



Thursday, February 23, 2023
Governing Board Agenda

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

4:00p.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 19, 2023

3 PUBLIC INPUT

3.01 Correspondence
3.02 Public Comment

4. ADMINISTRATOR UPDATES

5. PTO REPORT

6. INFORMATION

6.01 Reports by Board Members

7. DISCUSSION

7.01 2nd Interim Budget Report
7.02 School Accountability Report Card (SARC)

8. ACTION

8.01 2nd Interim Budget Report
8.02 School Accountability Report Card (SARC)

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 23, 2023

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 19, 2023
Governing Board Draft Minutes**

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

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

In attendance: Megan Horner, Bradley Escobar, Julie Turk, Ellen Pitrowski, Kevin Ashworth, JoEd Sennes

Public: Jen Senior, Jenny Crooks, Sarah Rijnen, Jenn Rainey, Amanda Martinez, Andy Sims, Desi Lance

1. OPEN SESSION

1.01 Pledge of Allegiance

2. ACTION

- 2.01 Consensus on Order of Business
- 2.02 Approval of Minutes – November 30, 2022

Megan made a motion to approve the minutes. Julie seconded. All were in favor.

3 PUBLIC INPUT

- 3.01 Correspondence - None received
- 3.02 Public Comment

Jenny Crooks - Thank you to the school for the response to the weather. When I look at my kid's comments, I love how precise and accurate they are and how they are tailored to each student. Thank you to the board members for your service to the school.

Jen Senior - It's great to have Jenny available as a sub. It was nice to see another new potential sub being walked around by Julie.

4. ADMINISTRATOR UPDATES

Closing the school was a very good thing for the safety of our students and staff. We're working to recoup the funding for those days. We're now getting back to normal. We have a new dance teacher for artist-in-residence, starting on Monday 1/23/23. Two students moved. We added three students. We are now at 162 students.

5. PTO REPORT

No report this month.

6. INFORMATION

6.01 Reports by Board Members

Kevin - I think it is important for our board to understand the amount of effort put into the report card / conference process on the part of teachers. Many long hours over weeks of preparation are spent getting ready for this week of conferences. I just want to call out our teachers for the work they do. I also want to thank the PTO for the festive and fun New Year's lunch. We loved the cookie exchange.
JoEd - This time of year is always a nice time to reflect on the students and their growth. Conferences are a lot of work, but it is good to sit with parents and talk about their children and how to support them.

Ellen - Thank you to the staff for keeping our kids safe. On a personal note, I've started working again, which is really fun.

Megan - The kids are happy. Hugh is looking forward to getting to have Mrs. Sennes for math.

Bradley - Kristen went to La Purisima with the 4/5 classes. It's nice that the kids here are reading

books as a class. Rayn is doing well at Laguna.

6.02 Statement of Economic Interest

Please make sure Julie gets your statement if not filled out during the meeting.

7. DISCUSSION

7.01 2023-24 Instructional Calendar (1- reading)

A discussion of the 2023-24 Instructional Calendar was held.

7.02 School Safety Plan

A discussion of the School Safety Plan was held.

7.03 J-13A – Allowance of Attendance Due to Emergency Conditions

A discussion of the J-13A was held.

7.04 2022-23 Instructional Calendar Revision

A discussion of the 2022-23 Instructional Calendar Revision was held.

8. ACTION

8.01 2023-24 Instructional Calendar (1- reading)

Ellen made a motion to approve the 2023/24 Instructional Calendar. JoEd seconded. All were in favor.

8.02 School Safety Plan

Kevin made a motion to approve the School Safety Plan. Ellen seconded. All were in favor.

8.03 J-13A – Allowance of Attendance Due to Emergency Conditions

Megan made a motion to approve the J-13A. Julie seconded. All were in favor.

8.04 2022-23 Instructional Calendar Revision

Ellen made a motion to approve the 2022-23 Instructional Calendar Revision. JoEd seconded. All were in favor.

9. CONSENT AGENDA

9.01 Approval of 6- Grade Overnight Fieldtrip

Kevin made a motion to approve the CA. JoEd seconded. All were in favor.

