



**Thursday, February 15, 2024
Governing Board Agenda**

Location: Bellevue-Santa Fe Charter School
1401 San Luis Bay Drive
San Luis Obispo, CA 93405

4:00 p.m. OPEN SESSION

1. OPEN SESSION

1.01 Pledge of Allegiance

2. ACTION

2.01 Consensus on Order of Business
2.02 Approval of Minutes – January 25, 2024

3. PUBLIC INPUT

3.01 Correspondence
3.02 Public Comment

4. ADMINISTRATOR UPDATES

5. PTO REPORT

6. INFORMATION

6.01 Reports by Board Members
6.02 Curriculum and Instruction – mid-year report

7. DISCUSSION

7.01 Parent Involvement Policy – 2nd reading
7.02 School Accountability Report Card (SARC)
7.03 LCAP – mid-year review
7.04 Employee Contract Negotiations (3 year)

8. ACTION

8.01 Parent Involvement Policy
8.02 School Accountability Report Card (SARC)
8.03 LCAP – mid-year review
8.04 GB Election – ratify results

9. CONSENT AGENDA

9.01 Annual Financial Audit

10. UPCOMING MEETING PLANNING

10.01 Develop Agenda
10.02 Review assignments and action items
10.03 Next scheduled meeting: March 21, 2024

In compliance with the American Disabilities Act, if you need special assistance to participate in a Governing Board meeting, please contact Principal, Julie Turk at 805-595-7169. Notification of at least 48 hours prior to the meeting will assist staff in assuring reasonable accommodations can be made.



Thursday, January 25, 2024
Governing Board Draft Minutes

Location: Bellevue-Santa Fe Charter School
1401 San Luis Bay Drive
San Luis Obispo, CA 93405

4:00 p.m. OPEN SESSION
4:30 p.m. Town Hall

In attendance: Ellen Pitrowski, Cole Cheatwood, Julie Turk, Kevin Ashworth, JoEd Sennes, Katie Robinson

Public: Dee Anna Paredes, Jen Senor, Jake Kaufman, Heather Andrews

1. OPEN SESSION

1.01 Pledge of Allegiance

2. ACTION

- 2.01 Consensus on Order of Business
- 2.02 Approval of Minutes – December 14, 2023

Julie made a motion to approve the December 12, 2023 minutes. Ellen seconded. All were in favor.

3. PUBLIC INPUT

3.01 Correspondence

None received other than candidate statements.

3.02 Public Comment

None

4. ADMINISTRATOR UPDATES

The Tribune posted an article about schools in the county. Niche voted us the best school in the county, which was quite an honor. Our charter renewal will be in 2025; however, the district will want the paperwork in June of 2024. The renewal process should go smoothly. There is some state money becoming available for teacher development centered on the newly adopted mathematics standards. Publishers are close to finishing new curricula to meet those standards. We are still working on the food services program. Updates will continue to be made. As a basic aid district, our funding is based on attendance. It is important for families to understand that absences affect our budget by about \$50 per day per absence. TK is coming in fall of 2025.

5. PTO REPORT

Please see the attached report.

6. INFORMATION

6.01 Reports by Board Members

Kevin - Blue Forum students are kicking off their Service Project work. We're really making an effort to guide students to projects where they volunteer their time and talents. Catalina is coming up. This trip would not happen without the participation of parents. Thank you to all the volunteers we have to chaperone this trip. Kelli Salter, Jon Fow, Jen Senor, and Kristin Escobar will be joining us on the trip. We appreciate their giving of time away from work and family. Thank you to the PTO for the lunch from Taco Roco.

Cole - Conference week was cool. I appreciate the teachers for the in-depth conversations. It's nice to have two conferences per year. The fence may be controversial, but the cleaning up of the poison oak and underbrush looks nice.

JoEd - Thank you to parents for coming in to talk about your children.

Ellen - Thank you to Julie for the amount of time invested into figuring out our food services program. I appreciate the parents running for the board and getting involved in the school.

Katie - Sarah has been doing such a nice job in Green Forum getting the class back on track. Thank you to JoEd as well for helping continue with that transition. It is so nice to see the progress and changes the students are making at this point in the year.

6.02 Statement of Economic Interest

Statement of Economic Interest forms were submitted to Julie.

6.03 Governing Board Candidate Statements

The Governing Board candidates read their statements. The election for the open seat will be next Wednesday (1/31).

7. DISCUSSION

7.01 FERPA – 2- reading

A discussion of the FERPA policy was held.

7.02 2024-25 Instructional Calendar - 1- reading

A discussion of the Instructional Calendar for the 2024-25 school year was held.

7.03 Parent Involvement Policy – 1- reading

A discussion of the Parent Involvement policy was held. Kevin offered some minor edits.

8. ACTION

8.01 FERPA

Ellen made a motion to approve the FERPA policy. Kevin seconded. All were in favor.

8.02 2024-25 Instructional Calendar

Julie made a motion to approve the 2024/25 Instructional Calendar. Katie seconded. All were in favor.

9. CONSENT AGENDA

9.01 Approval of 6- Grade Overnight Fieldtrip

Ellen made a motion to approve the CIMI overnight trip. JoEd seconded. All were in favor.

10. UPCOMING MEETING PLANNING

10.01 Develop Agenda - Add Ratify Board Member election results.

10.02 Review assignments and action items

10.03 Next scheduled meeting: February 15, 2024

In compliance with the American Disabilities Act, if you need special assistance to participate in a Governing Board meeting, please contact Principal, Julie Turk at 805-595-7169. Notification of at least 48 hours prior to the meeting will assist staff in assuring reasonable accommodations can be made.

Bellevue-Santa Fe Charter School

"What we learn with pleasure, we never forget."

Parent/Guardian Involvement Policy

Philosophy/Mission Statement

The students, their families, educators, our administrator, and community at large have built our educational program around the simple yet compelling idea that education of a student is a shared responsibility and a cooperative endeavor. The importance of parent and community involvement at Bellevue-Santa Fe Charter School (BSFCS) is foundational. Many opportunities exist for parents/guardians to support students and staff at our school. By encouraging involvement, families have the opportunity to actively interact with both students and educators.

As a charter school, we enjoy the flexibility of site-based management, but remain within the domain of public school standards, safety and legal requirements. The educational process is at its best when everyone understands the expectations set forth by the school for each of its **stakeholders' educational partners'** collaborative participation: 3 "R's" (Rights, Roles, and Rules). Cooperation is essential in the continued improvement and innovation of our school.

