



May 14, 2026
Board Meeting Packet

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

April 16, 2026 at 4:30PM

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=eWJoOWFCb1FFaWI2MzVZRlh5YXFtOT09>

I. OPENING BUSINESS

1. Call to Order 4:32
2. Roll Call: Nathan Nunez, Rory Griffiths, Heather O’Hara
Additional Attendees: Tori Sarasqueta and Aimee Alling
3. Action to Add New Items Since Posting of Agenda (2/3 Majority)
4. Adoption of Agenda
Motion to adopt: Heather O’Hara Second: Rory Griffiths
All in favor: Unanimous Opposed: None

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
4. BSCS Staff Comments (Non-Agenda Items)

IV. HEARING SESSION

Citizens may address the board about subjects not listed on the agenda; comments on agenda items should be held until that matter is considered. In either case, 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. 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 March 19, 2026
Recommendation: (Aimee Alling, Director) The Administration recommends approval of the minutes as presented.

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

April 16, 2026 at 4:30PM

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

2. Approve West Coast Community Bank Statement - March 31, 2026
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 US Bank Statement - March 23, 2026
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. Approve Board Report of Warrants - March 16 - April 13, 2026
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: Nathan Nuñez
All in favor: Unanimous

Second: Rory Griffiths
Opposed: None

VI. ACTION/DISCUSSION

1. Approve Director Stipend of \$20K
The stipend is intended to compensate for additional time worked beyond the Director's contracted days in connection with the complexities of relocation and transitioning to a new oversight district.
Board Action: Approved \$20k stipend
Motion to adopt: Rory Griffiths
All in favor: Unanimous

Second: Heather O'Hara
Opposed: None

VII. INFORMATION/DISCUSSION

1. Property Update
Board Action: We are continuing to pursue a location in Seaside; will explore a reasonable offer and the necessary renovation plans.

2. Charter Petition Updates
Summary: MPUSD will be "considering" our renewal petition likely at their May 12 board meeting; an Establishment Petition was submitted to MPUSD on 4/06/2026; a Countywide Petition was submitted on 4/13/2026. MCOE will not take action on our appeal, citing the same geographical limitations issue that BSUSD cited. Aimee submitted two establishment charter petitions last week to MPUSD and to MCOE. MCOE has agreed to an expedited timeline. The first public hearing will be held on April 28, 2026, at 8:00 a.m. The second public hearing and board decision will take place on June 10, 2026, at a regularly scheduled board meeting.

Board Action: Reviewed timelines, potential charter paths through MCOE and MPUSD.

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

April 16, 2026 at 4:30PM

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

3. Discuss Employment Satisfaction Survey Results
Board Action: Employees are satisfied with working at BSCS and offered constructive feedback
4. Review Board Manual and Update As Needed
Board Action: We reviewed the manual, no changes needed.
5. Discuss Board Calendar for 2026-27 SY: Recommendation - continue to meet on Thursdays at 4:30pm on the following dates: 8/27, 9/24, 11/19, 12/17, 1/21, 2/18, 3/18, 4/22, 5/20, and 6/10
Board Action: Board members will review dates and submit a future schedule.
6. Review and Discuss Director Salary Schedule
Board Action: Discussed the teacher and director salary schedules, with simplified and updated schedules moving forward. They have been increased to better align with the increased cost of living. The new schedules will be reviewed for a clearer understanding of future budgets with the location costs factored in. Based on potential budgets, the Director's salary will be approved with teachers' increases at 5% guaranteed and 5% conditional after charter renewal and final budget numbers are provided.
7. Budget vs Actuals
Board Action: Review our current budget and we are in a strong position. We are on track to stay within the projected 2025-26 budget.
8. Fundraising and Grant Updates
Board Action: We haven't received any feedback from previously applied grants. Sip+Bid preparations are on schedule and looking good. Heather and Wyatt are working on the Big Sur Marathon grant.
9. Review and Discuss next two months of Board Calendar:
Board Action: Reviewed and added to agenda
10. Review Board Terms to determine what positions need to be filled in June.
Board Action: Heather will be moving into Interim Board Chair, with Nathan moving in Board member position. Tori will be voted in as a Board member.

- I. ADJOURNMENT
Time Adjourned: 7:10

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

April 16, 2026 at 4:30PM

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

Items for next meeting:

May

Actions:

1. Determine and approve end of year staff COLA bonus (additional retention)
2. Approve Board Calendar
3. Approve Form 990
4. Vote on director salary schedule

Discussions:

1. Board goal review, set goals for next year
2. Director goal review, set goals for next year
3. Sip & Bid report out

June

Actions:






1. Review LCAP in public hearing
2. Adopted LCAP and Dashboard Local Indicators
3. Review & Adopt Estimated Actuals & Budget
 - a. Approve EPA Actuals
4. Hold Board Elections/Reelections
 - a. NEED UPDATED TERMS
5. Approve MOU with District (2025)
 - a. Director Evaluation (in closed session)
6. Discussion
 - a. Review Grants and assign everyone ones to submit
7. Reminders:
 - a. Update Board terms in tracking document



P. O. Box 8426
Santa Cruz, CA 95061

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

Managing Your Accounts

-  Client Service 831.457.5000
-  24-Hour Telebanking 831.457.5002
-  Mailing Address P.O. Box 8426 Santa Cruz, CA 95061
-  Locations wccb.com/locations
-  Online Access wccb.com

Summary of Accounts



Spring Into Opportunity

Explore flexible loan options designed to help you achieve your goals faster. Visit us online or stop by your local branch to learn more. Loans subject to credit approval and may be subject to property approval.

Account Type	Account Number	Ending Balance
Business Checking	XXXXXX0996	\$2,210.47

Business Checking - XXXXXX0996

Account Summary

Date	Description	Amount	Description	Amount
04/01/2026	Beginning Balance	\$1,647.78	Minimum Balance	\$1,978.23
	7 Credit(s) This Period	\$1,822.69	Average Ledger Balance	\$0.00
	1 Debit(s) This Period	\$1,260.00		
04/30/2026	Ending Balance	\$2,210.47		

Electronic Credits

Date	Description	Amount
04/01/2026	ACH Deposit Wixcom Wix Paymen	\$330.45
04/02/2026	ACH Deposit WIXCOM WIX PAYMEN	\$189.04
04/15/2026	ACH Deposit WIXCOM WIX PAYMEN	\$94.37
04/17/2026	ACH Deposit Wixcom Wix Paymen	\$377.48
04/20/2026	ACH Deposit Wixcom Wix Paymen	\$94.37
04/20/2026	ACH Deposit Wixcom Wix Paymen	\$330.16
04/28/2026	ACH Deposit VENMO CASHOUT	\$406.82

Checks Cleared

Check Nbr	Date	Amount
1064	04/28/2026	\$1,260.00

* Indicates skipped check number

OUTSTANDING CHECKS				RECONCILIATION INSTRUCTIONS			
Reconciliation of Account				<p style="text-align: right;">Client Service 831.457.5000</p> <p style="text-align: right;">24-Hour Telebanking 831.457.5002</p> <p>Date</p> <p>Please examine this statement and items at once and refer any exceptions immediately.</p> <p>Sort your checks numerically or by date issued.</p> <p>Mark off in your checkbook each of your checks paid by the bank and list the numbers and amounts of those not paid in the space provided at the left. Include any checks still not paid from previous statements.</p> <p>Subtract from your checkbook balance any SERVICE CHARGE (S.C.) or bank charge appearing on this statement.</p> <p>Reconcile your statement in the space provided below.</p>			
CHECKS WRITTEN BUT NOT PAID							
NUMBER	AMOUNT						
Total of Checks not paid				Enter bank balance from statement			
				Add deposits not credited by bank (if any)			
				TOTAL			
				Subtract total of checks not paid			
THIS AMOUNT SHOULD EQUAL YOUR CHECKBOOK BALANCE ➡							

Any Charge for Imprinted Checks Includes State Sales Tax Computed at the Current Rate, When Applicable

IN CASE OF ERRORS OR QUESTIONS REGARDING ELECTRONIC TRANSFERS ON CHECKING OR SAVINGS ACCOUNTS

In Case of Errors or Questions About Your Electronic Transfers. Telephone us at 831.457.5000, or write us on a separate sheet at the address on your statement as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

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

If you tell us orally, we may require that you send us your complaint or question in writing within ten (10) business days.