10. UPCOMING MEETING PLANNING

10.01 Develop Agenda

10.02 Review assignments and action items

10.03 Next scheduled meeting: February 23, 2023

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.

BSF 2nd Interim Assumptions

Current Year

- Revenue was based on the most recent LCFF calculator and property tax estimates available as of Jan 31st.
- Staffing remains stable with one position currently open for a para.
- Supplies were adjusted based on current expenditures.
- Services were adjusted to match current projected services and utilities invoices.

MYP Assumptions

- Revenues for LCFF were based on the out-year projections using the LCFF calculator.
- Federal Revenues were reduced to reflect only Special education and REAP funding. All ESSER funds were removed. However it is reasonable to assume there will be carryover into next year.
- State funds were adjusted to reflect only lottery, special education, and ELO funds. No one-time funding for special education or carryover from Covid funds were included in the out years.
- Salaries and benefits remain with an increase projected out at 2% based on management and staffing agreements for the next two years.
- Benefits are projected to increase 3% for benefits and retirement, this could be higher if PERS and STRS are increased in the out years along with health and welfare rates increasing.
- Carryover for COVID, ESSER and one time funds for special education were removed from supplies and services.

Bellevue Santa Fe						
MYP Unrestricted And Restricted Budgets Combined						
		Projected Year Totals 22-23	Percent Change (Cols F-D/D)	23-24 Projection	Percent Change (Cols H-F/F)	24-25 Projection
A. Revenues and Other Financing Sources						
1. LGFF/Taxes	8010-8099	\$ 1,603,179.00	4.79%	\$ 1,679,898.00	3.79%	\$ 1,743,614.00
2. Federal Revenues	8100-8299	72,850.00	-14.45%	62,325.00	0.00%	62,325.00
3. Other State Revenues	8300-8599	322,997.20	-74.48%	82,437.00	0.00%	82,437.00
4. Other Local Revenues	8600-8799	287,544.00	-58.73%	118,683.00	0.00%	118,685.00
5. Other Financing Sources						
a. Transfers In	8900-8929	-		-		-
b. Other Sources	8930-8979	-		-		-
c. Contributions	8980-8999	-		-		-
6. Total Sums (1-4c)		\$ 2,286,570.20		\$ 1,943,343.00		\$ 2,007,061.00
B. Expenditures and Other Financing Uses						
1. Certificated Salaries						
a. Base Salaries		\$ 950,376.00		\$ 950,376.00		\$ 969,432.00
b. Step and Column Adj						
c. Other Adj				19,056.00		19,388.64
Total Certificated	1000-1999	950,376.00	2.01%	969,432.00	2.00%	988,820.64
2. Classified Salaries						
a. Base Salaries		93,775.00		75,000.00		76,500.00
b. Step and Column Adj						
c. Other Adj				1,500.00		1,500.00
Total Classified Salaries	2000-2999	93,775.00	-18.42%	76,500.00	1.96%	78,000.00