Rights, Roles, Rules

Rights

- Parents **and** /Legal Guardians have the right to be involved in their child's education.
- In the event that the parent/guardian believes that BSFCS policies are contrary to their child's best interests the parents/guardians have the right to pursue modifications through the Uniform Complaint Policy or choose a different school for their child.

Roles

- Parents/Guardians serve as a support for the professional educators and act as guides for BSFCS students through their participation during the school hours and in support of their own children, at home.
- Parents/Guardians are to encourage and model proper school protocol, decorum and behavior.

Rules

- Parents/Guardians will respect the professionalism of the educator by not disrupting the classroom.
- Parents/Guardians will help to maintain a positive learning environment for all students.
- Parents/Guardians will defer to the classroom teacher/BSFCS staff for all student management and behavioral interventions.
- Parents/Guardians are expected to act appropriately.
- Parents/Guardians shall abide by BSFCS policies and procedures.
- Parents/Guardians shall respect the integrity, dignity and privacy of the educators and the students.
- Parents/Guardians will maintain student confidentiality as described in the Student Privacy and Volunteer Confidentiality Statement.

Parent/Guardian Involvement Education

The school provides information each year, defining and promoting constructive parental involvement in school activities and the BSFCS community. In addition, each teacher provides individual expectations to optimize the parent/child experience in their respective classrooms.

Student Privacy and Volunteer Confidentiality Statement

The U.S. Congress specifically addresses the privacy related concerns of educators, parents, and students through the Family Educational Rights and Privacy Act (FERPA). In accordance with FERPA, students at BSFCS have the right to expect that any and all information appertaining to them will be kept confidential by volunteers assisting at the school. Everything that is observed, heard, or made known to a volunteer about any child or family is privileged information and shall be only disseminated to BSFCS Administrator-authorized school department employees. As such, a volunteer may not share information about a student even with others who are genuinely interested in the student's welfare, including but not limited to: parents, friends, community members, social workers, social club directors, clergy or medical professionals (unless necessary in emergency situations).

- ◆ Confidential information includes, but is not limited to:
 - Any knowledge of scholastic performance (observations, grades, work samples, test scores, academic records, etc.)
 - Health records or observations
 - Disciplinary actions
 - Family dynamics
 - Classroom behavioral observations
 - Classroom performance and grades
 - Character traits of children
 - Classroom/Site accommodations
 - Modifications of work

Volunteer Opportunities

Programs have been established to promote interaction at BSFCS, working on school-related projects and in the creation of school protocols and governance. Volunteer opportunities for parents/guardians extend beyond the school day and ~~the~~ BSFCS classrooms. Broadly, they are classified as: community (school-wide) activities and classroom specific activities.

Example:

Community Activities

Governing Board Representative

SciTech Volunteer

School Committee (chairperson or member of any of the following teams):

- Visual and Performing Arts
- Electives
- **Spring Annual Auction**

- Fundraising
- School garden
- Lunch Program Duty
- Yearbook
- Social
- Facilities / Maintenance

Example:

Classroom Activities (under teacher direction)

- Support individual students
- Help with small groups of students
- Assist with prep work (copying, assembling, organization, etc.)
- Check in homework
- Assist with field trips
- Communication
- Classroom Coordinators

Parent/Guardian participation **is and** has traditionally been an important component of the BSFCS community. Our parents/guardians are essential to the successful education and development of our students. We appreciate our positive partnership with **the** BSFCS families in providing the most meaningful educative and developmental experience possible and are grateful for the contributions they have made to the success of the school.

Through a clear understanding of the Three “R’s” and our school’s notable family/administrator/teacher collaboration, we will continue to enrich the student experience, and help to stimulate new and imaginative approaches to their education. All concerns, questions and commentary are to be shared with the classroom teacher only.

No child will be excluded from enrollment due to the ability of the family to volunteer.

Violations of this policy may result in intervention by the administrator.

Request for Observation

Onsite and/or classroom observations during school hours should first be arranged with the teacher and Administrator or designee in writing at least twenty-four (24) hours in advance. If a conference is desired, an appointment should be set with the teacher during non-instructional time, at least twenty-four (24) hours in advance. Parents/guardians seeking to visit and/or observe a classroom during school hours must first obtain the approval of the classroom teacher and the Administrator or designee.

Upon arrival on campus, the visitor shall sign in to the Visitors Log Book in the main office.

Except for unusual circumstances, approved by the Administrator, BSFCS visits/observations should not exceed approximately sixty (60) minutes in length and may not occur more than twice per semester or as otherwise approved by the Administrator.

The Administrator, or designee, may deny/revoke visitation and/or observation to a visitor or volunteer if it is believed that the presence of the visitor or volunteer

would/is cause of threat of disruption, or physical/emotional injury to teachers, other employees, or students.

While on campus for visitation and/or observation, visitors are to enter and leave classrooms as quietly as possible, not converse with any student, teacher, or other instructional assistant unless permitted in advance by the Administrator via written arrangement, and not interfere with any school activity. No electronic listening or recording device may be used in a classroom without the teacher's and Administrator's written permission.

Before leaving campus, the visitor shall sign out of the Visitors Log Book in the main office.

GB Approved

Bellevue-Santa Fe Charter School

Kindergarten
through Grade 6

Julie Turk
jturk@bsfcs.org
Principal



1401 San Luis Bay Drive
San Luis Obispo, CA 93405
Phone: (805) 595-7169
Fax: (805) 595-9013
CDS Code: 40-68809-6043194
Website: www.bsfcs.org
E-mail: office@bsfcs.org

2022-2023 School Accountability Report Card *Published During 2023-2024*

Data and Access

Ed-Data is a partnership of the CDE, EdSource, and the Fiscal Crisis and Management Assistance Team (FCMAT) that provides extensive financial, demographic, and performance information about California's public kindergarten through grade twelve school districts and schools.

DataQuest is an online data tool located at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district, the county, and the state. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., Academic Performance Index (API), Adequate Yearly Progress (AYP), test data, enrollment, graduates, dropouts, course enrollments, staffing, and data regarding English learners.

Internet Access is available at public libraries and other locations that are publicly accessible; e.g., the California State Library. Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions include the hours of operation, the length of time that a workstation may be used, depending on availability, the types of software programs available on a workstation, and the ability to print documents.

The *California School Dashboard (Dashboard)* <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

About Bellevue-Santa Fe Charter School

Our motto: What we learn with pleasure, we never forget.

Our mission: Bellevue-Santa Fe Charter School is a school of choice, which serves kindergarten to sixth grade students from the Avila Valley and surrounding areas. Our school creates a safe, supportive, inspiring, and challenging school environment where learning is optimized for our students.



