Undesignated	235,327		235,327
	235,327	215,136	450,463
Total net assets	235,327	215,136	450,463
Total liabilities and net assets	\$ 307,639	\$ 215,136	\$ 522,775

The accompanying notes are an integral part of these financial statements

**BIG SUR CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues, Gains, and Other Support:</b>			
LCFF sources	\$ 871,429	\$ -	\$ 871,429
Federal sources	29,463		29,463
State sources	75,446	128,952	204,398
Local sources	100,106	3,683	103,789
Interest	6,287		6,287
	<u>1,082,731</u>	<u>132,635</u>	<u>1,215,366</u>
<b>Reclassifications:</b>			
Donor restricted net assets released from restrictions	47,828	(47,828)	
	<u>1,130,559</u>	<u>84,807</u>	<u>1,215,366</u>
<b>Expenses and Losses:</b>			
Program Services:			
Charter school	846,133		846,133
Support Services:			
Management and general	260,069		260,069
	<u>1,106,202</u>		<u>1,106,202</u>
Total expenses and losses	<u>1,106,202</u>		<u>1,106,202</u>
Increase in net assets	24,357	84,807	109,164
Net assets, beginning of fiscal year	210,970	130,329	341,299
Net assets, end of fiscal year	<u>\$ 235,327</u>	<u>\$ 215,136</u>	<u>\$ 450,463</u>

The accompanying notes are an integral part of these financial statements

**BIG SUR CHARTER SCHOOL****STATEMENTS OF FUNCTIONAL EXPENSES FOR PROGRAM AND SUPPORT SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>	<u>Support Services</u>	
	<u>Charter School</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries:			
Teachers	\$ 346,123	\$ -	\$ 346,123
Instructional aides	127,237		127,237
Certificated admin		59,725	59,725
Clerical		33,505	33,505
Employee benefits	189,974	36,941	226,915
Total personnel costs	<u>663,334</u>	<u>130,171</u>	<u>793,505</u>
Books and reference materials	43,161	7,530	50,691
Operations and housekeeping	12,777	39,973	52,750
Rents	72,052	30,880	102,932
Professional services	44,797	49,843	94,640
Big Sur Unified admin fees	9,478	1,672	11,150
Depreciation expense	534		534
Total expenses	<u>\$ 846,133</u>	<u>\$ 260,069</u>	<u>\$ 1,106,202</u>
Percent of total expenses	<u>76.49%</u>	<u>23.51%</u>	<u>100.00%</u>

The accompanying notes are an integral part of these financial statements



**BIG SUR CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Increase in net assets	\$ 24,357	\$ 84,807	\$ 109,164
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating Activities:			
Depreciation	534		534
(Increase) Decrease in Operating Assets:			
Accounts receivable	(82,592)	(11,994)	(94,586)
Increase (Decrease) in Operating Liabilities:			
Accounts payable	(40,977)		(40,977)
Accrued oversight fee	1,143		1,143
Accrued compensation	(692)		(692)
Net cash provided (used) by operating activities	<u>(98,227)</u>	<u>72,813</u>	<u>(25,414)</u>
Cash flows from Investing Activities:			
Purchases of fixed assets	<u>(8,742)</u>		<u>(8,742)</u>
Net cash (used) by investing activities	<u>(8,742)</u>		<u>(8,742)</u>
Net increase (decrease) in cash and cash equivalents	(106,969)	72,813	(34,156)
Cash and cash equivalents at July 1	<u>196,124</u>	<u>130,329</u>	<u>326,453</u>
Cash and cash equivalents at June 30	<u>\$ 89,155</u>	<u>\$ 203,142</u>	<u>\$ 292,297</u>

The accompanying notes are an integral part of these financial statements

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Operations**

Big Sur Charter School (BSCS), is a direct-funded independent study charter school, sponsored by the Big Sur Unified School District, and formed as a California nonprofit corporation. BSCS serves students in grades K-12 that reside in Monterey, Santa Cruz, San Benito, and San Luis Obispo counties of California, using a personalized approach to learning. BSCS derives its revenue primarily through state, federal, and local government agencies.

**B. Basis of Accounting**

The accounts of the Organization are maintained and these financial statements are presented on the accrual basis of accounting.

**C. Basis of Presentation**

Net assets, receipts, gains and losses are classified in the financial statements based on the existence or absence of donor-imposed restrictions as follows:

*Net assets without donor restrictions* – Net assets that are not subject to donor-imposed stipulations.