We will determine whether an error occurred within ten (10) business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days for the amount you think is in error; so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account.

If a notice of error involves an electronic fund transfer that occurred within thirty (30) days after the first deposit to the account was made, the error involves a new account. For errors involving new accounts, point of sale debit card transactions, or foreign-initiated transactions, we may take up to ninety (90) days to investigate your complaint or question. For new accounts, we may take up to twenty (20) business days to credit your account for the amount you think is in error.

We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

BILLING RIGHTS SUMMARY

What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, write to us at: West Coast Community Bank, P.O. Box 8426, Santa Cruz, CA 95061. You may also contact us on the Web at wccb.com. In your letter, give us the following information:

- Account information: Your name and account number.
- Dollar amount: The dollar amount of the suspected error.
- Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors in writing or electronically. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

IMPORTANT INFORMATION ABOUT YOUR MY COUNTY RESERVE OR OPEN ENDED CREDIT LINE, IF ANY

Method Used to Determine the Balance on Which Interest Will Be Computed

Daily Balance Method (Including current transactions)

We figure the interest charge on your account by applying the periodic rate to the "daily balance" of your account for each day in the billing cycle. To get the "daily balance", we take the beginning balance of your account each day, add any new advances, and subtract any unpaid interest and any payments or credits. This gives us the daily balance.



P. O. Box 8426
Santa Cruz, CA 95061

Business Checking - XXXXXX0996 (continued)

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2026	\$1,978.23	04/15/2026	\$2,261.64	04/20/2026	\$3,063.65
04/02/2026	\$2,167.27	04/17/2026	\$2,639.12	04/28/2026	\$2,210.47

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

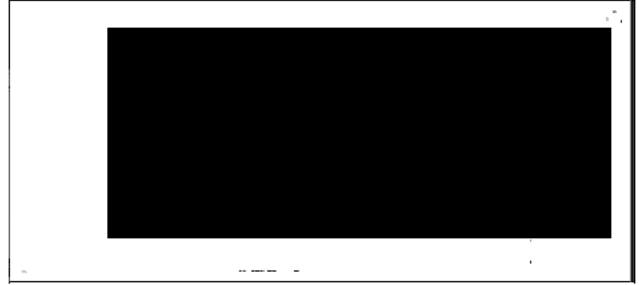
BIG SUR CHARTER SCHOOL DC 4461-121-1 1064
304 FOAM ST
MONTEREY, CA 93940
(831) 324-4572 DATE 4/24/2020

PAID TO THE ORDER OF SPOTTED DUCK \$ 1,260.00
ONE THOUSAND TWO HUNDRED SIXTY \$/100

1ST CAPITAL BANK
Monterey Branch
300 Broadway, Suite 1000, Monterey, CA 93940
ST 00-4000

MEMO: CATERING

#1064 04/28/2026 \$1,260.00



Account Number : [REDACTED] 7669
 Unique ID: XXXX XXXX XXXX 8613
 BIG SUR CHARTER SCHOOL
 Statement Date : 04-22-2026



Corporate Account Summary	
Previous Balance	\$1,415.19
Purchases and Other Charges	\$2,297.56
Cash Advances	\$0.00
Cash Advance Fees	\$0.00
Late Payment Charges	\$0.00
Credits	\$184.25 CR
Payments	\$1,415.19 PY
New Balance	\$2,113.31
Disputed Amount	\$0.00

Payment Information

Amount Due \$2,113.31

Payment due in accordance with your agreement with U.S. Bank.

QUESTIONS OR TO REPORT A LOST OR STOLEN CARD,
 CALL CUSTOMER SERVICE 1-800-344-5696

To overnight or courier a payment, please send to:
 Corporate Payment Systems
 3180 Rieder Trails, Department 790428
 Earth City, MO 63045-1518

Corporate Account Activity

BIG SUR CHARTER SCHOOL
 Account Number: [REDACTED] 7669
 Unique ID: XXXX XXXX XXXX 8613

Total Corporate Activity
 \$1,415.19 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-13	04-11	74798266103000000000301	PAYMENT - THANK YOU 00000 C	1,415.19 PY

New Activity

CHRISTIN LOPEZ	Purchases	\$822.76	Total Activity	\$638.51
Account Number: [REDACTED] 7927	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 2332	Cash Advance Fees	\$0.00		
	Credits	\$184.25 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-02	04-01	74204296091002073838095	GOOGLE NEST 650-2530000 CA	184.25 CR
04-02	04-01	24204296091002031881083	GOOGLE NEST 650-2530000 CA	80.00
04-02	04-02	24692166092101651432723	SIMPLISAFE 888-957-4675 MA	34.99
04-10	04-09	24137466100001406859674	USPS PO 0557420310 PACIFIC GROVE CA	2.17
04-17	04-15	24003416106900015847022	CHIC EVENT RENTALS 837-3751055 CA	526.60
04-20	04-17	24011346107100157557418	WIX.COM 1235687383 WWW.WIX.COM CA	120.00
04-21	04-20	24000776111100007962607	THESHAREWAY THESHAREWAY.CA	59.00

(transactions continued on next page)

Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
 P.O. BOX 6343
 FARGO, ND 58125-6343

Account Number: [REDACTED] 7669
 Unique ID: XXXX XXXX XXXX 8613
 Amount Due: \$2,113.31

Amount Enclosed \$

If paying by check, include coupon with payment to address below.

00000003742 000638164489834 P 2

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

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

New Activity cont

AIMEE ALLING	Purchases	\$1,474.80	Total Activity	\$1,474.80
Account Number: ██████████ 7891	Cash Advances	\$0.00		
Un que ID: XXXX XXXX XXXX 2867	Cash Advances Fees	\$0.00		
	Cred ts	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transact on Descr pt on	Amount
03-24	03-24	24692166083106148186346	AMAZON MKTPL*BD8WK7RH0 AMZN.COM/BILL WA	7.52
03-25	03-23	24013396083005101568513	PIZZA MY HEART MONTEREY CA	413.99
03-25	03-23	24231686083691157958334	ANDRONICO S 0173 MONTEREY CA	43.63
03-25	03-24	24692166083106719835388	AMAZON PRIME*NG3JA1MT3 AMZN.COM/BILL WA	151.86
03-30	03-29	24492166088100029350573	OPENAI *CHATGPT SUBSCR OPENAI.COM CA	20.00
04-02	04-01	24692166091101223683937	AMAZON MKTPL*BC02G9RY2 AMZN.COM/BILL WA	49.15
04-06	04-03	24493986094207080010996	DOS VICTORIAS MEXICAN FO MONTEREY CA	16.94
04-14	04-13	24492166104100004006216	YOUNG, MINNEY & CORR WWW.YMCLEGAL. CA	75.00
04-17	04-15	24493986106210409006220	DOS VICTORIAS MEXICAN FO MONTEREY CA	8.73
04-20	04-18	24164076108091007309596	TARGET 00010629 SAND CITY CA	12.98
04-22	04-21	24027626111067735050581	PAYPAL *CHARTWELLSC CHART 402-935-7733 CA	675.00
			Department: 00000	Tota : \$2,113.31
			D v s on: 00000	Tota : \$2,113.31