3. Employee Benefits	3000-3999	361,638.00	3.00%	372,487.14	3.00%	383,661.75
4. Books and Supplies	4000-4999	273,577.00	-70.72%	80,092.00	0%	80,095.00
5. Services and Other Oper	5000-5999	454,040.00	-2.04%	444,793.00	0.00%	444,793.00
6. Capital Outlay	6000-6999	5,255.00	-1.05%	5,200.00	0.00%	5,200.00
7. Other Outgo	7100-7299	-	0.00	-	0.00	-
8. Other Outgo Indirect	7300-7399	-	0.00	-	0.00	-
9. Other Financing Uses						
a. Transfers Out	7600-7629	-	0.00	-	0.00	-
b. Other Uses	7630-7699	-		-		-
10. Other Adjustments						
11. Total Sum (1-10)		\$ 2,138,661.00		\$ 1,948,504.14		\$ 1,980,570.39
Net Increase (Decrease) In Fund Balance (A6-B11)						
		\$ 147,909.20		\$ (5,161.14)		\$ 26,490.61
D. Fund Balance						
1. Net Beginning Fund Balance		\$ 666,582.12		\$ 814,491.32		\$ 809,330.18
2. Ending Fund Balance (Sum Lines C and D1)		\$ 814,491.32		\$ 809,330.18		\$ 835,820.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	265,838.84		265,838.84		265,838.84
b. Restricted	9740	145,223.43		149,615.00		149,615.00
c. Committed						
1. Stabilization Arrangements	9750	-		-		-
2. Other Commitments	9760	-		-		-
d. Assigned		17,450.00		17,450.00		17,450.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	80,969.05		97,425.21		99,028.52
2. Unassigned/Unapproved	9790	305,010.00		279,001.13		303,888.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		\$ 814,491.32		\$ 809,330.18		\$ 835,820.79
E. Available Reserves (Unrestricted Except as Noted)						
1. General Fund						
a. Stabilization Arrangements	9750	-		-		-
b. Reserve for Economic Uncertainties	9789	80,969.05		97,425.21		99,028.52
c. Unassigned/Unappropriated	9790	305,010.00		279,001.13		303,888.43
d. Negative Rstricted Ending Fund balance	979z	-		-		-
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	-		-		-
b. Reserve for Economic Uncertainties	9789	-		-		-
c. Unassigned/Unappropriated	9790	-		-		-
3. Total Available Reserves - By Amount (Sum Lines E1 thru E2c)		\$ 385,979.05		\$ 376,426.34		\$ 402,916.95
4. Total Reserves - By Percent (Lines E3 divided by line F3c)		18.05%		19.32%		20.34%
F. Recommended Reserves						
2. District ADA -Funded						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses		2,138,661.00		1,948,504.14		1,980,570.39
b. Plus: Special Education Pass-Through fund (Line F1b2, if Line F1a is No)		-		-		-
c. Total Expenditures and Other Financing Uses (Line F3a plus Line F3b)		2,138,661.00		1,948,504.14		1,980,570.39
d. Reserve Standard Percentage Level (Refer to Form 01, C&I 10 for calculation details)		5%		5%		5%
e. Reserve Standard by Percent (Line F3c times F3d)		106,933.05		97,425.21		99,028.52
f. Reserve Standard - by Amount		-		-		-
g. Reserve Standard (Greater of Line F3e or F3f)		106,933.05		97,425.21		99,028.52
h. Available Reserves (Line e3) Meet Reserve Standard (Line F3g)		Yes		Yes		Yes