*Net assets with donor restrictions* – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; Big Sur Charter School must continue to use the resources in accordance with donor's instructions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

**D. Descriptions of Programs**

*Charter school program* - Offers non-classroom based instruction through learning centers that focus on home and independent study, by developing both academic and nonacademic skills, including community involvement and social skills. All programs involve building a partnership between the school, student, and parent to support student learning.

*Management and General* - Includes the functions necessary to maintain the Organization's support program; ensure an adequate working environment; provide coordination and articulation of the Organization's program strategy through the office of the executive director; secure proper administrative functioning of the board of directors; maintain competent legal services for the program administration of the Organization; and manage the financial and budgetary responsibilities of the Organization.

**E. Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**F. Cash and Cash Equivalents**

All short-term investments with original maturities of three months or less are considered to be cash equivalents. BSCS maintains most of its cash in the Monterey County Treasury. The County pools these funds with those of other schools in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds. Any investment gains or losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Accounts Receivable and Allowance for Doubtful Accounts**

Receivables are accounted for on the accrual basis and become past due after 30 days. No allowance for uncollectable accounts has been provided, as BSCS typically collects all outstanding amounts. Trade receivables are written off if all efforts at collection have failed and management determines that collection is unlikely.

**H. Prepaid Expenses and Deposits**

Prepaid expenses consists primarily of consulting fees, insurance, and rent paid in the current fiscal year for the following fiscal year. Prepaid expenses are removed from the statements of financial position and charged to expense in the fiscal year in which they are incurred. Deposits consists of cash held by landlords for learning centers and office space that are refundable upon lease termination.

**I. Fixed Assets**

Purchases of fixed assets costing \$2,500 or more are capitalized. Donated fixed assets valued at \$5,000 or more are capitalized and recorded at fair value at the time of receipt. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. The cost and accumulated depreciation of property sold or retired is removed from the related asset and accumulated depreciation accounts and any resulting gain or loss is recorded in the fiscal year of disposal. Depreciation is calculated utilizing the straight-line method over the estimated useful lives of the assets, that ranges from five to ten years for furniture, fixtures, software, and equipment.

**J. Accrued Oversight Fee**

An oversight fee calculated at one percent of BSCS' revenue is payable to Big Sur Unified School District each fiscal year for supervisory activities. Any unpaid oversight fee is accrued at fiscal year end.

**K. Deferred Revenue**

Cash received for federal and state special projects and programs are recognized as revenue to the extent that qualified expenses have been incurred. Deferred revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenses.

**L. Revenue Recognition**

Grants and contributions are recognized as revenue when received, or receivables if the amount to be received can be reasonably estimated and collection is reasonably assured, under the accrual method of accounting. All other revenues are recorded when earned.

**M. Contributed Services**

BSCS records the fair value of contributed services in the financial statements if the services either (a) create or enhance a nonfinancial asset or (b) require specialized skills; are provided by persons possessing those skills; and would need to be purchased if they were not donated as required by ASU 2020-07. Certain volunteers have donated significant amounts of time to BSCS' activities, that is not reflected in the accompanying financial statements because these services did not meet the above criteria.

**N. Restricted and Unrestricted Revenue**

Contributions that are restricted by the donor are reported as increases to net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**BIG SUR CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**O. Tax Status**

BSCS has been determined to be exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. BSCS qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). With few exceptions, BSCS is no longer subject to U.S. federal and state income tax examinations by tax authorities for fiscal years before June 30, 2018.

**P. Accrued Compensation**

Accrued compensation consists of the total of 12 month employees' unused vacation hours multiplied by each employee's hourly pay rate; to be capped at 160 hours maximum accrual.

**NOTE 2 – LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2023 are:

Financial Assets:

Cash with County Treasury	\$ 291,973
Cash in bank	324
Accounts receivable	216,270
Total financial assets	<u>508,567</u>

Less financial assets held to meet donor imposed restrictions:

Prop 39	(15,269)
Sonoma County Charter SELPA	(7,697)
Educator Effectiveness Grant	(15,234)
Prekinder Grant	(56,271)
College Readiness Grant	(75,000)
Arts, Music, and Instructional Materials Discretionary	
Block Grant	(26,877)
Learning Recovery Emergency Block Grant	(16,304)
Fundraiser	(2,484)
Amount available for general expenditures within one year	<u><u>\$ 293,431</u></u>

The table above reflects donor imposed restricted funds as unavailable because the funds can be only spent by the Organization for a specific purpose. See Note 9 – Net Assets with Donor Restrictions for activity of the fiscal year.