Checks Dated 04/14/2026 through 05/11/2026 **Board Meeting Date May 14, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
12985442	04/16/2026	Gratia Plante Trout	62-5800		500.00
12985443	04/16/2026	Maze-Henry, Wyatt E	62-5200		26.38
12985444	04/16/2026	AT&T Mobility	62-5900		185.36
12985445	04/16/2026	AT&T Mobility	62-5900		56.22
12985446	04/16/2026	AT&T Mobility	62-5900		43.73
12985447	04/16/2026	California American Water	62-5500		93.70
12985448	04/16/2026	California American Water	62-5500		283.69
12985449	04/16/2026	Paul Bruno	62-5600		8,244.44
12985450	04/16/2026	SCHOOL PATHWAYS LLC	62-5800		3,397.13
12985451	04/16/2026	TinyEye Technologies Corp	62-5800		679.12
12985452	04/16/2026	Turner Psychological Service	62-5800		675.00
12985453	04/16/2026	YOUNG, MINNEY & CORR, LLP	62-5800		5,045.50
12988793	04/30/2026	Comcast	62-5900		506.42
12988794	04/30/2026	Comcast	62-5900		356.78
12988795	04/30/2026	John Aulenta	62-5800		1,500.00
12988796	04/30/2026	Monterey Bay Social Language Center	62-5800		490.00
12988797	04/30/2026	PG&E	62-5500		80.19
12988798	04/30/2026	Tucci Learning Services, Inc	62-5800		2,903.75
12988799	04/30/2026	US Bank Corporate Payment System	62-4300	527.27	
			62-5200	750.00	
			62-5500	69.26-	
			62-5800	737.46	
			62-5900	167.84	2,113.31
12990377	05/07/2026	Alpha Abacus Learning Center	62-5800		2,810.00
12990378	05/07/2026	AT&T Mobility	62-5900		56.22
12990379	05/07/2026	AT&T Mobility	62-5900		56.22
12990380	05/07/2026	Carmelo's Gardening	62-5800		320.00
12990381	05/07/2026	Central Coast Language and Learning Center	62-5800		3,802.50
12990382	05/07/2026	CRF Consulting - Cindy Fellows	62-5800		2,050.00
12990383	05/07/2026	Crystal Springs Water Co.	62-5500		196.04
12990384	05/07/2026	Monterey City Disposal	62-5500		656.92
12990385	05/07/2026	RiseLiteracy LLC	62-5800		3,520.00
12990386	05/07/2026	TinyEye Technologies Corp	62-5800		8,109.00
12990387	05/07/2026	Turner Psychological Service	62-5800		675.00
12990388	05/07/2026	YOUNG, MINNEY & CORR, LLP	62-5800		5,652.50
Total Number of Checks			31		55,085.12

Fund Recap

Fund	Description	Check Count	Expensed Amount
62	Charter School Enterprise	31	55,085.12
	Total Number of Checks	31	55,085.12
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		55,085.12

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 | 2026-2027 BOARD CALENDAR

<p>17</p> <p>27</p>	<p>First Day of School</p> <p>Board Meeting 4:30PM</p>	<p>AUGUST '26</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						<p>FEBRUARY '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28							<p>12-15</p>	<p>Presidents' Day Weekend (No School)</p> <p>Board Meeting 4:30PM</p>
S	M	T	W	Th	F	S																																																																																										
						1																																																																																										
2	3	4	5	6	7	8																																																																																										
9	10	11	12	13	14	15																																																																																										
16	17	18	19	20	21	22																																																																																										
23	24	25	26	27	28	29																																																																																										
30	31																																																																																															
S	M	T	W	Th	F	S																																																																																										
	1	2	3	4	5	6																																																																																										
7	8	9	10	11	12	13																																																																																										
14	15	16	17	18	19	20																																																																																										
21	22	23	24	25	26	27																																																																																										
28																																																																																																
<p>07</p> <p>24</p>	<p>Labor Day (No School)</p> <p>Board Meeting 4:30PM</p>	<p>SEPTEMBER '26</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				<p>MARCH '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				<p>18</p>	<p>Board Meeting 4:30PM</p>							
S	M	T	W	Th	F	S																																																																																										
		1	2	3	4	5																																																																																										
6	7	8	9	10	11	12																																																																																										
13	14	15	16	17	18	19																																																																																										
20	21	22	23	24	25	26																																																																																										
27	28	29	30																																																																																													
S	M	T	W	Th	F	S																																																																																										
	1	2	3	4	5	6																																																																																										
7	8	9	10	11	12	13																																																																																										
14	15	16	17	18	19	20																																																																																										
21	22	23	24	25	26	27																																																																																										
28	29	30	31																																																																																													
<p>12-16</p>	<p>Fall Break (No School)</p> <p>No October Board Meeting</p>	<p>OCTOBER '26</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </tbody> </table>	S	M	T	W	Th	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	<p>APRIL '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		<p>05-09</p> <p>22</p>	<p>Spring Break (No School)</p> <p>Board Meeting 4:30PM</p>							
S	M	T	W	Th	F	S																																																																																										
				1	2	3																																																																																										
4	5	6	7	8	9	10																																																																																										
11	12	13	14	15	16	17																																																																																										
18	19	20	21	22	23	24																																																																																										
25	26	27	28	29	30	31																																																																																										
S	M	T	W	Th	F	S																																																																																										
				1	2	3																																																																																										
4	5	6	7	8	9	10																																																																																										
11	12	13	14	15	16	17																																																																																										
18	19	20	21	22	23	24																																																																																										
25	26	27	28	29	30																																																																																											
<p>11</p> <p>19</p> <p>23-27</p>	<p>Veterans Day (No School)</p> <p>Board Meeting 4:30PM</p> <p>Thanksgiving Break (No School)</p>	<p>NOVEMBER '26</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30						<p>MAY '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						<p>20</p> <p>28</p> <p>31</p>	<p>Board Meeting 4:30PM</p> <p>Last Day of School 175 School Days</p> <p>Memorial Day</p>
S	M	T	W	Th	F	S																																																																																										
1	2	3	4	5	6	7																																																																																										
8	9	10	11	12	13	14																																																																																										
15	16	17	18	19	20	21																																																																																										
22	23	24	25	26	27	28																																																																																										
29	30																																																																																															
S	M	T	W	Th	F	S																																																																																										
						1																																																																																										
2	3	4	5	6	7	8																																																																																										
9	10	11	12	13	14	15																																																																																										
16	17	18	19	20	21	22																																																																																										
23	24	25	26	27	28	29																																																																																										
30	31																																																																																															
<p>17</p> <p>21-31</p>	<p>Board Meeting 4:30PM</p> <p>Winter Break (No School)</p>	<p>DECEMBER '26</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			<p>JUNE '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				<p>10</p>	<p>Board Meeting 4:30PM</p>							
S	M	T	W	Th	F	S																																																																																										
		1	2	3	4	5																																																																																										
6	7	8	9	10	11	12																																																																																										
13	14	15	16	17	18	19																																																																																										
20	21	22	23	24	25	26																																																																																										
27	28	29	30	31																																																																																												
S	M	T	W	Th	F	S																																																																																										
		1	2	3	4	5																																																																																										
6	7	8	9	10	11	12																																																																																										
13	14	15	16	17	18	19																																																																																										
20	21	22	23	24	25	26																																																																																										
27	28	29	30																																																																																													
<p>01</p> <p>18</p> <p>21</p>	<p>New Year's Day (No School)</p> <p>M.L. King Day (No School)</p> <p>Board Meeting 4:30PM</p>	<p>JANUARY '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	Th	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							<p>JULY '27</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </tbody> </table>	S	M	T	W	Th	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
S	M	T	W	Th	F	S																																																																																										
					1	2																																																																																										
3	4	5	6	7	8	9																																																																																										
10	11	12	13	14	15	16																																																																																										
17	18	19	20	21	22	23																																																																																										
24	25	26	27	28	29	30																																																																																										
31																																																																																																
S	M	T	W	Th	F	S																																																																																										
				1	2	3																																																																																										
4	5	6	7	8	9	10																																																																																										
11	12	13	14	15	16	17																																																																																										
18	19	20	21	22	23	24																																																																																										
25	26	27	28	29	30	31																																																																																										

Director Salary Schedule

Step	Base/Column I
1	\$132,332
2	\$134,612
3	\$136,938
4	\$139,310
5	\$141,730
6	\$144,198
7	\$146,714
8	\$149,282
9	\$151,902
10	\$154,573
11	\$157,665
12	\$160,818
13	\$164,034
14	\$167,315
15	\$170,661
16	\$174,075
17	\$177,556
18	\$181,107
19	\$184,729
20	\$188,424

Effective: July 01, 2026
Board Approved:

Credentialed Teacher Salary Schedule

Step	Preliminary Credential	Clear Credential
1	63800	65727
2	64757	66221
3	65728	67214
4	66714	68223
5	67715	69246
6	68730	70285
7	69762	71339
8	70808	72410
9	71871	73495
10	72949	74598
11	74042	75717
12	75153	76853
13	76281	78005
14	77425	79175
15	78586	80363
16	79764	81568
17	80961	82792
18	82176	84034
19	83409	85295
20	84659	86574