Charter Number:

40-68809-6043194

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

2022-23 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Charter School Official
(Original signature required)

Date:

Printed Name:

Title:

For additional information on the interim report, please contact:

Charter School Contact:

Name

Title

Telephone

E-mail Address

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01,						
1. Total Charter School Regular ADA	150.75	150.75	150.58	150.58	(.17)	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	150.75	150.75	150.58	150.58	(.17)	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	150.75	150.75	150.58	150.58	(.17)	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,955.00	10,955.00	27,257.00	19,719.00	19,719.00	7,537.00	39,438.00	4,478.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099			163,215.00	26,910.00	48,438.00	24,219.00	0.00	176,163.00	176,163.00
Federal Revenue	8100-8299					10,525.00	15,562.00	574.00	13,622.00	18.00
Other State Revenue	8300-8599		2,500.00	2,567.00	21,167.00	109,267.00	30,172.00	22,334.00	50,295.00	0.00
Other Local Revenue	8600-8799		39,707.00	5,159.00	26,320.00	32,053.00	32,345.00	28,972.00	45,185.00	16,334.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			53,162.00	181,896.00	101,654.00	220,002.00	122,017.00	59,417.00	324,703.00	196,993.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,902.00	11,805.00	51,190.00	93,565.00	94,065.00	92,903.00	165,643.00	95,038.00
Classified Salaries	2000-2999			3,550.00	7,100.00	7,100.00	7,100.00	12,537.00	6,661.00	7,270.00
Employee Benefits	3000-3999		1,286.00	3,788.00	19,737.00	35,120.00	34,890.00	36,082.00	41,944.00	39,418.00
Books and Supplies	4000-4999		23,325.00		3,914.00	7,186.00	1,250.00	8,963.00	6,097.00	4,832.00
Services	5000-5999		60,598.00	4,052.00	93,535.00	26,837.00	41,223.00	55,283.00	23,495.00	26,824.00
Capital Outlay	6000-6599								1,830.00	1,675.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		91,111.00	23,195.00	175,476.00	169,808.00	178,548.00	205,768.00	245,690.00	175,057.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		30,637.00							201,137.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490			0.00	0.00	0.00	0.00	0.00	0.00	201,137.00
SUBTOTAL		0.00	30,637.00	0.00	0.00	0.00	0.00	0.00	0.00	201,137.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		76,799.00	13,783.00	5,445.00	(833.00)	(1,938.00)			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650					115,292.00				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	76,799.00	13,783.00	5,445.00	114,459.00	(1,938.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(46,162.00)	(13,783.00)	(5,445.00)	(114,459.00)	1,938.00	0.00	0.00	201,137.00
E. NET INCREASE/DECREASE (B - C + D)			(84,111.00)	144,918.00	(79,267.00)	(64,265.00)	(54,593.00)	(146,351.00)	79,013.00	223,073.00
F. ENDING CASH (A + E)			294,761.00	439,678.00	360,412.00	296,147.00	241,554.00	95,203.00	174,216.00	397,289.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		397,289.00	446,790.00	445,242.20	491,770.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	12,999.00	(19,444.00)	(19,444.00)	(46,353.00)	0.00		67,816.00	67,816.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	176,163.00	153,285.00	221,449.00	369,358.00			1,535,363.00	1,535,363.00
Federal Revenue	8100-8299	9,655.00	260.00	103.00	22,631.00			72,850.00	72,850.00
Other State Revenue	8300-8599	20,944.00	29,194.00	17,278.60	17,278.60			322,997.20	322,997.20
Other Local Revenue	8600-8799	6,153.00	20,635.00	14,086.00	20,695.00			287,544.00	287,544.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8830-8979							0.00	0.00
TOTAL RECEIPTS		225,914.00	183,830.00	233,472.60	383,509.60	0.00	0.00	2,286,570.20	2,286,570.20
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	95,038.00	95,038.00	95,038.00	55,131.00	0.00		950,376.00	950,376.00
Classified Salaries	2000-2999	9,869.80	9,869.80	9,869.80	12,827.60			93,775.00	93,775.00
Employee Benefits	3000-3999	39,418.00	39,418.00	39,418.00	31,119.00			361,638.00	361,638.00
Books and Supplies	4000-4999	13,233.20	8,745.00	15,672.00	180,340.00			273,557.20	273,557.20
Services	5000-5999	18,576.00	31,605.00	26,513.00	45,499.00			454,040.00	454,040.00
Capital Outlay	6000-6599	278.00	702.00	434.00	336.00			5,255.00	5,255.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		176,413.00	185,377.80	186,944.80	325,252.60	0.00	0.00	2,138,641.20	2,138,661.20
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					201,000.00		432,774.00	
Due From Other Funds	9310		0.00					0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	201,000.00	0.00	432,774.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					80,539.00		173,795.00	
Due To Other Funds	9610		0.00					0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							115,292.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	80,539.00	0.00	289,087.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	120,461.00	0.00	143,667.00	
E. NET INCREASE/DECREASE (B - C + D)		49,501.00	(1,547.80)	46,527.80	58,257.00	120,461.00	0.00	291,616.00	147,909.00
F. ENDING CASH (A + E)		446,790.00	445,242.20	491,770.00	550,027.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								670,488.00	