School Description and Mission Statement

Bellevue-Santa Fe Charter School (BSFCS) is a small, neighborhood K-6 elementary school on the Central Coast surrounded by coastal rolling hills in Avila Valley. At the core of BSFCS is the simple yet compelling idea that the education of a student is a shared responsibility and cooperative endeavor between family, school and community. In 1996 when BSFCS was at risk of closing, our school community diligently worked together to convert BSFCS to a charter school and in doing so became the 93rd charter school in the State of California. Today the students, staff and the community at-large continue to work together to create a unique, compassionate and inspiring environment where learning is optimized for every child. The BSFCS approach to education challenges students to reach their full potential, nurtures human relationships, and inspires a lifelong passion for learning.

At BSFCS, we encourage our students to strive for academic and personal excellence under the guiding principal by Alfred Mercier that "*what we learn with pleasure, we never forget.*" At the daily all-school assemblies our school community may experience the Kindergarteners' dramatic interpretation of a book by Eric Carle or listen intently as a multi-age class shares original poetry about fond family memories. With the adopted California Common Core Content Standards (CCCS) as a guide, we balance fundamental skill acquisition and application of the main content areas with integrated, project-based instruction. The curriculum also includes physical fitness and wellness, visual and performing arts, hands-on science labs, and applied technologies as an integral part of a well-rounded person. By actively engaging students, bringing joy to the learning process, and making it relatable, children become intrinsically motivated to learn and more fully engaged in life and their relationships.

The foundation of our approach at BSFCS is the understanding that all children learn, develop and perceive the world in different ways. As such we use differentiated instructional methods to meet the individual needs of each student. Our emphasis on hands-on, project-based learning is rooted in the belief that students learn best through experience. Integrated, thematic instruction at BSFCS fosters creativity, collaboration, and critical thinking across disciplines.

Since its inception as a charter school, Bellevue-Santa Fe has evolved into one of the finest schools in the area through the continued dedication and support of the entire school community. We believe that developing healthy relationships is a precursor to building strong, resilient minds. Parents are an integral part of the school experience and share in nearly all aspects of its operation. It is this deep commitment to BSFCS, along with the love and passion of the educators that has created a lively community who are inspired, compassionate, and deeply engaged in the process of learning.

Our beliefs:

- We believe every person is unique and has inherent worth.
- We believe learning is a natural and enjoyable process.
- We believe each person should be supported to achieve their full potential.
- We believe every person has responsibility for their own choices and actions.
- We believe respectful, compassionate, positive relationships are essential to personal fulfillment.
- We believe the community and culture in which one is nurtured has an enduring impact on individual development.

Our goals:

- To acknowledge, respect, and address the individual learning styles and development stages of each student in order to support them in achieving their full potential.
- To encourage curiosity, creativity, innovation, and a love for learning in a safe, structured environment.
- To stay open to continuous improvement and innovation.
- To ensure that each student meets or exceeds the California Common Core Content Standards.
- To encourage personal responsibility and accountability for one’s own actions, both social and academic.
- To promote a respectful partnership between teachers, parents and students.
- To teach and model respectful, positive, compassionate behavior.
- To promote multi-cultural perspectives, global citizenship, social responsibility, and empathy.
- To maintain a small community school with small class sizes.
- To hire, support and retain professional, motivated and dedicated staff.

Enrollment by Grade Level (2022-2023)

Grade Level	Number of Students
Kindergarten	24
Grade 1	24
Grade 2	24
Grade 3	22
Grade 4	24
Grade 5	24
Grade 6	20
Total Enrollment	162

Enrollment by Group (2022-2023)

Group	Percent of Enrollment
Male	55%
Female	45%
Non-binary	
African American	0.6%
American Indian or Alaska Native	
Asian	4.3%
Filipino	
Hispanic or Latino	6.8%
Pacific Islander	
White (not Hispanic)	81.5%
Two or More	6.8%
Socioeconomically Disadvantaged	14.8%
English Learners	
Students with Disabilities	11.1%

A. CONDITIONS OF LEARNING

Teacher Preparation and Placement (School Year 2020-2021)

The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Authorization/Assignment	School #	School %	District #	District %	State #	State %
Fully credentialed for subject and student placement	9	90	356.10	89.33	228366.10	83.12
Intern credential holders properly assigned	0	0	1	0.25	4205.90	1.53
Teachers without credentials and misassignments	1	10	4.5	1.15	11216.7	4.08
Credentials teachers assigned out-of-field	0	0	9.2	2.33	12115.80	4.41
Unknown	0	0	27.6	6.94	18854.30	6.86
Total Teaching Positions	10	100	398.60	100	274759.10	100

Teacher Preparation and Placement (School Year 2021-2022)

Authorization/Assignment	School #	School %	District #	District %	State #	State %
Fully credentialed for subject and student placement	9	90	373.10	89.76	234405.20	84
Intern credential holders properly assigned	0	0	4	0.96	4853	1.74
Teachers without credentials and misassignments	0	0	5	1.21	12001.5	4.30
Credentials teachers assigned out-of-field	1	10	13.40	3.24	11953.10	4.28
Unknown	0	0	20	4.83	15831.90	5.67
Total Teaching Positions	10	100	415.70	100	279044.80	100

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers without credentials and misassignments

Authorization/Assignment	2020-2021	2021-2022
Permits and Waivers	0	0
Misassignments	0	0
Vacant Positions	1	1
Total Teachers without credentials and misassignments	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc. * Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Credentialed Teachers Assigned Out-of-Field

Indicator	2020-2021	2021-2022
Credentialed teachers authorized on a Permit or Waiver	0	1
Local assignment options	0	0
Total Out-of-field teachers	0	1
Misassignments for English learners	0	0
No credential, permit or authorization to teach	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>

QUALITY, CURRENCY, AVAILABILITY OF TEXTBOOK AND OTHER INSTRUCTIONAL MATERIALS (2023-2024)

Subject	Textbooks and Instructional Materials	Most Recent Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	1 per student	Yes	0
Mathematics	1 per student	Yes	0
Science	1 per student	Yes	0
History/Social Science	1 per student	Yes	0
Foreign Language	N/A	Yes	0
Health	N/A	Yes	0
Visual and Performing Arts	Suff. Instr. Materials	Yes	0
Science Laboratory Equipment (9-12)	Suff. Instr. Materials	Yes	0

A priority of the school is to supply staff and students with high quality instructional materials and textbooks. The ratio of textbooks per pupil is one textbook to each student. Bellevue-Santa Fe Charter School follows the California Schedule of Curriculum Framework Development and Adoption of K-8 Instructional Materials.