Effective: July 01, 2026

Board Approved:

2024 TAX RETURN

Client Copy

Client: BIGSUR

Prepared for: BIG SUR CHARTER SCHOOL
304 FOAM STREET
MONTEREY, CA 93940
(831) 324-4573

Prepared by: Adam Guise, CPA
MOSS LEVY & HARTZHEIM CPA'S
2400 PROFESSIONAL PKWY
SANTA MARIA, CA 93455
8059252579

Date: May 11, 2026

Comments:

Route to: _____

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning 7/01, 2024, and ending 6/30, 202025

2024

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

BIG SUR CHARTER SCHOOL

80-0495216

Name and title of officer or person subject to tax

NATHAN NUNEZ BOARD CHAIR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>1,397,641.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize MOSS LEVY & HARTZHEIM CPA'S to enter my PIN 29791 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77742093444

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Adam Guise, CPA

Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2024

8453-EO

Exempt Organization name BIG SUR CHARTER SCHOOL	Identifying number 80-0495216
---	---

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5).....	1	1,397,641.
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14).....	2	1,397,641.
3 Refund (Form 109, line 26).....	3	
4 Balance due or Total amount due (Form 199, line 16 or Form 109, line 29).....	4	0.

Part II Settle Your Account Electronically for Taxable Year 2024

5 <input type="checkbox"/> Direct deposit of refund (Form 109 only.)
6 <input type="checkbox"/> Electronic funds withdrawal 6a Amount _____ 6b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____	11 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
10 Account number _____	

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here Signature of officer: _____ Date: _____ Title: **BOARD CHAIR**

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature ▶ ADAM GUISE, CPA	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01590379
	Firm's name (or yours if self-employed) and address ▶ MOSS LEVY & HARTZHEIM CPA'S	Firm's FEIN 75-3194011			
	2400 PROFESSIONAL PKWY SANTA MARIA	CA	ZIP code 93455		

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature ▶ _____	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address ▶ _____	Firm's FEIN		
		ZIP code		

BIG SUR CHARTER SCHOOL

80-0495216

	2024	2023	Diff
REVENUE			
Contributions and grants.....	1,325,194	1,168,040	157,154
Investment income.....	14,939	5,290	9,649
Other revenue.....	57,508	24,477	33,031
Total revenue.....	1,397,641	1,197,807	199,834
EXPENSES			
Salaries, other compen., emp. benefits...	907,748	833,234	74,514
Other expenses.....	415,180	326,312	88,868
Total expenses.....	1,322,928	1,159,546	163,382
NET ASSETS OR FUND BALANCES			
Revenue less expenses.....	74,713	38,261	36,452
Total assets at end of year.....	655,840	573,599	82,241
Total liabilities at end of year.....	92,403	84,875	7,528
Net assets/fund balances at end of year.	563,437	488,724	74,713

BIG SUR CHARTER SCHOOL

80-0495216

	2024	2023	Diff
RECEIPTS AND REVENUES			
Gross sales or receipts.....	72,447	29,767	42,680
Gross contributions, gifts, & grants.....	1,325,194	1,168,040	157,154
Total gross receipts.....	1,397,641	1,197,807	199,834
Total costs.....	0	0	0
Total gross income.....	1,397,641	1,197,807	199,834
EXPENSES			
Total expenses.....	1,322,928	1,159,546	163,382
Excess receipts over expenses.....	74,713	38,261	36,452
FILING FEE			
Filing fee.....	0	0	0
Balance due.....	0	0	0

Forms needed for this return

Federal: 990, Sch A, Sch D, Sch E, Sch G, Sch R
California: 199, 3885, 8453-EO (199), e-file Instructions

Carryovers to 2025

None

2024 Exempt Org. Return
prepared for:

BIG SUR CHARTER SCHOOL
304 FOAM STREET
MONTEREY, CA 93940

MOSS LEVY & HARTZHEIM CPA'S
2400 PROFESSIONAL PKWY
SANTA MARIA, CA 93455

**MOSS LEVY & HARTZHEIM CPA'S
2400 PROFESSIONAL PKWY
SANTA MARIA, CA 93455
8059252579**

May 11, 2026

BIG SUR CHARTER SCHOOL
304 FOAM STREET
MONTEREY, CA 93940

Dear Client:

Your tax returns are due May 15, 2026

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2024 California Exempt Organization Annual Information Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Adam Guise, CPA

MOSS LEVY & HARTZHEIM CPA'S
2400 PROFESSIONAL PKWY
SANTA MARIA, CA 93455
8059252579

Client BIGSUR
May 11, 2026

BIG SUR CHARTER SCHOOL
304 FOAM STREET
MONTEREY, CA 93940
(831) 324-4573

FEDERAL FORMS

Form 990	2024 Return of Organization Exempt from Income Tax
Schedule A	Organization Exempt Under Section 501(c)(3)
Schedule D	Schedule D
Schedule E	Schools
Schedule G	Fundraising or Gaming Activities
Schedule O	Supplemental Information
Schedule R	Related Organizations and Unrelated Partnerships
	Depreciation Schedules
Form 8879-TE	IRS e-file Signature Authorization

CALIFORNIA FORMS

Form 199	2024 California Exempt Organization Return
Form 3885 (199)	Depreciation and Amortization - Corp.
Form 8453-EO (199)	California e-file Return Authorization for Exempt
	California Depreciation Schedules

FEE SUMMARY

Preparation Fee

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 7/01, 2024, and ending 6/30, 2025

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending
C BIG SUR CHARTER SCHOOL, 304 FOAM STREET, MONTEREY, CA 93940
D Employer identification number 80-0495216
E Telephone number (831) 324-4573
F Name and address of principal officer: NATHAN NUNEZ, Same As C Above
G Gross receipts \$ 1,397,641.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No

I Tax-exempt status: 501(c)(3)
J Website: N/A
K Form of organization: Corporation
L Year of formation: 2012
M State of legal domicile: CA

Part I Summary

Table with 22 rows and 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission statement, 2-7a. Activities & Governance, 8-12. Revenue, 13-19. Expenses, 20-22. Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer NATHAN NUNEZ, Date, Title BOARD CHAIR
Paid Preparer Use Only: Preparer's name Adam Guise, CPA, Signature Adam Guise, CPA, Date, Check self-employed, PTIN P01590379, Firm's name MOSS LEVY & HARTZHEIM CPA'S, Firm's address 2400 PROFESSIONAL PKWY, SANTA MARIA, CA 93455, Firm's EIN 75-3194011, Phone no. 8059252579

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,030,418. including grants of \$) (Revenue \$)

See Schedule O

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,030,418.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 18		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (4), 1b (4), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b (See Schedule O), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed None
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
20 State the name, address, and telephone number of the person who possesses the organization's books and records. AIMEE ALLING 304 FOAM STREET MONTEREY CA 93940 (831) 641-7918

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AIMEE ALLING ----- Executive Dir.	50 ----- 0			X			122,262.	0.	0.	
(2) RORY GRIFFITHS ----- BOARD CHAIR	2 ----- 0	X					0.	0.	0.	
(3) RACHAEL BLACK ----- BOARD SECRETARY	3 ----- 0	X		X			0.	0.	0.	
(4) HEATHER O'HARA ----- BOARD MEMBER	2 ----- 0	X					0.	0.	0.	
(5) NATHAN NUNEZ ----- President	3 ----- 0	X		X			0.	0.	0.	
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