2022-23 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,390,091.00	1,543,091.00	422,581.31	1,540,141.00	(2,950.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,221.00	79,221.00	19,671.73	27,221.00	(52,000.00)	-65.6%
4) Other Local Revenue		8600-8799	37,700.00	104,437.00	155,445.07	168,906.00	64,469.00	61.7%
5) TOTAL, REVENUES			1,507,012.00	1,726,749.00	597,698.11	1,736,268.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	837,750.00	850,521.00	427,535.38	850,521.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,100.00	78,100.00	39,050.00	78,100.00	0.00	0.0%
3) Employee Benefits		3000-3999	316,257.00	322,413.00	159,524.45	322,413.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,613.00	44,246.00	44,833.27	63,105.00	(18,859.00)	-42.6%
5) Services and Other Operating Expenditures		5000-5999	196,849.00	225,601.00	237,129.31	299,987.00	(74,386.00)	-33.0%
6) Capital Outlay		6000-6999	14,500.00	14,500.00	5,251.13	5,255.00	9,245.00	63.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,475,069.00	1,535,381.00	913,323.54	1,619,381.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,943.00	191,368.00	(315,625.43)	116,887.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	24,019.00	(84,795.00)	0.00	(13,790.00)	71,005.00	-83.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,019.00	(84,795.00)	0.00	(13,790.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,962.00	106,573.00	(315,625.43)	103,097.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	566,170.89	566,170.89		566,170.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			566,170.89	566,170.89		566,170.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			566,170.89	566,170.89		566,170.89		
2) Ending Balance, June 30 (E + F1e)			622,132.89	672,743.89		669,267.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second Interim
 General Fund
 Unrestricted (Resources 0000-1999)
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	622,132.89	672,743.89		669,267.89		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,106.00	42,509.00	120,505.00	37,044.00	(5,465.00)	-12.9%
Education Protection Account State Aid - Current Year		8012	31,232.00	30,772.00	15,075.00	30,772.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			49,338.00	73,281.00	135,580.00	67,816.00	(5,465.00)	-7.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,340,753.00	1,469,810.00	287,001.31	1,472,325.00	2,515.00	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,390,091.00	1,543,091.00	422,581.31	1,540,141.00	(2,950.00)	-0.2%

2022-23 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	63,038.00	63,038.00	0.00	63,038.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,325.00	72,850.00	26,086.89	72,850.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,876.00	295,776.20	217,701.70	295,776.20	0.00	0.0%
4) Other Local Revenue		8600-8799	118,638.00	118,638.00	54,296.00	118,638.00	0.00	0.0%
5) TOTAL, REVENUES			333,877.00	550,302.20	298,084.59	550,302.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	97,605.00	99,855.00	13,759.55	99,855.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	2,675.00	0.00	15,675.00	(13,000.00)	-486.0%
3) Employee Benefits		3000-3999	34,586.00	35,930.00	5,049.60	39,225.00	(3,295.00)	-9.2%
4) Books and Supplies		4000-4999	12,987.00	206,472.20	5,039.48	210,472.20	(4,000.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	67,000.00	245,353.00	67,893.81	154,053.00	91,300.00	37.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			212,178.00	590,285.20	91,742.44	519,280.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			121,699.00	(39,983.00)	206,342.15	31,022.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	84,795.00	0.00	13,790.00	(71,005.00)	-83.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	84,795.00	0.00	13,790.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			121,699.00	44,812.00	206,342.15	44,812.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,411.23	100,411.23		100,411.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,411.23	100,411.23		100,411.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,411.23	100,411.23		100,411.23		
2) Ending Balance, June 30 (E + F1e)			222,110.23	145,223.23		145,223.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second Interim
 General Fund
 Restricted (Resources 2000-9999)
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	222,110.23	145,223.23		145,223.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	63,038.00	63,038.00	0.00	63,038.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			63,038.00	63,038.00	0.00	63,038.00	0.00	0.0%