The Pearson Envision Math Program (K-6) was adopted by BSFCS in 2013-2014. BSFCS reviewed English Language Arts curriculum in 2016-2017 and aligned projects, units of study, and grade level class books to the state standards in accordance to workshop model instruction and applied opportunities for practice. In 2017-2018, the school adopted Social Studies Weekly as the Social Science program. BSFCS adopted Foundations Phonics Program (K-1) and Reading A-Z (K-5) in 2017-2018. In 2007-2008, the school adopted and implemented Delta Education and MacMillan/McGraw Hill for Science instruction. Science curriculum is aligned to state standards. In addition to the adopted textbook budget, each classroom teacher has a discretionary budget to purchase instructional materials at the amount of \$500/per classroom teacher, art supplies at \$100/per classroom teacher, and books other than texts at \$100/per classroom teacher. Science has a budget of \$2,000.

SCHOOL FACILITY CONDITIONS AND PLANNED IMPROVEMENTS

Facility Conditions and Planned Improvements

Bellevue-Santa Fe Charter School leases its facility from San Luis Coastal Unified School District. The school community gives aid in many areas in order to enhance our beautiful campus. The District takes great efforts to ensure that all schools are clean, safe, and functional. To assist in this effort, the district uses a facility survey instrument developed by the State of California Office of Public School Construction. The results of this survey are available at the Buildings, Grounds and Transportation office. Site improvements through Measure D Funds and the Charter School Facilities Program to modernize the campus in partnership with San Luis Coastal occurred in 2018-19.

Age of School Buildings

Bellevue-Santa Fe Charter School has seven classrooms, a Resource Room, a library, a multipurpose room, a science lab, a science museum, and front office. The main campus was built in 1965. Bellevue-Santa Fe Charter School main campus was modernized and the site received six new classrooms with new student/staff restrooms in 2018-19 through Measure D and the Charter School Facilities Program.

New Student Restrooms

Bellevue-Santa Fe Charter School modernized existing student restrooms in the main building and received new student and staff restrooms in affiliation with Measure D and the Charter School Facilities Program in 2018-19.

Maintenance and Repair

Bellevue-Santa Fe Charter School is responsible for the maintenance and repair of the school facilities. The school principal works with independent contractors and parents to keep the school well maintained and in good working condition. In 2016-17, the heating and air conditioning, as well as lighting were replaced in the main building under Prop 39. Measure D construction began in June of 2018 and concluded in 2019. The school facilities are in good repair.

Cleaning Process and Schedule

The Board of Education has adopted cleaning standards for all schools in the district. A summary of these standards is available at Buildings, Grounds and Transportation. The principal works with an independent cleaning service to develop cleaning schedules to ensure a clean and safe school.

Deferred Maintenance Budget

The district participates in the State School Deferred Maintenance Program, which is one of the programs included in SBX34 and is allowed the flexibility to be used for any educational purpose. The District has continued using the state funding to assist school districts with expenditures for major repair or replacement of existing school building components. Typically, this includes roofing, plumbing, heating, air conditioning, electrical systems, interior or exterior painting, and floor systems.

Deferred Maintenance Projects

The district participates in the State School Deferred Maintenance Program, which is one of the programs included in SBX34 and is allowed the flexibility to be used for any educational purpose. The District has continued using the state funding to assist school districts with expenditures for major repair or replacement of existing school building components. Typically, this includes roofing, plumbing, heating, air conditioning, electrical systems, interior or exterior painting, and floor systems.

School Facility Good Repair Status

The following displays the results of the most recently completed school site inspection from August 2023.

System Inspected	Repair Needed and		
	Good	Fair	Poor
Systems: Gas Leaks, Mechanical/HVAC, Sewer	✓		
Interior: Interior Surfaces	✓		
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	✓		
Electrical: Electrical	✓		
Restrooms/Fountains: Restrooms, Sinks/Fountains	✓		
Safety: Fire Safety, Hazardous Materials	✓		
Structural: Structural Damage, Roofs	✓		
External: Playground, School Grounds, Windows, Doors, Gates, Fences	✓		
Overall Rating	✓		

Action taken or planned is tracked with School Dude

B. PUPIL OUTCOMES

Pupil Achievements

Statewide assessments (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics give in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready: The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

California Assessment of Student Performance and Progress Results for All Students (School Year 22-23)

Subject	Percent of Students Meeting or Exceeding the State Standards					
	School		District		State	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
English Language Arts/Literacy (grades 3-8 and 11)	83	78	64	65	47	47
Mathematics (grades 3-8 and 11)	86	74	56	57	33	35

Please note scores are not shown when the number of students tested is 10 or less, either because the number of students in this category is too small for statistical accuracy, or to protect student privacy. In no case shall any group score be reported that would deliberately or inadvertently make public the score or performance of an individual student.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e. achieved Level 3 – Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Assessment Results – English Language Arts (ELA)

Disaggregated by Student Groups, Grades Three through Eight and Eleven (School Year 22-23)

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	90	86	96	78
Male	48	48	100	71
Female	42	38	90	87
Asian	4	4	100	--
Hispanic or Latino	8	7	88	--
White	68	66	97	80
Socioeconomically Disadvantaged	17	15	88	80
Students with Disabilities	15	12	80	42

Note: ELA/Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes – appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Assessment Results – Mathematics Disaggregated by Student Groups, Grades Three through Eight and Eleven (School Year 22-23)

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	90	83	92	74
Male	48	47	98	74
Female	42	36	86	72
Hispanic or Latino	8	7	88	--
White	68	63	93	76
Socioeconomically Disadvantaged	17	14	82	79
Students with Disabilities	15	12	80	58

CAASPP Test Results in Science for All Students Grades Five, Eight, and High School Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (5 th grade)	65	79	45	51	29	30

CAASPP Test Results in Science for All Students - Grades Five, Eight, and High School (School Year 22-23)

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	24	19	79	79
Male	15	13	87	77
Female	9	6	67	--
Hispanic or Latino	--	--	--	--
White	17	14	82	71
Socioeconomically Disadvantaged	6	--	--	--
Students with Disabilities	6	--	--	--

OTHER PUPIL OUTCOMES

California Physical Fitness Test Results (22-23)

The California Physical Fitness Test (PFT) is administered to students in grades 5, 7, and 9. In January 2022, the State Board of Education passed PFT regulations which changed the definition of PFT results to indicate that local educational agencies (LEAs) will report participation rates only on the School Accountability Report Card (SARC).