1b Subtotal	122,262.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	122,262.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 1,271,587.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 53,607.				
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		1,325,194.			
	Program Service Revenue	2a Business Code				
b -----						
c -----						
d -----						
e -----						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,939.		14,939.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses	6b			
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses	7b			
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a 57,508.				
		b Less: direct expenses		8b		
c Net income or (loss) from fundraising events		57,508.				
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses		9b			
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold		10b			
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a Business Code					
	b -----					
	c -----					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		1,397,641.	0.	0.	14,939.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	122,262.	53,790.	68,472.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	546,253.	510,256.	35,997.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	239,233.	198,308.	40,925.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O Sch. O)	171,455.	121,872.	49,583.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	176,859.	88,570.	88,289.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	583.	583.		
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>BOOKS AND MATERIALS</u>	53,176.	45,898.	7,278.	
b <u>BIG SUR UNIFIED ADMIN FEES</u>	13,107.	11,141.	1,966.	
c -----				
d -----				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	1,322,928.	1,030,418.	292,510.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	464,341.	1	515,849.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	95,633.	4	118,705.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,742.		
	b Less: accumulated depreciation	10b 1,700.	7,625.	10c 7,042.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	6,000.	15	14,244.
16 Total assets. Add lines 1 through 15 (must equal line 33)	573,599.	16	655,840.	
Liabilities	17 Accounts payable and accrued expenses	84,875.	17	92,403.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	84,875.	26	92,403.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	310,138.	27	378,609.
	28 Net assets with donor restrictions	178,586.	28	184,828.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	488,724.	32	563,437.
33 Total liabilities and net assets/fund balances	573,599.	33	655,840.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,397,641.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,322,928.
3	Revenue less expenses. Subtract line 2 from line 1	3	74,713.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	488,724.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	563,437.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization BIG SUR CHARTER SCHOOL	Employer identification number 80-0495216
---	---

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33-1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33-1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

BAA

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

BIG SUR CHARTER SCHOOL

80-0495216

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Question number, Held at the End of the Tax Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included on line 2a, Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		8,742.	1,700.	7,042.
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 7,042.

Part VII Investments – Other Securities		N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)).....		

Part VIII Investments – Program Related		N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.		
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)).....		

Part IX Other Assets		N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.		
(a) Description	(b) Book value	
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).....		

Part X Other Liabilities	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.	
1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).....	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. See Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,397,641.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,397,641.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,397,641.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,322,928.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,322,928.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,322,928.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X - FASB ASC 740 Footnote

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, 2022.

**SCHEDULE E
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

BIG SUR CHARTER SCHOOL

Employer identification number

80-0495216

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
<u>THE ORGANIZATION IS A PUBLIC SCHOOL AND FOLLOWS ALL NONDISCRIMINATORY PRACTICES REQUIRED BY LAW.</u>		
4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<u>THE ORGANIZATION IS A PUBLIC SCHOOL WHICH OPERATES TUITION-FREE; THEREFORE, SCHOLARSHIPS AND FINANCIAL ASSISTANCE DO NOT APPLY, THUS RECORDS FOR SUCH AID ARE NOT MAINTAINED.</u>		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain in Part II. See Part II		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain in Part II.	X	

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Schedule E, Line 6 - Explanation of Aid or Assistance from Governmental Agency

THE ORGANIZATION RECEIVES FINANCIAL ASSISTANCE FROM THE CALIFORNIA DEPARTMENT
EDUCATION AND THE COUNTY OF MONTEREY, CALIFORNIA AS PART OF ITS OPERATION AS A
PUBLIC CHARTER SCHOOL.

**SCHEDULE G
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

BIG SUR CHARTER SCHOOL

Employer identification number

80-0495216

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of nongovernment grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CA _____

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	None (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	57,508.			57,508.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	57,508.			57,508.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				57,508.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name -----

Address -----

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

BIG SUR CHARTER SCHOOL

Employer identification number

80-0495216

Form 990, Part III, Line 1 - Organization Mission

THE SCHOOL DESIGNS AND IMPLEMENTS ACADEMICALLY CHALLENGING PROGRAMS TAILORED TO STUDENTS' INDIVIDUAL LEARNING NEEDS. ENGAGING FAMILIES AND COMMUNITY ORGANIZATIONS AS PARTNERS IN LEARNING, THE SCHOOL PROMOTES CREATIVITY, UNDERSTANDING, AND ACTION IN THE ARTS AND ENVIRONMENT.

Form 990, Part III, Line 4a - Program Service Accomplishments

BIG SUR CHARTER SCHOOL PROVIDES K-12 PUBLIC EDUCATION THAT PROMOTES CIVIC ENGAGEMENT AND SELF-DIRECTED LEARNING. TEACHERS, STUDENTS, AND FAMILIES COLLABORATE TO PROVIDE A PERSONALIZED LEARNING ENVIRONMENT THAT RECOGNIZES EACH CHILD'S UNIQUE INTERESTS, ABILITIES AND WAYS OF LEARNING, WHILE PROMOTING ACTIVE PARTICIPATION IN THE LOCAL AND GLOBAL COMMUNITY. THE SCHOOL'S EDUCATION PROGRAMS MAY INCLUDE SMALL GROUP INSTRUCTION, STANDARDS-BASED PERSONALIZED LEARNING PLANS, COMMUNITY-BASED LEARNING PROGRAMS, DISTANCE LEARNING, INDIVIDUALIZED TUTORING, COMPUTER ASSISTED INSTRUCTION AND INDEPENDENT STUDY. ALL STUDENTS ARE PROVIDED A STANDARDS-BASED CURRICULUM IN CORE SUBJECTS AND HAVE ACCESS TO A RESOURCE LIBRARY. BIG SUR CHARTER SCHOOL SERVICES TO ENABLE STUDNETS TO BECOME SELF-MOTIVATED, COMPETENT, AND LIFELONG LEARNERS. THESE EDUCATIONAL APPROACHES REFLECT BIG SUR CHARTER SCHOOL'S CONCEPT OF WHAT IT MEANS TO BE AN EDUCATED PERSON IN THE 21ST CENTURY.

Form 990, Part VI, Line 11b - Form 990 Review Process

A COPY OF THE FORM 990 IS REVIEWED AT THE REGULAR SCHOOL BOARD PUBLIC MEETING PRIOR TO FILING.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

THE BOARD STRIVES TO REGULARLY MONITOR COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY. ALL ISSUES ARE DISCUSSED AT REGULAR SCHOOL BOARD MEETINGS.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

BIG SUR CHARTER SCHOOL

Employer identification number

80-0495216

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

THE BOARD REVIEWS OTHER DISTRICTS IN THE AREA AND ADOPTS A SALARY SCHEDULE BASED ON THE MCOE SCHEDULE.

Form 990, Part VI, Line 18 - Explanation of Other Means Forms Available For Public Inspection

ALL ORGANIZATION DOCUMENTS ARE AVAILABLE FOR PUBLIC INSPECTION AT THE MAIN OFFICE. ANNUAL AND INTERIM BUDGET DOCUMENTS ARE MADE AVAILABLE, AS PER THE REQUIRED TIME ALLOCATION, PRIOR TO THE AUTHORIZED BOARD MEETING AND THEN REVIEWED AND APPROVED IN OPEN PUBLIC MEETINGS. AGENDAS ARE POSTED ON THE SCHOOL WEBSITE AND AT THE SITE.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST.

**Form 990, Part IX, Line 11g
Other Fees For Services**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund- raising
PROFESSIONAL SERVICES	171,455.	121,872.	49,583.	
Total	<u>\$ 171,455.</u>	<u>\$ 121,872.</u>	<u>\$ 49,583.</u>	<u>\$ 0.</u>

**SCHEDULE R
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

BIG SUR CHARTER SCHOOL

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

80-0495216

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) BIG SUR UNIFIED SCHOOL DISTRICT 69325 HIGHWAY ONE BIG SUR, CA 93920	1% OVERSIGHT AND ADMINISTRATIVE FEE	CA	501 (C) (3)	SCHOOL DISTRICT	N/A		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 7/01/2024, and ending (mm/dd/yyyy) 6/30/2025. Corporation/Organization name BIG SUR CHARTER SCHOOL. California corporation number 3485643. FEIN 80-0495216. Street address (suite or room) 304 FOAM STREET. City MONTEREY. State CA. ZIP code 93940.

A First return. B Amended return. C IRC Section 4947(a)(1) trust. D Final information return? E Check accounting method: 1 Cash 2 Accrual 3 Other. F Federal return filed? G Is this a group filing? H Is this organization in a group exemption. I Did the organization have any changes to its guidelines not reported to the FTB? J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 2 columns: Description and Amount. Rows include Receipts and Revenues (Total gross receipts: 1,397,641), Expenses (Total expenses: 1,322,928), and Payments (Balance due: 0).