2022-23 Second Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,453,129.00	1,606,129.00	422,581.31	1,603,179.00	(2,950.00)	-0.2%
2) Federal Revenue		8100-8299	62,325.00	72,850.00	26,086.89	72,850.00	0.00	0.0%
3) Other State Revenue		8300-8599	169,097.00	374,997.20	237,373.43	322,997.20	(52,000.00)	-13.9%
4) Other Local Revenue		8600-8799	156,338.00	223,075.00	209,741.07	287,544.00	64,469.00	28.9%
5) TOTAL, REVENUES			1,840,889.00	2,277,051.20	895,782.70	2,286,570.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	935,355.00	950,376.00	441,294.93	950,376.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,100.00	80,775.00	39,050.00	93,775.00	(13,000.00)	-16.1%
3) Employee Benefits		3000-3999	350,843.00	358,343.00	164,574.05	361,638.00	(3,295.00)	-0.9%
4) Books and Supplies		4000-4999	44,600.00	250,718.20	49,872.75	273,577.20	(22,859.00)	-9.1%
5) Services and Other Operating Expenditures		5000-5999	263,849.00	470,954.00	305,023.12	454,040.00	16,914.00	3.6%
6) Capital Outlay		6000-6999	14,500.00	14,500.00	5,251.13	5,255.00	9,245.00	63.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,687,247.00	2,125,666.20	1,005,065.98	2,138,661.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			153,642.00	151,385.00	(109,283.28)	147,909.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	24,019.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,019.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			177,661.00	151,385.00	(109,283.28)	147,909.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	666,582.12	666,582.12		666,582.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			666,582.12	666,582.12		666,582.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			666,582.12	666,582.12		666,582.12		
2) Ending Balance, June 30 (E + F1e)			844,243.12	817,967.12		814,491.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

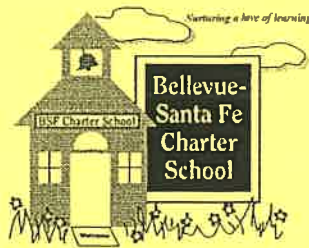
2022-23 Second Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	222,110.23	145,223.23		145,223.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	622,132.89	672,743.89		669,267.89		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,106.00	42,509.00	120,505.00	37,044.00	(5,465.00)	-12.9%
Education Protection Account State Aid - Current Year		8012	31,232.00	30,772.00	15,075.00	30,772.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			49,338.00	73,281.00	135,580.00	67,816.00	(5,465.00)	-7.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	1,340,753.00	1,469,810.00	287,001.31	1,472,325.00	2,515.00	0.2%
Property Taxes Transfers		8097	63,038.00	63,038.00	0.00	63,038.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,453,129.00	1,606,129.00	422,581.31	1,603,179.00	(2,950.00)	-0.2%

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

2021-2022 School Accountability Report Card *Published During 2022-2023*

I. 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.

II. 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 (CCCCS) 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.

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.

Enrollment by Grade Level (2021-2022)

Grade Level	Number of Students
Kindergarten	24
Grade 1	24
Grade 2	23
Grade 3	24
Grade 4	23
Grade 5	21
Grade 6	20
Total Enrollment	159

Enrollment by Group (2021-2022)

Group	Percent of Enrollment
Male	52%
Female	48%
Non-binary	0%
African American	1%
American Indian or Alaska Native	0%
Asian	4%
Filipino	0%
Hispanic or Latino	8%
Pacific Islander	0%
White (not Hispanic)	81%
Two or More	6%
Socioeconomically Disadvantaged	11%
English Learners	1%
Students with Disabilities	11%

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	2019-20			Avg. Class Size	2020-21			Avg. Class Size	2021-22		
		Number of Classrooms 1-20	21-32	33+		Number of Classrooms 1-20	21-32	33+		Number of Classrooms 1-20	21-32	33+
K	12	2			12	2			24		1	
1	12	2			12	2			24		1	
2	12	2			12	2			12	2		
3	12	2			12	2			12	2		
4	12	2			10	2			12	2		
5	11	2			12	2			11	2		
6	22		1		19	1			20	1		

III. School Climate

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.