Grade Level	Student Participation Rate for each component by grade level				
	Aerobic Capacity	Abdominal Strength and Endurance	Trunk Extensor and Flexibility	Upper Body Strength and Endurance	Flexibility
5	96.3%	97%	97.2%	96.9%	97.2%

C. ENGAGEMENT

Parental Involvement

Opportunities for Parental Involvement

Parents are an integral part of their child's education at Bellevue-Santa Fe Charter School. They are encouraged to volunteer at the school. Parental involvement may include, but is not limited to, serving on the school's Governing Board, providing expertise and material resources, supporting the PTO, and helping in the classroom.

Bellevue-Santa Fe Charter School was formed through parents' desire to create a positive learning environment for their children; and it has grown and evolved into a well-respected, successful, local school through the continued dedication and support of the school community.

Pupil Engagement

Chronic Absenteeism by Student Group (School Year 2022-2023)

Group % of Enrollment	Enrollment	Eligible Enrollment	Chronic Absent Count	Chronic Absent. Rate %
All Students	165	165	31	18.8%
Male	89	89	15	16.9%
Female	76	76	16	21.1%
Non-binary				
African American	1	1	0	0%
American Indian or Alaska Native				
Asian	7	7	1	14.3%
Filipino				
Hispanic or Latino	11	11	3	27.3%
Pacific Islander				
White (not Hispanic)	135	135	23	17%
Two or more	11	11	4	36.4%
Socioeconomically Disadvantaged	25	25	7	28%
English Learners				
Foster Youth				
Homeless				
Students with Disabilities	25	25	6	24%

School Climate

Suspensions and Expulsions

This table displays the rate of suspensions and expulsions (the total number of incidents divided by the total enrollment) at the school and district levels for the most recent three-year period.

Rate	School			District			State		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
Suspensions	0%	0%	0%	1.76%	3.36%	3.54%	2.45%	3.17%	3.6%
Expulsions	0%	0%	0%	0.11%	0.04%	0.11%	0.05%	0.07%	0.08%

Suspensions and Expulsions by Student Group (School Year 2022-2023)

Group % of Enrollment	Suspensions Rate	Expulsions Rate
All Students	0%	0%
Male	0%	0%
Female	0%	0%
Non-binary	0%	0%
African American	0%	0%
American Indian or Alaska Native	0%	0%
Asian	0%	0%
Filipino	0%	0%
Hispanic or Latino	0%	0%
Pacific Islander	0%	0%
White (not Hispanic)	0%	0%
Two or more	0%	0%
Socioeconomically Disadvantaged	0%	0%
English Learners	0%	0%
Foster Youth	0%	0%
Homeless	0%	0%
Students with Disabilities	0%	0%

School Safety Plan

The School Safety Plan focuses on both the physical and emotional safety of students. One of the tremendous benefits of being a small school is that students are well known by other students and adults in the school community. This closeness enables us to identify and address student safety issues quickly and efficiently.

The Student Behavior Expectation Policy was developed to help ensure that the students are safe and know what is expected of them. It is the intent of this policy to establish and build a school community where all individuals are valued and respected. At Bellevue-Santa Fe Charter School, we strive to instill in each student the desire and the ability to do the right thing in every situation. We believe that all students have the potential for behaving positively and that students are responsible for their behavioral choices. We take seriously our responsibility to thoughtfully guide and teach students to make appropriate choices.

Students are expected to demonstrate:

Respect for **self**:

- Use positive self talk
- Appreciate and take care of what you have been given
- Try your best
- Seek help when needed
- Keep items that may be a disruption to your learning or positive play at home.

Respect for **others**:

Treat others as they want to be treated.

- Use kind words and school appropriate topics of conversation.
- Keep your hands to yourself and engage in safe play.
- Welcome others to your groups.
- Listen to others when they speak and take their feelings into consideration.
- Be helpful.

Respect for **this place**:

- Be where you are supposed to be at all times.
- If you take something out, put it away.
- If you injure something or someone, work to repair it or the relationship with him/her.
- Take ownership for your actions and work to make positive growth.
- Take direction from BSFCS staff and participate in curriculum.
- Practice positive, safe digital citizenship and appropriate use of technology on campus.

In terms of physical safety, we work closely with local emergency organizations. Staff receives Mandated Reporter, Anti-Bullying, Bloodborne Pathogens, and CPR and first aid training. We conduct regular safety drills. School staff also work closely with the County Office of Emergency Services to keep the emergency procedures current. Our School Safety Plan is Governing Board adopted and reviewed with staff annually.

D. OTHER SARC INFORMATION

Average Class Size and Class Size Distribution (Elementary)

This table displays by grade level the average class size and the number of classrooms that fall into each size category (a range of total students per classroom).

Grade Level	Avg. Class Size	2020-21			Avg. Class Size	2021-22			Avg. Class Size	2022-23		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	12	2			24		1		24		1	
1	12	2			24		1		24		1	
2	12	2			12	2			12	2		
3	12	2			12	2			11	2		
4	10	2			12	2			12	2		
5	12	2			11	2			12	5		
6	19	1			20	1			20	1		

Student Support Services Staff (2022-2023)

This table displays, in units of full-time equivalents (FTE), the number of academic counselors and other support staff who are assigned to the school and the average number of students per academic counselor. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50% of full time.

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0	
Library Media Services Staff (paraprofessional)		
Psychologist	.2	
Nurse		
Speech/Language/Hearing Specialist	.2	
Resource Specialist (non-teaching)		

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021-2022)

This table displays a comparison of the schools per pupil expenditures from unrestricted (basic) sources with other schools in the district and throughout the state, and a comparison of the average teacher salary at the school site with average teacher salaries at the district and state levels. Detailed information regarding school expenditures can be found at the Current Expense of Education Web page at <http://www.cde.ca.gov/ds/fd/ec/> and teacher salaries can be found on the Certificated Salaries and Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Supplemental)	Expenditures Per Pupil (Basic)	Average Teacher Salary
School Site	\$26,192	\$5,072	\$21,119	\$82,788
District			\$17,275	\$80,831
Percent Difference - School Site and District			22.25%	2.42%
State			\$7,607	\$87,362
Percent Difference - School Site and State			177.63%	-5.24%

Types of Services Funded (2022-2023)

Funded services include instructional, operation, and administrative. Bellevue is proud of many unique programs it has developed to further our students' educational experience. The students participate in such opportunities as weekly science classes in our self-contained laboratory and outdoor Garden class, twice-weekly Physical Education class, a yearly multiple-week electives program, and the blending of visual arts, music, and dance through the Artists in Residence Program. Our campus also houses a "hands-on" science museum where students can explore and reinforce concepts taught in the classroom. BSFCS also provides services in accordance to IDEA and section 504.