Sign Here: Under penalties of perjury, I declare that I have examined this return... Signature of officer: BOARD CHAIR. Paid Preparer's Use Only: Preparer's signature: ADAM GUISE, CPA. Firm's name: MOSS LEVY & HARTZHEIM CPA'S. Telephone: 8059252579. May the FTB discuss this return with the preparer shown above? [X] Yes [] No.

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	14,939.
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	57,508.
Expenses and Disbursements	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	●	8	72,447.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	
	10	Disbursements to or for members.	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 2	●	11	122,262.
	12	Other salaries and wages	●	12	546,253.
	13	Interest	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	176,859.
	16	Depreciation and depletion (See instructions)	●	16	583.
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 3	●	17	476,971.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	●	18	1,322,928.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		464,341.	●	515,849.
2	Net accounts receivable		95,633.	●	118,705.
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments. Attach schedule			●	
10 a	Depreciable assets	8,742.		8,742.	
b	Less accumulated depreciation	1,117.	7,625.	1,700.	7,042.
11	Land			●	
12	Other assets. Attach schedule. STM 4		6,000.	●	14,244.
13	Total assets		573,599.		655,840.
Liabilities and net worth					
14	Accounts payable		84,875.	●	92,403.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule				
19	Capital stock or principal fund		488,724.	●	563,437.
20	Paid-in or capital surplus. Attach reconciliation			●	
21	Retained earnings or income fund			●	
22	Total liabilities and net worth		573,599.		655,840.

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	●	74,713.	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year.	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8	●	
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return.	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●			Subtract line 9 from line 6.	●	
6	Total. Add line 1 through line 5.	●	74,713.			●	74,713.

2024 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with Corporation name (BIG SUR CHARTER SCHOOL) and California corporation number (3485643).

Part I Election To Expense Certain Property Under IRC Section 179

Table for Part I with 13 rows. Includes fields for maximum deduction, total cost, threshold cost, reduction in limitation, and dollar limitation. Total elected cost is \$25,000.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table for Part II with 15 rows. Columns include Description of property, Date acquired, Cost or other basis, Depreciation allowed, Depreciation method, Life or rate, Depreciation for this year, and Additional first year depreciation. Example entry: WALL IN ART ROO, 7/28/2022, 8,742., 1,117., S/L, 15, 583.

Part III Summary

Table for Part III with 3 rows. Includes total depreciation for federal purposes (line 17) and depreciation adjustment (line 18).

Part IV Amortization

Table for Part IV with 7 rows. Columns include Description of property, Date acquired, Cost or other basis, Amortization allowed, R&TC Section, Period or percentage, and Amortization for this year.

BIG SUR CHARTER SCHOOL

80-0495216

Statement 1
Form 199, Part II, Line 7
Other Income

Income from Special Events..... \$ 57,508.
 Total \$ 57,508.

Statement 2
Form 199, Part II, Line 11
Compensation of Officers, Directors, Trustees and Key Employees

Current Officers:

Name and Address	Title and Average Hours Per Week Devoted	Total Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
RORY GRIFFITHS 304 FOAM ST MONTEREY, CA 93940	BOARD CHAIR 2.00	\$ 0.	\$ 0.	\$ 0.
RACHAEL BLACK 304 FOAM ST MONTEREY, CA 93940	BOARD SECRETARY 3.00	0.	0.	0.
HEATHER O'HARA 304 FOAM ST MONTEREY, CA 93940	BOARD MEMBER 2.00	0.	0.	0.
AIMEE ALLING 304 FOAM ST MONTEREY, CA 93940	Executive Dir. 50.00	122,262.	0.	0.
NATHAN NUNEZ 304 FOAM ST MONTEREY, CA 93940	President 3.00	0.	0.	0.
Total		<u>\$ 122,262.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 3
Form 199, Part II, Line 17
Other Expenses

BIG SUR UNIFIED ADMIN FEES..... \$ 13,107.
 BOOKS AND MATERIALS..... 53,176.
 Other Employee Benefit..... 239,233.
 Other fees..... 171,455.
 Total \$ 476,971.

Statement 4
Form 199, Schedule L, Line 12
Other Assets

DEPOSIT.....	6,000.
RIGHT TO USE ASSET, NET OF AMORTIZATION.....	8,244.
Total	<u>\$ 14,244.</u>

Big Sur Charter School

2025 - 2026

Estimated Actuals

And

2026 – 2027

Adopted Budget

Big Sur Charter School
2026 - 2027 Adopted Budget
and
2025 - 2026 Estimated Actuals

Table of Contents

<u>Form Number</u>	<u>Description</u>	<u>Page Numbers</u>
CB	Certification Page	1
62	Charter School Enterprise Fund	2 - 7
A	Average Daily Attendance	8
CASH	Cashflow Worksheets	9 - 12
LCFF	FCMAT LCFF Calculator	13 - 14
MYP	Multiyear Projections and Assumptions	15 - 17

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):

2026-27 CHARTER SCHOOL BUDGET 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 budget report, please contact:

Charter School Contact:

Cindy Fellows

Name

Chief Business Officer

Title

831-682-1676

Telephone

cindy.fellows1210@gmail.com

E-mail Address

①

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,278,921.00	1,307,981.00	2.3%
2) Federal Revenue		8100-8299	15,572.00	15,572.00	0.0%
3) Other State Revenue		8300-8599	42,031.00	156,343.00	272.0%
4) Other Local Revenue		8600-8799	195,170.00	109,009.00	-44.1%
5) TOTAL, REVENUES			1,531,694.00	1,588,905.00	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	458,396.00	525,352.00	14.6%
2) Classified Salaries		2000-2999	183,870.00	189,084.00	2.8%
3) Employee Benefits		3000-3999	258,345.00	279,127.00	8.0%
4) Books and Supplies		4000-4999	67,621.00	58,909.00	-12.9%
5) Services and Other Operating Expenses		5000-5999	420,575.00	399,011.00	-5.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,912.00	13,542.00	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,402,719.00	1,465,025.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			128,975.00	123,880.00	-4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			128,975.00	123,880.00	-4.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	507,126.00	636,101.00	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			507,126.00	636,101.00	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			507,126.00	636,101.00	25.4%
2) Ending Net Position, June 30 (E + F1e)			636,101.00	759,981.00	19.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	636,101.00	759,981.00	19.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	601,034.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

2

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			601,034.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,954.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			25,954.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			575,079.75		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	511,988.00	522,565.00	2.1%
Education Protection Account State Aid - Current Year		8012	164,066.00	182,549.00	11.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	602,867.00	602,867.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,278,921.00	1,307,981.00	2.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	15,572.00	15,572.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%

3

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,572.00	15,572.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,065.00	2,220.00	7.5%
Lottery - Unrestricted and Instructional Materials		8560	27,472.00	28,739.00	4.6%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	14,906.00	14,906.00	0.0%
California Clean Energy Jobs Act	6230	8590	(15,269.00)	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,857.00	110,478.00	759.3%
TOTAL, OTHER STATE REVENUE			42,031.00	156,343.00	272.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	7,000.00	-53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	79,126.00	965.00	-98.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	101,044.00	101,044.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			195,170.00	109,009.00	-44.1%
TOTAL, REVENUES			1,531,694.00	1,588,905.00	3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	395,103.00	448,065.00	13.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	63,293.00	77,287.00	22.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			458,396.00	525,352.00	14.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	145,175.00	150,824.00	3.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,695.00	38,260.00	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			183,870.00	189,084.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	133,601.00	148,798.00	11.4%
PERS		3201-3202	41,765.00	41,139.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	14,923.00	18,299.00	22.6%
Health and Welfare Benefits		3401-3402	57,609.00	60,416.00	4.9%
Unemployment Insurance		3501-3502	323.00	351.00	8.7%
Workers' Compensation		3601-3602	1,807.00	1,912.00	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,317.00	8,212.00	-1.3%
TOTAL, EMPLOYEE BENEFITS			258,345.00	279,127.00	8.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,854.00	6,854.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,767.00	52,055.00	-14.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,621.00	58,909.00	-12.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,385.00	10,385.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5499	24,193.00	24,193.00	0.0%
Operations and Housekeeping Services		5500	19,893.00	19,893.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,947.00	102,802.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	251,837.00	229,418.00	-8.9%
Communications		5900	11,320.00	11,320.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			420,575.00	399,011.00	-5.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