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		
	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22
Suspensions	0.6%	0%	0%	0.41%	1.76%	3.36%	0.2%	2.45%	3.17%
Expulsions	0%	0%	0%	0%	0%	0.04%	0%	0.05%	0.07%

**Suspensions (Column 1) and Expulsions (Column 2) by Student Group (School Year 2021-2022)
Chronic Absenteeism by Student Group (School Year 2021-2022) (Columns 3-6)**

Group % of Enrollment	Suspensions	Expulsions	Enrollment	Eligible Enrollment	Chronic Absent Count	Chronic Absent Rate %
All Students	0%	0%	162	162	25	15.4%
Male	0%	0%	84	84	157	17.9%
Female	0%	0%	78	78	10	12.8%
Non-binary	0%	0%				%
African American	0%	0%	1	1	1	100%
American Indian or Alaska Native	0%	0%				%
Asian	0%	0%	7	7	0	0%
Filipino	0%	0%				%
Hispanic or Latino	0%	0%	13	13	3	23.1%
Pacific Islander	0%	0%				%
White (not Hispanic)	0%	0%	130	130	18	13.8%
Two or more	0%	0%	10	10	3	30%
Socioeconomically Disadvantaged	0%	0%	20	20	6	30%
English Learners	0%	0%	1	1	0	0%
Students with Disabilities	0%	0%	22	22	3	13.6%

IV. School Facilities

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 2022.

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

V. Teachers

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) The following information will not be available for publishing on January 31, 2023. Date of release TBD by CDE.

Authorization/Assignment	School #	School %	District #	District %	State #	State %
Fully credentialed for subject and student placement						
Intern credential holders properly assigned						
Teachers without credentials and misassignments						
Credentials teachers assigned out-of-field						
Unknown						
Total Teaching Positions						

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	
Misassignments	1	
Vacant Positions	0	
Total Teachers without credentials and misassignments	1	

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	
Local assignment options	0	
Total Out-of-field teachers	0	
Misassignments for English learners	0	
No credential, permit or authorization to teach	0	

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

VI. Support Staff

Academic Counselors and Other Support Staff (2021-2022)

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		159
Library Media Services Staff (paraprofessional)		
Psychologist	0.1	
Nurse		
Speech/Language/Hearing Specialist	0.2	
Resource Specialist (non-teaching)		

VII. Curriculum and Instructional Materials

Quality, Currency, and Availability of Textbooks and Instructional Materials (2022-2023)

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.

VIII. School Finances

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2020-2021)

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	\$11,063	\$4,826	\$10,769	\$78,812
District			\$15,068	\$82,252
Percent Difference - School Site and District			-28.53%	-4.18%
State			\$6,594	\$85,128
Percent Difference - School Site and State			63.32%	-7.42%

Types of Services Funded (2021-2022)

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 2020-2021)

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	\$49367	\$52478
Mid-Range Teacher Salary	\$73737	\$80810
Highest Teacher Salary	\$103731	\$101276
Average Principal Salary (Elementary)	\$132578	\$127080
Average Principal Salary (Middle)	\$149211	\$134264
Average Principal Salary (High)	\$166847	\$147200
Superintendent Salary	\$228449	\$242351
% of Budget for Teacher Salaries	30.09%	33%
% of Budget for Admin Salaries	5.18%	6%

IX. Student Performance

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.

California Assessment of Student Performance and Progress Results for All Students (School Year 21-22)

Subject	Percent of Students Meeting or Exceeding the State Standards					
	School		District		State	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
English Language Arts/Literacy (grades 3-8 and 11)	N/A	83	N/A	64	N/A	47
Mathematics (grades 3-8 and 11)	N/A	86	N/A	56	N/A	33

Note: The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

CAASPP Assessment Results – English Language Arts (ELA)

Disaggregated by Student Groups, Grades Three through Eight and Eleven (School Year 21-22)

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	87	84	97	83.33
Male	48	47	98	80.85
Female	39	37	95	86.49
Hispanic or Latino	--	--	--	--
White	70	68	97	85.29
Socioeconomically Disadvantaged	--	--	--	--
Students with Disabilities	13	10	77	23.08

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 21-22)

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	87	84	97	85.71
Male	48	47	98	87.23
Female	39	37	95	83.78
Hispanic or Latino	--	--	--	--
White	70	68	97	85.29
Socioeconomically Disadvantaged	--	--	--	--
Students with Disabilities	13	10	77	23.08

**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 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Science (5 th grade)	72.73	65	42.48	45.40	28.5	29.47

CAASPP Test Results in Science for All Students - Grades Five, Eight, and High School (School Year 21-22)

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	20	20	100	65
Male	8	8	100	--
Female	12	12	100	58.33
Hispanic or Latino	--	--	--	--
White	17	17	100	64.71
Socioeconomically Disadvantaged	--	--	--	--
Students with Disabilities	--	--	--	--

California Physical Fitness Test Results (21-22)

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	90%	89.6%	90.3%	86.1%	89.8%

X. Instructional Planning and Scheduling

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	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	1/33	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.