Teacher and Administrative Salaries (Fiscal Year 2021-2022)

This table displays district-level salary information for teachers, principals, and superintendents, and compares these figures to the state averages for districts of the same type and size. The table also displays teacher and administrative salaries as a percent of a district's budget, and compares these figures to the state averages for districts of the same type and size. Detailed information regarding salaries can be found on the Certificated Salaries and Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Avg For Districts In Same Category
Beginning Teacher Salary	\$50,354	\$54,190
Mid-Range Teacher Salary	\$75,212	\$85,111
Highest Teacher Salary	\$105,806	\$104,999
Average Principal Salary (Elementary)	\$132,560	\$132,492
Average Principal Salary (Middle)	\$155,240	\$140,987
Average Principal Salary (High)	\$151,385	\$153,884
Superintendent Salary	\$237,678	\$255,503
% of Budget for Teacher Salaries	31.12%	32.09%
% of Budget for Admin Salaries	4.94%	5.25%

California Physical Fitness Test Results (2022-23)

The California Physical Fitness Test (PFT) is administered to students in grades 5, 7, and 9. In January 2022, the State Board of Education passed PFT regulations which changed the definition of PFT results to indicate that local educational agencies (LEAs) will report participation rates only on the School Accountability Report Card (SARC).

Grade Level	Student Participation Rate for each component by grade level				
	Aerobic Capacity	Abdominal Strength and Endurance	Trunk Extensor and Flexibility	Upper Body Strength and Endurance	Flexibility
5	96.3%	97%	97.2%	96.9%	97.2%

Professional Development

The teaching staff at BSFCS continually strives to enhance their teaching methodology. On Wednesday afternoons, students are dismissed at 12:30 PM to provide staff the opportunity to plan meaningful curriculum, share teaching strategies, and develop professionally. Time away from normal classroom responsibilities is also available for teachers to visit other schools or classes, plan, or participate in professional development opportunities. It is the school's goal to provide our talented teachers with the support, guidance, and resources they need to help each student reach his or her fullest potential.

Measure	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	1/35	1/35	1/35

Note: Full days/partial days



The School Accountability Report Card (SARC), required by law to be published annually, contains information about the condition and performance of each California public school. More information about SARC requirements is available on the SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>. For additional information about this school, parents and community members should contact the school principal or the district office.

2023-2024 Mid-Year LCAP Report

Meeting

February 14, 2024 Regular Board Meeting Agenda

Type

Discussion and Action

Subject

Annual Update to the Local Control Accountability Plan (LCAP) and the Local Control Funding Formula Budget Overview for Parents (BOP)

Information

Senate Bill 114 (2023) added Education Code 47606.5(e) requiring the charter school to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and the local control funding formula Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA.

At this point we are looking at revising LCAP plans and using the entire allotted amount toward the reading intervention program. We are seeing student growth, which can not be reported on an individual basis. For the final report in June, we will show percentile growth. All funds will be expended for that purpose.

The reading intervention staff assessed all students to form a baseline. Students with demonstrated need are continuing in the reading intervention program.

We have not worked on benchmark math assessments as we are waiting for the new math curriculum to be adopted by the State.

Parent participation will be measured after the mid-February to mid-March climate survey is distributed.

The Annual Update and Budget Overview will be presented at the meeting .



Financial Statements

June 30, 2023

Bellevue - Santa Fe Charter School
Charter No. 0093

Independent Auditor’s Report	1
Financial Statements	
Statement of Financial Position	4
Statement of Activities.....	5
Statement of Functional Expenses.....	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Supplementary Information	
Local Education Agency Organization Structure.....	16
Schedule of Instructional Time	17
Schedule of Instructional Time	18
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	19
Note to Supplementary Information	20
Independent Auditor’s Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Independent Auditor’s Report on State Compliance.....	23
Schedule of Findings and Questioned Costs	
Summary of Auditor’s Results.....	28
Financial Statement Findings	29
State Compliance Findings and Questioned Costs.....	30
Summary Schedule of Prior Audit Findings.....	31

Rudolph F. Silva, CPA
Lisa D. Silva, CPA

Independent Auditor's Report

Governing Board
Bellevue - Santa Fe Charter School
San Luis Obispo, California

Report on the Financial Statements

Opinion

We have audited the financial statements of Bellevue - Santa Fe Charter School (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 16-20 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Brea, California
December 4, 2023

Bellevue - Santa Fe Charter School
Statement of Financial Position
June 30, 2023

Assets	
Current assets	
Cash and cash equivalents	\$ 906,246
Receivables	<u>439,873</u>
Total current assets	<u>1,346,119</u>
Non-current assets	
Property and equipment, net	<u>227,236</u>
Total assets	<u>1,573,355</u>
Liabilities	
Current liabilities	
Accounts payable	66,698
Refundable advance	<u>113,932</u>
Total liabilities	<u>180,630</u>
Net Assets	
Without donor restrictions	<u>1,392,725</u>
Total liabilities and net assets	<u>\$ 1,573,355</u>

Bellevue - Santa Fe Charter School
Statement of Activities
Year Ended June 30, 2023

Support and revenues	
Local Control Funding Formula	\$ 1,603,739
Federal revenue	69,423
Other state revenue	548,309
Local revenues	290,181
Interest income	5,932
	<hr/>
Total support and revenues	2,517,584
	<hr/>
Expenses	
Program services	1,590,148
Management and general	397,537
	<hr/>
Total expenses	1,987,685
	<hr/>
Change in Net Assets	529,899
	<hr/>
Net Assets, Beginning of Year	862,826
	<hr/>
Net Assets, End of Year	\$ 1,392,725
	<hr/> <hr/>

Bellevue - Santa Fe Charter School
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
Salaries	\$ 786,512	\$ 196,628	\$ 983,140
Employee benefits	330,838	82,709	413,547
Payroll taxes	26,000	6,500	32,500
Fees for services	292,151	73,038	365,189
Office expenses	54,205	13,551	67,756
Occupancy	12,154	3,038	15,192
Conferences and meeting	546	137	683
Depreciation	3,917	979	4,896
Insurance	10,862	2,716	13,578
Other expenses	8,776	2,194	10,970
Instructional materials	64,187	16,047	80,234
Total functional expenses	\$ 1,590,148	\$ 397,537	\$ 1,987,685