5

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	13,912.00	13,542.00	-2.7%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,912.00	13,542.00	-2.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,402,719.00	1,465,025.00	4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

6

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,278,921.00	1,307,981.00	2.3%
2) Federal Revenue		8100-8299	15,572.00	15,572.00	0.0%
3) Other State Revenue		8300-8599	42,031.00	156,343.00	272.0%
4) Other Local Revenue		8600-8799	195,170.00	109,009.00	-44.1%
5) TOTAL, REVENUES			1,531,694.00	1,588,905.00	3.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,005,733.00	1,046,668.00	4.1%
2) Instruction - Related Services	2000-2999		201,269.00	220,813.00	9.7%
3) Pupil Services	3000-3999		17,757.00	19,099.00	7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		36,919.00	36,919.00	0.0%
8) Plant Services	8000-8999		127,129.00	127,984.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	13,912.00	13,542.00	-2.7%
10) TOTAL, EXPENSES			1,402,719.00	1,465,025.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			128,975.00	123,880.00	-4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			128,975.00	123,880.00	-4.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	507,126.00	636,101.00	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			507,126.00	636,101.00	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			507,126.00	636,101.00	25.4%
2) Ending Net Position, June 30 (E + F1e)			636,101.00	759,981.00	19.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	636,101.00	759,981.00	19.5%

(7)

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	105.66	105.66	105.66	105.66	105.66	105.66
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	105.66	105.66	105.66	105.66	105.66	105.66
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	105.66	105.66	105.66	105.66	105.66	105.66

8

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		47,844.00	90,912.00	130,396.00	160,272.00	119,857.00	119,357.00	122,857.00	118,857.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(23,429.00)	(18,325.00)	43,090.00	(16,698.00)	3,037.00	(43,378.00)	78,022.00	(7,616.00)
F. ENDING CASH (A + E)			(23,429.00)	(41,754.00)	1,336.00	(15,362.00)	(12,325.00)	(55,703.00)	22,319.00	14,703.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

10

Description	Object	ESTIMATES THROUGH THE MONTH OF:						Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	June	June				
ESTIMATES THROUGH THE MONTH OF:											
A. BEGINNING CASH	JUNE	14,703.00	63,450.00	65,996.00	70,542.00						
B. RECEIPTS											
LCFF Sources											
Principal Apportionment	8010-8019	70,202.00	70,202.00	70,202.00			74,523.00			705,114.00	705,114.00
Property Taxes	8020-8079									0.00	0.00
Miscellaneous Funds	8080-8099	84,402.00	42,201.00	42,201.00	42,201.00		42,201.00			602,867.00	602,867.00
Federal Revenue	8100-8299						15,572.00			15,572.00	15,572.00
Other State Revenue	8300-8599	2,000.00	2,000.00	5,000.00	8,000.00		46,434.00			156,343.00	156,343.00
Other Local Revenue	8600-8799	9,000.00	5,000.00	5,000.00	11,000.00		16,509.00			109,009.00	109,009.00
Interfund Transfers In	8900-8929									0.00	0.00
All Other Financing Sources	8930-8979									0.00	0.00
TOTAL RECEIPTS		165,604.00	119,403.00	122,403.00	61,201.00		195,239.00	0.00		1,588,905.00	1,588,905.00
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	47,817.00	47,817.00	47,817.00	47,817.00		3,271.00			525,352.00	525,352.00
Classified Salaries	2000-2999	16,500.00	16,500.00	16,500.00	16,500.00		5,007.00			189,084.00	189,084.00
Employee Benefits	3000-3999	21,540.00	21,540.00	21,540.00	21,540.00		4,005.00			279,127.00	279,127.00
Books and Supplies	4000-4999	1,000.00	1,000.00	2,000.00	4,000.00		8,409.00			58,909.00	58,909.00
Services	5000-5999	30,000.00	30,000.00	30,000.00	30,000.00		49,011.00			399,011.00	399,011.00
Capital Outlay	6000-6999									0.00	0.00
Other Outgo	7000-7499						13,542.00			13,542.00	13,542.00
Interfund Transfers Out	7600-7629									0.00	0.00
All Other Financing Uses	7630-7699									0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		116,857.00	116,857.00	117,857.00	119,857.00	83,245.00	0.00	1,465,025.00	1,465,025.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
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							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		48,747.00	2,546.00	4,546.00	(58,656.00)	111,994.00	0.00	123,880.00	123,880.00
F. ENDING CASH (A + E)		63,450.00	65,996.00	70,542.00	11,886.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								123,880.00	

12

	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.41%	3.06%	3.34%
Enrollment Count	103	103	103	103
Unduplicated Pupil Count (UPC)	28	28	28	28
Unduplicated Pupil Percentage (UPP)	28.08%	27.36%	27.18%	27.18%
Current Year LCFF Average Daily Attendance (ADA)	105.66	105.66	105.66	105.66
LCFF Entitlement Summary				
Base Grant	\$1,095,880	\$1,122,278	\$1,156,591	\$1,195,251
Grade Span Adjustment	63,059	64,538	66,547	68,733
<i>Adjusted Base Grant</i>	\$1,158,939	\$1,186,816	\$1,223,138	\$1,263,984
Supplemental Grant	65,086	64,943	66,489	68,710
Total Base, Supplemental and Concentration Grant	\$1,224,025	\$1,251,759	\$1,289,627	\$1,332,694
Add-on: Transitional Kindergarten	54,896	56,222	57,945	59,875
Total LCFF Entitlement Before Adjustments (excludes A	\$1,278,921	\$1,307,981	\$1,347,572	\$1,392,569
Total LCFF Entitlement (excludes Additional State Aid)	\$ 1,278,921	\$ 1,307,981	\$ 1,347,572	\$ 1,392,569
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 511,988	\$ 522,565	\$ 538,122	\$ 556,084
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 164,066	\$ 182,549	\$ 206,583	\$ 233,618
<i>(D-2 plus Current Year Accrual)</i>				
In-Lieu of Property Taxes (Object Code 8096)	602,867	602,867	602,867	602,867
Total Funding Sources	\$ 1,278,921	\$ 1,307,981	\$ 1,347,572	\$ 1,392,569
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 1,213,835	\$ 1,243,038	\$ 1,281,083	\$ 1,323,859
Supplemental and Concentration Grant funding in the LC	\$ 65,086	\$ 64,943	\$ 66,489	\$ 68,710
Percentage to Increase or Improve Services	5.36%	5.22%	5.19%	5.19%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,958.90	\$ 12,229.48	\$ 12,599.60	\$ 13,020.29
Grades 4-6	\$ 10,995.68	\$ 11,245.42	\$ 11,585.31	\$ 11,972.26
Grades 7-8	\$ 11,320.98	\$ 11,577.66	\$ 11,927.97	\$ 12,326.52
Base Grants				
Grades TK-3	\$ 10,256	\$ 10,503	\$ 10,824	\$ 11,186
Grades 4-6	\$ 10,411	\$ 10,662	\$ 10,988	\$ 11,355
Grades 7-8	\$ 10,719	\$ 10,977	\$ 11,313	\$ 11,691
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,323	\$ 11,595	\$ 11,950	\$ 12,349
Grades 4-6	\$ 10,411	\$ 10,662	\$ 10,988	\$ 11,355
Grades 7-8	\$ 10,719	\$ 10,977	\$ 11,313	\$ 11,691
Prorated Base Grants				
Grades TK-3	\$ 10,256	\$ 10,503	\$ 10,824	\$ 11,186
Grades 4-6	\$ 10,411	\$ 10,662	\$ 10,988	\$ 11,355
Grades 7-8	\$ 10,719	\$ 10,977	\$ 11,313	\$ 11,691
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 636	\$ 634	\$ 650	\$ 671
Grades 4-6	\$ 585	\$ 583	\$ 597	\$ 617
Grades 7-8	\$ 602	\$ 601	\$ 615	\$ 636

13

LCFF CALCULATOR

118349	5 digit District code	Big Sur Charter
NO	Is this calculation for a	25-26 Year End
Charter	Projection Type	Cindy Fellows
		cindy.fellows1210@gmail.com
4/8/2026	Projection Date	831-682-1676

Big Sur Charter (118349)	2020	2025-26	2026-27	2027-28	2028-29
--------------------------	------	---------	---------	---------	---------

(1) UNIVERSAL ASSUMPTIONS

Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	2.30%	2.41%	3.06%	3.34%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,679	\$ 5,853	\$ 6,048
EPA Entitlement as % of statewide adjusted Revenue	34.936469%	34.936469%	34.936469%	34.936469%

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

(a) TRANSFER OF IN-LIEU PROPERTY TAX

I-4	In-Lieu of Property Tax	602,867	602,867	602,867	602,867
-----	-------------------------	---------	---------	---------	---------

(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1, A-2, A-3	Enrollment	103	103	103	103
B-1, B-2, B-3	Unduplicated Pupil Count	28	28	28	28
C-1	Single Year Unduplicated Pupil Percentage (%) - Base	27.18%	27.18%	27.18%	27.18%
	Unduplicated Pupil Percentage (%) - Supplemental	28.08%	27.36%	27.18%	27.18%

(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 physical location in multiple districts, enter the UPP for each district.