**NOTE 3 – CASH AND INVESTMENTS**

The Organization maintains cash in the Monterey County Treasury as part of the common investment pool. Cash consisted of the following at June 30, 2023:

Monterey County Treasury	\$ 291,973
Cash in bank	<u>324</u>
Total operating cash	<u><u>\$ 292,297</u></u>

**BIG SUR CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 3 – CASH AND INVESTMENTS (Continued)**

Cash maintained in the Monterey County Treasury is part of the common investment pool. BSCS is considered to be an involuntary participant in the external pool. Interest is deposited quarterly to the funds of participating entities. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

The Organization categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Organization did not have any investments that are measured under Level 1, Level 2, or Level 3.

Cash in bank

At no time during the fiscal year, did the Organization's cash in bank balances exceed the Federal Deposit Insurance Corporation's insured limits.

**NOTE 4- SCHEDULE OF FIXED ASSETS**

A schedule of changes in fixed assets and depreciation for the fiscal year ended June 30, 2023, is shown below:

	Balance July, 1 2022	Additions	Deletions	Balance June 30, 2023
Improvements	\$ -	\$ 8,742	\$ -	\$ 8,742
		8,742		8,742
Less accumulated depreciation		534		534
Totals	<u>\$ -</u>	<u>\$ 8,208</u>	<u>\$ -</u>	<u>\$ 8,208</u>

**NOTE 5 – CONCENTRATIONS**

Concentrations of receivables and revenues at June 30, 2023, and for the fiscal year then ended, consisted of the following:

Concentrations of receivables:	<u>Amount</u>	<u>% of Total</u>
State receivables	\$ 179,797	83.14%
Federal receivables	29,782	13.77%
Other receivables	6,691	3.09%
Total accounts receivable	<u>\$ 216,270</u>	<u>100.00%</u>

Concentrations of revenues:	<u>Amount</u>	<u>% of Total</u>
State revenues	\$1,075,827	88.52%
Federal revenues	29,463	2.42%
All other revenues	110,076	9.06%
Total revenues	<u>\$1,215,366</u>	<u>100.00%</u>

**NOTE 6 – RETIREMENT PLANS**

**State Teachers' Retirement System (STRS)**

Plan Description

The Big Sur Charter School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The Plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS' annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% under the classic plan or 10.205% under PEPRA, of their salary and the Big Sur Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022-2023, was 19.10% of annual payroll. The contribution requirements of the plan members are established by State statutes. The Big Sur Charter School's contributions to STRS for the fiscal years ending June 30, 2023, 2022, and 2021 were \$109,526, \$102,428, and \$85,460, respectively, and equal 100% of the required contributions for each fiscal year. Big Sur Charter School's contributions does not represent more than five percent of total contributions to the plan. As of June 30, 2022, the plan was 81.20% funded.

**California Public Employee's Retirement System (PERS)**

Plan Description

The Big Sur Charter School contributes to the California Public Employee's Retirement System (PERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The Plan provides retirement, disability, and survivor benefits to beneficiaries. PERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the PERS' annual financial report may be obtained from the PERS, 400 Q Street, Sacramento, California 95811.

Funding Policy

Active plan members are required to contribute 7.00% under the classic plan or 8.00% under PEPRA, of their salary and the Big Sur Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the PERS' Board. The required employer contribution rate for fiscal year 2022-2023, was 25.37% of annual payroll. The contribution requirements of the plan members are established by State statutes. The Big Sur Charter School's contributions to PERS for the fiscal years ending June 30, 2023, 2022, and 2021 were \$33,471, \$29,090, and \$26,229, respectively, and equal 100% of the required contributions for each fiscal year. Big Sur Charter School's contributions does not represent more than five percent of total contributions to the plan. As of June 30, 2022, the plan was 69.76% funded.

**NOTE 7 – CONTINGENCIES**

BSCS has received funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

According to BSCS' staff and attorney, no contingent liabilities are outstanding, and no lawsuits are pending of any significant financial consequence.