Bellevue - Santa Fe Charter School
Statement of Cash Flows
Year Ended June 30, 2023

Operating Activities	
Change in net assets	\$ 529,899
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation expense	4,896
Changes in operating assets and liabilities	
Receivables	(238,734)
Accounts payable	(41,627)
Refundable advance	<u>(1,360)</u>
Net Cash from (used for) Operating Activities	<u>253,074</u>
Investing Activities	
Purchases of property and equipment	<u>(5,251)</u>
Net Change in Cash and Cash equivalents	247,823
Cash and Cash equivalents, Beginning of Year	<u>658,423</u>
Cash and Cash equivalents, End of Year	<u><u>\$ 906,246</u></u>

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Bellevue - Santa Fe Charter School (the Organization) was incorporated in the State of California in 1996 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Charter School was approved by the State of California Department of Education on October 13, 1995. The Charter School opened in 1996 and currently serves approximately 164 students in grades Kindergarten through six. On July 1, 2018, the Charter School was renewed by San Luis Coastal Unified School District for five years ending on June 30, 2023. *Per Senate Bill 114, effective July 1, 2021, all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years.*

Charter school number authorized by the State: 0093

The Organization provides services such as education, encompassing instruction, student and staff support activities, facilities maintenance and operations, and food services. Supporting services include management and general services which are the Organization's overall related administrative activities.

Basis of Accounting

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets with Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. The Organization did not have net assets with donor restrictions for the year ended June 30, 2023.

Cash and Cash Equivalents

The Organization considers all cash including cash in County Investment Pool and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2023, the Organization had approximately \$4,898, in excess of FDIC-insured limits.

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due to educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2023 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

Property and Equipment

Property and equipment additions over \$1,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation removed from the accounts, and any remaining gain or loss is included in the statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2023.

Revenue and Revenue Recognition

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. Consequently, at June 30, 2023 conditional contributions approximating \$132,892, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2023.

Functional Allocation of Expenses

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities and fundraising and development activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, depreciation which is allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, insurance, and other, which are allocated on the basis of estimates of time and effort.

Income Taxes

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) and qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization’s mission.

Change in Accounting Principle

Effective July 1, 2022, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The Organization elected to apply the guidance as of July 1, 2022, the beginning of the adoption period. The standard requires the recognition of right-of-use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the statement of activities as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expense. The Organization has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating lease under the new guidance, without reassessing (a) whether the contract contains a lease under ASC Topic 842, (b) whether classification of the operating lease would be different in accordance with ASC Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement. The Organization did not maintain any leases applicable to *Leases (Topic 842)*.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and Cash Equivalents	\$	906,246
Receivables		439,873
Total	\$	1,346,119

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. In addition, the Organization invests cash in excess of daily requirements with the county treasurer.

Note 3 - Property and Equipment

Property and equipment consist of the following at June 30, 2023:

Land Improvements	\$	1,914
Building improvements		146,456
Computer and equipment		<u>129,603</u>
Subtotal		777,973
Less accumulated depreciation		<u>(50,737)</u>
Total	\$	<u>227,236</u>

Note 4 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and State contribution rates are set by the California Legislature, and (c) if the Organization chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Organization has no plans to withdraw from this multi-employer plan.

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2022, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the Organization's total contributions were \$179,283.

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013) and has at least five years of credited service. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.37%	25.37%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Organization is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total Organization's contributions were \$19,861.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$91,011 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 5 - Contingencies, Risks, and Uncertainties

The Organization has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

Note 6 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through , which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year's financial statements.

Supplementary Information

June 30, 2023

Bellevue - Santa Fe Charter School

ORGANIZATION

Bellevue - Santa Fe Charter School (the Organization) (Charter Number 0093) was granted in 1995, by San Luis Coastal Unified School District. The Organization operates one school, grades kindergarten through six.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Ellen Pitrowski	Board President	June 30, 2023
Kevin Ashworth	Board Secretary	June 30, 2024
Cole Cheatwood	Board Treasurer	June 30, 2024
Megan Horner	Board Member	June 30, 2023
Bradley Escobar	Board Member	June 30, 2023
JoEd Sennes	Board Member	June 30, 2023
Julie Turk	Administrative Representative	No expiration

ADMINISTRATION

Julie Turk	Principal
------------	-----------

Bellevue - Santa Fe Charter School
 Schedule of Instructional Time
 Year Ended June 30, 2023

	Second Period Report	Annual Report
Regular ADA		
Kindergarten through third	87.31	86.87
Fourth through sixth	63.58	63.81
Total Regular ADA	150.89	150.68
Classroom Based ADA		
Kindergarten through third	87.31	86.87
Fourth through sixth	63.58	63.81
Total Classroom Based ADA	150.89	150.68

Bellevue - Santa Fe Charter School
Schedule of Instructional Time
Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A*	Total Minutes Offered	Number of Actual Days		Number of Days Credited from Form J-13A		Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar	Traditional Calendar	Multitrack Calendar		
Kindergarten	36,000	45,800	1,340	47,140	176	-	4	180	180	Complied
Grades 1 - 3	50,400									
Grade 1		53,570	1,340	54,910	176	-	4	180	180	Complied
Grade 2		53,570	1,340	54,910	176	-	4	180	180	Complied
Grade 3		53,570	1,340	54,910	176	-	4	180	180	Complied
Grades 4 - 6	54,000									
Grade 4		53,570	1,340	54,910	176	-	4	180	180	Complied
Grade 5		53,570	1,340	54,910	176	-	4	180	180	Complied
Grade 6		53,570	1,340	54,910	176	-	4	180	180	Complied

*The Organization received an approved J-13A for 1,340 minutes and 4 days.

Bellevue - Santa Fe Charter School
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

Summarized below are the net asset reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

Net Assets	
Balance, June 30, 2023, Unaudited Actuals	\$ 1,165,489
Increase in	
Property and equipment, net	<u>227,236</u>
Balance, June 30, 2023, Audited Financial Statements	<u>\$ 1,392,725</u>

Note 1 - Purpose of Supplementary Schedules

Local Education Agency Organization Structure

This schedule provides information about the Organization's operations, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

The Organization must maintain their instructional minutes at the 1986-87 requirements, as required by *California Education Code* Section 47612.5.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

Independent Auditor's Reports

June 30, 2023

Bellevue - Santa Fe Charter School

Rudolph F. Silva, CPA
Lisa D. Silva, CPA

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Governing Board
Bellevue - Santa Fe Charter School
San Luis Obispo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bellevue - Santa Fe Charter School (the Organization) which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Brea, California
December 4, 2023

Rudolph F. Silva, CPA
Lisa D. Silva, CPA

Independent Auditor's Report on State Compliance

Governing Board
Bellevue - Santa Fe Charter School
San Luis Obispo, California

Report on Compliance

Opinion on State Compliance

We have audited Bellevue - Santa Fe Charter School's (the Organization) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor’s Responsibilities for the Audit of Compliance

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

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

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

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
GANN Limit Calculation	No, see below

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation	No, see below
Independent Study Certification for ADA Loss Mitigation	No, see below
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No, see below
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	No, see below
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No, see below

Programs listed above for “Local Education Agencies Other Than Charter Schools” are not applicable to charter schools; therefore, we did not perform any related procedures.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

We did not perform procedures for the After/Before School Education and Safety Program because the Organization did not offer the program.