D-3	Unduplicated Pupil Percentage (%)	81.63%	81.63%	81.63%	81.63%
	Unduplicated Pupil Percentage: Supplemental	28.08%	27.36%	27.18%	27.18%

(d) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

G-4	TK (NEW beginning 2022-23)	9.90	9.90	9.90	9.90
-----	----------------------------	------	------	------	------

ADA used for Base, Supplemental and Concentration Grant Calculations:

B-1	Grades TK-3	59.10	59.10	59.10	59.10
B-2	Grades 4-6	30.28	30.28	30.28	30.28
B-3	Grades 7-8	16.28	16.28	16.28	16.28
	SUBTOTAL ADA	105.66	105.66	105.66	105.66
	RATIO: ADA to Enrollment	1.03	1.03	1.03	1.03

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

	Did your district meet the requirements for K-3 grade span adjustment funding?	YES	YES	YES	YES
--	--	-----	-----	-----	-----

14

New Charter School Proposal
Multiyear Projections: 26-27 to 28-29
Unrestricted

Description	Object	26-27	27-28	28-29	
Enrollment		110.00	110.00	110.00	
Unduplicated		28.00	28.00	28.00	
ADA		105.66	105.66	105.66	
Per student LCFF income		\$ 12,379.15	\$ 12,753.85	\$ 13,179.72	
Revenues					
Revenue Limit/LCFF Funding	8011-8099	\$ 1,307,981	\$ 1,347,572	\$ 1,392,569	Based on FCMAT LCFF version 26.2a dated 1/12/26
Other State - mandated & lottery	8300-8599	\$ 22,295	\$ 22,295	\$ 22,295	
Other Local Income - interest & misc.	8600-8799	\$ 7,965	\$ 8,965	\$ 9,965	Increase interest as cash balance increases.
Transfer to Restricted Program: SPED & Coastal	8980	\$ (151,030)	\$ (153,779)	\$ (156,593)	
Total Revenues		\$ 1,187,211	\$ 1,225,053	\$ 1,268,236	
Expenditures					
Certificated Salaries	1000-1999	\$ 448,065	\$ 455,157	\$ 462,365	26-27 Raise = \$46,303. 26-27 step = \$6,053 & 27-28 step = \$7,092, 28-29 = \$7,208
Classified Salaries	2000-2999	\$ 112,313	\$ 113,748	\$ 115,204	26-27 step = \$1,413, 27-28 step = \$1,435 & 28-29 = \$1,456
Benefits	3000-3999	\$ 170,925	\$ 172,875	\$ 174,855	Inc. for steps: 26-27 = \$1,735, 27-28 = \$1,950 & 28-29 = \$1,980. 26-27 Increase for raise = \$12,848.
Books and Supplies	4000-4999	\$ 43,779	\$ 43,779	\$ 43,779	
Services & Operating Expenses	5000-5999	\$ 274,707	\$ 274,707	\$ 274,707	
Administrative Fee at 1%	7100-7499	\$ 13,542	\$ 14,647	\$ 14,782	Based on 1% of total expenditures
Total Expenditures		\$ 1,063,331	\$ 1,074,913	\$ 1,085,692	
Net Increase (Decrease) in Fund		\$ 123,880	\$ 150,140	\$ 182,544	
Beginning Balance		\$ 636,101	\$ 759,981	\$ 910,121	
Ending Unrestricted Fund Balance		\$ 759,981	\$ 910,121	\$ 1,092,665	

15

New Charter School Proposal
Multiyear Projections: 26-27 to 28-29
Restricted Programs

Description	Object	26-27	27-28	28-29	25-26 Changes From First Interim
Revenues					
Federal Income	8100-8299	\$ 15,572	\$ 15,572	\$ 15,572	Federal SPED
Other State Income	8300-8599	\$ 134,048	\$ 134,048	\$ 134,048	
Other Local Income	8600-8799	\$ 101,044	\$ 101,044	\$ 101,044	
Transfers from Unrestricted	8980	\$ 151,030	\$ 153,779	\$ 156,593	Increased due to increase in salaries to raise and step increases.
Total Revenues		\$ 401,694	\$ 404,443	\$ 407,257	
Expenditures					
Certificated Salaries	1000-1999	\$ 77,287	\$ 78,832	\$ 80,409	26-27 Raise for SPED Teacher \$12,881. Step increases: 26-27 = \$1,113, 27-28 = \$1,545, 28-29 = \$1,577.
Classified Salaries	2000-2999	\$ 76,771	\$ 77,657	\$ 78,569	Reclass Aide: \$2,928. 26-27 step = \$873 & 27-28 = \$886, 28-29 = \$912
Benefits	3000-3999	\$ 108,202	\$ 108,520	\$ 108,845	Increase for step increases = 26-27 \$406 & 27-28 = \$318 & 28-29 = \$325. 26-27 Incr. cert raise = \$3,252 & class = \$261. 26-27 Inc. STRS on Behalf \$2,296.
Books and Supplies	4000-4999	\$ 15,130	\$ 15,130	\$ 15,130	
Services & Operating Expenses	5000-5999	\$ 124,304	\$ 124,304	\$ 124,304	
Total Expenditures		\$ 401,694	\$ 404,443	\$ 407,257	
Net Increase (Decrease) in Fund		\$ -	\$ -	\$ -	
Beginning Balance		\$ -	\$ -	\$ -	
Ending Restricted Fund Balance		\$ -	\$ -	\$ -	

16

New Charter School Proposal
Multiyear Projections: 26-27 to 28-29
Combined Unrestricted and Restricted

Description	Object	26-27	27-28	27-28
Revenues				
Revenue Limit/LCFF	8011-8099	\$ 1,307,981	\$ 1,347,572	\$ 1,392,569
Federal Income	8100-8299	\$ 15,572	\$ 15,572	\$ 15,572
Other State	8300-8599	\$ 156,343	\$ 156,343	\$ 156,343
Other Local Income	8600-8799	\$ 109,009	\$ 110,009	\$ 111,009
Total Revenues		\$ 1,588,905	\$ 1,629,496	\$ 1,675,493
Expenditures				
Certificated Salaries	1000-1999	\$ 525,352	\$ 533,989	\$ 542,774
Classified Salaries	2000-2999	\$ 189,084	\$ 191,405	\$ 193,773
Benefits	3000-3999	\$ 279,127	\$ 281,395	\$ 283,700
Books and Supplies	4000-4999	\$ 58,909	\$ 58,909	\$ 58,909
Services & Operating	5000-5999	\$ 399,011	\$ 399,011	\$ 399,011
Administrative Fee at 1%	7100-7499	\$ 13,542	\$ 14,647	\$ 14,782
Total Expenditures		\$ 1,465,025	\$ 1,479,356	\$ 1,492,949
Net Increase (Decrease)		\$ 123,880	\$ 150,140	\$ 182,544
Beginning Balance		\$ 636,101	\$ 759,981	\$ 910,121
Ending Fund Balance		\$ 759,981	\$ 910,121	\$ 1,092,665

(17)