**BIG SUR CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 8 – UNCERTAINTY IN INCOME TAXES**

Effective July 1, 2012, BSCS implemented the new accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely- than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

As of June 30, 2023, the BSCS had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

**NOTE 9 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consist of grants received during the year and restricted for a specific purpose. Activity for net assets with donor restrictions for the fiscal year ended June 30, 2023, are as follows:

	Beginning Balance	Funds Received	Funds Released	Ending Balance
Prop 39	\$ 15,269	\$ -	\$ -	\$ 15,269
Sonoma County Charter SELPA		19,728	(12,031)	7,697
Educator Effectiveness grant	13,529	3,382	(1,677)	15,234
Prekinder Grant	26,014	30,257		56,271
College Readiness Grant	75,000			75,000
Arts, Music, and Instructional Materials Discretionary Block Grant		28,502	(1,625)	26,877
Learning Recovery Emergency Block Grant		47,083	(30,779)	16,304
Fundraiser	517	3,683	(1,716)	2,484
Total	<u>\$ 130,329</u>	<u>\$ 132,635</u>	<u>\$ (47,828)</u>	<u>\$ 215,136</u>

**SUPPLEMENTARY INFORMATION SECTION**



**BIG SUR CHARTER SCHOOL**  
ORGANIZATION  
JUNE 30, 2023

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**Charter School Name:** Big Sur Charter School  
**Charter Number Authorized by the State:** 1000  
**Date of Granted Charter:** May 15, 2006  
**Granting Authority:** Big Sur Unified School District

**Governing Council**

<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Chad Bollmann	President	June 2024
Jennifer Ross	Treasurer	June 2024
Rachel Black	Member	June 2024
Jessica Ramey-Herne	Member	June 2024
Susan Graybill	Member	June 2024

**Administration**

<b>Name</b>	<b>Title</b>
Aimee Alling	Director

**BIG SUR CHARTER SCHOOL**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**FISCAL YEAR ENDED JUNE 30, 2023**

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	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary		
Kindergarten through third	41.88	41.48
Fourth through sixth	21.02	20.82
Seventh and eighth	<u>21.36</u>	<u>20.85</u>
Elementary totals	<u><u>84.26</u></u>	<u><u>83.15</u></u>

Average daily attendance is a measurement of the number of pupils attending classes of BSCS. The purpose of attendance accounting from a fiscal standpoint, is to provide the basis on which apportionments of State funds are made to schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

There were no audit findings which resulted in necessary revisions to attendance.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Big Sur Charter School  
Monterey, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Big Sur Charter School (the BSCS), a nonprofit organization, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the BSCS' basic financial statements, and have issued our report thereon dated December 1, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered BSCS' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the BSCS' internal control. Accordingly, we do not express an opinion on the effectiveness of the BSCS' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether BSCS's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Moss, Remy & Halzheim LLP*

Santa Maria, California  
December 1, 2023



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
Big Sur Charter School  
Monterey, California

### Report on State Compliance

#### Opinion

We have audited the Big Sur Charter School's compliance with the types of compliance requirements described in the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Big Sur Charter School's state programs identified below for the fiscal year ended June 30, 2023.

In our opinion, Big Sur Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule below for the fiscal year ended June 30, 2023.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Big Sur Charter School and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Big Sur Charter School's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its state programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Big Sur Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Big Sur Charter School's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Big Sur Charter School’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of Big Sur Charter School’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Big Sur Charter School’s internal control. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Big Sur Charter School’s compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance accounting:	
Attendance reporting	Not applicable
Teacher certification and misassignments	Not applicable
Kindergarten continuance	Not applicable
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratios of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship, Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
District of Choice	Not applicable
Home to School Transportation Reimbursement	Not applicable
Independent Study Certification for ADA Loss Mitigation	Not applicable
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study- Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Not applicable

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>CHARTER SCHOOLS:</b>	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

### Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Moss, Remy & Haugheim LLP*

Santa Maria, California  
December 1, 2023

The term “not applicable” is used above to mean either Big Sur Charter School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

## FINDINGS AND RECOMMENDATIONS SECTION



**BIG SUR CHARTER SCHOOL**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

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**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weaknesses identified?	<u>          </u> Yes	<u>    X    </u> No	
Significant deficiencies identified not considered to be material weaknesses?	<u>          </u> Yes	<u>    X    </u> None reported	
Noncompliance material to financial statements noted?	<u>          </u> Yes	<u>    X    </u> No	

**State Awards**

Any audit findings disclosed that are required to be reported in accordance with Standards and Procedures for Audits of California K-12 Local Education Agencies?	<u>          </u> Yes	<u>    X    </u> No	
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>		

**BIG SUR CHARTER SCHOOL**  
Schedule of Audit Findings and Questioned Costs  
June 30, 2023

**Section II – Financial Statements Findings**

There were no financial statement findings.