The Organization does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The Organization's charter school was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform ELO-G procedures because the Organization had no expenditures in the current year.

We did not perform Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

We did not perform procedures for Transitional Kindergarten because the Organization did not offer the program.

We did not perform procedures for the Nonclassroom-Based Instruction/Independent Study because the Organization was not classified as nonclassroom-based and does not offer an Independent Study program.

ADA was below the threshold required for testing; therefore, we did not perform any procedures related to Determination of Funding for Nonclassroom-Based Instruction.

We did not perform procedures for the Charter School Facility Grant Program because the Organization did not receive funding for this program.

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

Report on Internal Control over Compliance

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

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

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

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

Silva + Silva CPAs

Brea, California
December 4, 2023

Schedule of Findings and Questioned Costs

June 30, 2023

Bellevue - Santa Fe Charter School

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

STATE COMPLIANCE

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

BELLEVEUE-SANTA FE CHARTER SCHOOL Governing Board Calendar 2023-24

<p align="center">AUGUST 2023</p>	<p align="center">SEPTEMBER 21, 2023</p> <p><u>Closed Session: 4:00 - hiring</u> <u>Open Session: 4:05</u> <u>Information:</u> CAASPP Report Brown Act Training Food Service Update <u>Public Hearing:</u> Instructional Materials Sufficiency <u>Discussion:</u> Governing Board Goals Appoint GB Officers Principal/Administrator Goal Setting <u>Action:</u> Appoint GB Officers Instructional Materials Sufficiency</p>	<p align="center">OCTOBER 19, 2023</p> <p><u>Closed Session: 4:00 - hiring</u> <u>Open Session: 4:05</u> <u>Information:</u> CAASPP Data Review <u>Discussion:</u> Homework Policy - 1st reading Grading Policy - 1st reading Principal Goal Setting <u>Action:</u> 2022-23 Unaudited Actuals Report Principal Goal Setting</p>	<p align="center">NOVEMBER 15, 2023</p> <p><u>Open Session 4:00</u> <u>Discussion:</u> First Interim Budget Report Homework Policy - 2nd reading Grading Policy - 2nd reading FERPA - 1st reading Governing Board Election Timeline Report Cards <u>Action:</u> First Interim Budget Report Homework Policy Grading Policy Governing Board Election Timeline Report Cards</p>
<p align="center">DECEMBER 14, 2023</p> <p><u>Closed Session: 4:00 - Paraeducator Salary Schedule Anticipated Litigation</u> <u>Open Session: 4:05</u></p>	<p align="center">JANUARY 25, 2024</p> <p><u>Open Session 4:00</u> Town Hall (LCAP, items of interest) 4:30 <u>Information:</u> Statement of Economic Interest GB Candidate Statements <u>Discussion:</u> FERPA - 2nd reading 2024-25 Instructional Calendar (1st reading) Parent Involvement Policy - 1st reading <u>Action:</u> FERPA 2024-25 Instructional Calendar (1st reading) <u>Consent Agenda:</u> Approval of 6th Grade Overnight Fieldtrip</p>	<p align="center">FEBRUARY 15, 2024</p> <p><u>Open Session: 4:00</u> <u>Information:</u> Curriculum and Instruction: • Mid-year Report <u>Discussion:</u> School Accountability Report Card (SARC) Employee Contract negotiations (3 year) Parent Involvement Policy - 2nd reading LCAP - mid-year review <u>Action:</u> School Accountability Report Card (SARC) Parent Involvement Policy LCAP - mid-year review GB Election - ratify results <u>Consent Agenda:</u> Annual Financial Audit</p>	<p align="center">MARCH 21, 2024</p> <p><u>Open Session 4:00</u> <u>Presentation:</u> 6th Grade CIMI Presentation presentation <u>Information:</u> State Budget Projections <u>Discussion:</u> 2nd Interim Budget Report GB Election Process School Safety Plan Arts, Music and Instructional Materials Discretionary Block Grant <u>Action:</u> 2nd Interim Budget Report GB Election Process School Safety Plan Arts, Music and Instructional Materials Discretionary Block Grant</p>
<p align="center">APRIL 18, 2024</p> <p><u>Open Session 4:00</u> <u>Discussion:</u> <u>Action:</u></p>	<p align="center">MAY 16, 2024</p> <p><u>Open Session 4:00</u> <u>Public Hearing:</u> 2024-2025 Proposed Budget and Local Control Accountability Plan (LCAP) <u>Discussion:</u> 2024-2025 Budget Review Governing Board Goals 2024-25 Personnel Handbook <u>Action:</u> GB Election - ratify results 2024-25 Personnel Handbook</p>	<p align="center">MAY 30, 2024</p> <p><u>Closed Session: 3:30</u> Principal/Administrator Evaluation <u>Open Session 4:00</u> <u>Presentations:</u> 6th Grade Student Service Projects <u>Information:</u> Curriculum and Instruction: • Year End Report CDE Dashboard Local Indicator Report: 1/24-6-24 <u>Discussion:</u> 2024-2025 Budget Adoption 2024-2025 LCAP Adoption <u>Action:</u> 2024-2025 Budget Adoption 2024-2025 LCAP Adoption</p>	<p align="center">MAY 30, 2024</p> <p><u>Closed Session: 3:30</u> Principal/Administrator Evaluation <u>Open Session 4:00</u> <u>Presentations:</u> 6th Grade Student Service Projects <u>Information:</u> Curriculum and Instruction: • Year End Report CDE Dashboard Local Indicator Report: 1/24-6-24 <u>Discussion:</u> 2024-2025 Budget Adoption 2024-2025 LCAP Adoption <u>Action:</u> 2024-2025 Budget Adoption 2024-2025 LCAP Adoption</p>