**Section III - State Award Findings and Questioned Costs**

There were no state award findings and questioned costs.

**Section I – Financial Statements Findings**

There were no prior fiscal year financial statement findings.

**Section II - State Award Findings and Questioned Costs**

There were no prior fiscal year state award findings and questioned costs.

**APPENDIX A**

**Scope of Services**

Scope of Work: Provide tutoring services for students as needed.

Independent Contractor Requirements: Upon request, provide progress on student performance and work samples.

**APPENDIX B**

**Certification of Criminal Background Clearance,  
Tuberculosis (TB) Clearance, and Credential Verification**

This form is to be completed with respect to the Agreement between Big Sur Charter School ("BSCS") and Eduk8 ("Independent Contractor").

**PLEASE CHECK ALL APPROPRIATE BOXES AND SIGN BELOW.**

**CLEARANCE AND CREDENTIAL REQUIREMENTS SATISFIED:**

- A. The Independent Contractor hereby certifies to BSCS that it has completed the criminal background check required by law and has determined that none of its employees who may come into contact with BSCS students has been convicted of a violent felony listed in Penal Code Section 667.5(c), a serious felony listed in Penal Code Section 1192.7(c), a sex offense listed in Education Code Section 44010, a controlled substance offense listed in Education Code Section 44011, a crime involving moral turpitude (e.g., embezzlement, perjury, fraud, etc.), or any offense which may make the employee unsuitable/undesirable to work around students. The Independent Contractor shall also request and receive subsequent arrest notifications for all such employees from the California Department of Justice to ensure ongoing safety of students.
- B. The Independent Contractor hereby certifies to BSCS that it has required and verified that all employees who may have frequent or prolonged contact with students have undergone a risk assessment and/or been examined and determined to be free of active tuberculosis. The Independent Contractor requires all new employees to provide the Independent Contractor with a certificate of tuberculosis clearance dated within the sixty (60) days prior to initial employment. The Independent Contractor maintains current TB clearances for all such employees.

**By signing below, under penalty of perjury, I certify that the information contained on this certification form and the employee list(s) is accurate. I understand that it is the Independent Contractor's sole responsibility to maintain, update, and provide BSCS with current and complete information along with the employee list, throughout the duration of Services provided by Independent Contractor.**

  
Authorized Vendor Signature

Manal Masri, Director  
Printed Name Title

10/17/2023  
Date

# 2023-24 LCFF Budget Overview for Parents Data Input Sheet

<b>Local Educational Agency (LEA) Name:</b>	Big Sur Charter School
<b>CDS Code:</b>	27751500118349
<b>LEA Contact Information:</b>	Name: Aimee Alling Position: Director Phone: 831.324-4573
<b>Coming School Year:</b>	2023-24
<b>Current School Year:</b>	2022-23

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

<b>Projected General Fund Revenue for the 2023-24 School Year</b>	<b>Amount</b>
<b>Total LCFF Funds</b>	\$988,633
<b>LCFF Supplemental &amp; Concentration Grants</b>	\$52,089
<b>All Other State Funds</b>	\$141,355
<b>All Local Funds</b>	\$113,852
<b>All federal funds</b>	\$12,265
<b>Total Projected Revenue</b>	\$1,256,105

<b>Total Budgeted Expenditures for the 2023-24 School Year</b>	<b>Amount</b>
<b>Total Budgeted General Fund Expenditures</b>	\$1,249,102
<b>Total Budgeted Expenditures in the LCAP</b>	\$326,287
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b>	\$52,089
<b>Expenditures not in the LCAP</b>	\$922,815

<b>Expenditures for High Needs Students in the 2022-23 School Year</b>	<b>Amount</b>
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b>	\$52,089
<b>Actual Expenditures for High Needs Students in LCAP</b>	\$52,089

<b>Funds for High Needs Students</b>	<b>Amount</b>
<b>2023-24 Difference in Projected Funds and Budgeted Expenditures</b>	\$0
<b>2022-23 Difference in Budgeted and Actual Expenditures</b>	\$0

<b>Required Prompts(s)</b>	<b>Response(s)</b>
<b>Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).</b>	Direct instructional programs, instructional support such as administration, rents, operations, maintenance and restricted programs.

# Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Big Sur Charter School	Aimee Alling Director	director@bigsurcharterschool.org 831.324-4573

## Goal 1

Goal Description
Create a school environment that fosters the physical and social-emotional well-being of all students

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	<b>Restorative Justice Practices</b> 1.1 Provide small group instruction in math, language arts and personalized learning support.  1.2 Provide professional development opportunities for teachers and collaboration time to develop personalized learning tools.	Yes	Fully Implemented	Our maximum class sizes are between 15-18 this year. We have onboard 4 new teachers this year, so the professional learning so far has focused on curriculum implementation.	All teachers attend thee Thinking Maps professional leaning courses so far this year. New teachers attended training on implementing our ELA and Math curriculum.	\$11,915.00	4780



Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.2	<b>Social Emotional Learning</b> We purchased access to an online platform, Ripple Effects, that can be teacher driven and student led. Teachers implement weekly lessons at the learning center. Students are also free to explore it on their own.	Yes	Fully Implemented	Our students and teachers continue to use Ripple Effects and Bouncy	Data shows that 85% of our 3rd-8th grade students use Ripple Effects weekly and that Bouncy is being used weekly by teachers in class.	\$26,395.00	9538
1.3	<b>Maintain Learning Center Facility</b> Ensure that the center is in good repair. Safety issues are addressed immediately General Maintenance Student Health and Safety Cleaning services and supplies	No	Fully Implemented	We continue to maintain the facilities and make repairs as needed.		\$15,324.00	6129

## Goal 2

### Goal Description

Create a meaningful community communication and engagement opportunities.

### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	<b>Parent Out Reach</b> Weekly communication to all families highlighting events, meetings or providing general information about the school. Monthly communication by Stewardship teacher highlighting local family friendly activities.	No Yes	Partially Implemented	Coast Stewardship teacher has been sending bi-weekly updates on community events	ParentSquare posts	\$17,002.00	4780

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.2	<b>Support of Unhoused Youth</b> Homeless Student Liaison will run monthly reports to ensure that all unhoused students are receiving services.	Yes	Fully Implemented	Liaison contiens to run monthly reports	Monthly reports sent to Director	\$500.00	200
2.3	<b>Planned Family Events (3% of staff salaries plus supplies and materials)</b> Family Game Night, Ocean Fest, Coffee in the Courtyard with the school director		Fully Implemented	All events have been schedule	We have held one of the fund raisers so far this year. Director has held three Courtyard Chats this year.	\$12,415.00	6000

### Goal 3

#### Goal Description

Support all students in meeting their academic potential.

#### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	<b>Curriculum and Assessments (MAP, Edgenuity, Lexia)</b> Instructional materials	No	Fully Implemented	All programs purchased with the addition of Dimensions Math.	Data shows that 90% of students are completing Lexia and Dimensions assignments.	\$12,500.00	6500
3.2	<b>Instructional Program</b>	No	Fully Implemented	We have contracted with a local tutoring company to provide tutoring to	70% of students invite to participate in tutoring have responded and	\$88,198.00	35297

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Coastal Stewardship Small class sizes, tutoring, small group instruction			students that scored below the 30th percentile in math and ELA	have been participating. The participation rate is 100%		
3.3	<b>Technology</b> Computer hardware	No	Fully Implemented	We have made upgrades to all chomebooks.		\$1,000.00	1000
3.4	<b>Professional Development and Instructional Coaching</b> Workshops for teacher professional development in instructional areas pertaining to students' needs. 1:1 coaching for teachers.	No	Fully Implemented	All teachers participated in Thinking Maps training this year. Admin holds weekly teacher meetings with additional meetings for new teachers.	Weekly meetings have been held on 14 out of 16 opportunities.	\$15,234.00	6093
3.5	<b>Special Education</b> SPED Director Full Inclusion Model Contractors: Speech, OT, Counseling	No	Fully Implemented	We continue to offer a full inclusion program	All of our SPED students are receiving their related services.	\$123,804.00	49521
3.6	<b>English Language Development (currently no English Learners)</b> Integrated ELD in all classrooms Designated ELD provided through small group tutoring with classroom teacher	No	Fully Implemented	We continue to integrate ELD instruction, with small group tutoring as needed.	All of our ELD students are receiving integrated ELD support.	35604	14,241
3.7	<b>Broad Course of Study</b> Art Supplies	No	Fully Implemented	We have made upgrades to the art room to	Students recently had the opportunity to visit a	\$2,000.00	2000

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				maximized student accessibility	local artist studio and experience his craft first hand.		