Financial Statements
June 30, 2022

Bellevue - Santa Fe Charter School
Charter No. 0093

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CPAs & BUSINESS ADVISORS

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, 2022, 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, 2022, 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 January 10, 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.

Eide Bailly LLP

Rancho Cucamonga, California
January 10, 2023

Bellevue - Santa Fe Charter School
Statement of Financial Position
June 30, 2022

Assets	
Current assets	
Cash and cash equivalents	\$ 658,423
Receivables	<u>201,139</u>
Total current assets	<u>859,562</u>
Non-current assets	
Property and equipment, net	<u>226,881</u>
Total assets	<u><u>\$ 1,086,443</u></u>
Liabilities	
Current liabilities	
Accounts payable	\$ 108,325
Refundable advance	<u>115,292</u>
Total liabilities	<u>223,617</u>
Net Assets	
Without donor restrictions	<u>862,826</u>
Total liabilities and net assets	<u><u>\$ 1,086,443</u></u>

Bellevue - Santa Fe Charter School

Statement of Activities
 Year Ended June 30, 2022

Support and revenues	
Local Control Funding Formula	\$ 1,342,304
Federal revenue	60,951
Other state revenue	346,888
Local revenues	195,258
Interest income	<u>2,525</u>
Total support and revenues	<u>1,947,926</u>
Expenses	
Program services	1,649,845
Management and general	<u>341,790</u>
Total expenses	1,991,635
Change in Net Assets	<u>(43,709)</u>
Net Assets, Beginning of Year	<u>906,535</u>
Net Assets, End of Year	<u><u>\$ 862,826</u></u>

Bellevue - Santa Fe Charter School
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services	Management and General	Total Expenses
Salaries	\$ 861,953	\$ 215,488	\$ 1,077,441
Employee benefits	387,930	43,897	431,827
Payroll taxes	29,838	7,459	37,297
Fees for services	209,962	40,736	250,698
Office expenses	92,506	23,126	115,632
Occupancy	9,177	2,294	11,471
Depreciation	3,847	962	4,809
Insurance	9,736	2,434	12,170
Instructional materials	44,897	5,393	50,290
Total functional expenses	\$ 1,649,845	\$ 341,790	\$ 1,991,635

Bellevue - Santa Fe Charter School
Statement of Cash Flows
Year Ended June 30, 2022

Operating Activities	
Change in net assets	\$ (43,709)
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation expense	4,809
Changes in operating assets and liabilities	
Receivables	28,062
Accounts payable	(5,520)
Refundable advance	92,765
	<hr/>
Net Cash from (used for) Operating Activities	76,407
	<hr/>
Net Change in Cash and Cash equivalents	76,407
	<hr/>
Cash and Cash equivalents, Beginning of Year	582,016
	<hr/>
Cash and Cash equivalents, End of Year	\$ 658,423
	<hr/> <hr/>

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 148 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.

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 that resources be maintained in perpetuity. The Organization did not have net assets with donor restrictions for the year ended June 30, 2022.

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.

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due for 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, 2022 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, 2022.

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, 2022 conditional contributions approximating \$359,420, 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, 2022.

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 present 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.

Recent Accounting Pronouncements

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. Although the full impact of this update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases. The ASU is effective for the Organization for the year ended June 30, 2023. Management is evaluating the impact of the adoption of this standard.

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	\$ 658,423
Receivables	<u>201,139</u>
Total	<u><u>\$ 859,562</u></u>

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, 2022:

Building improvements	\$ 143,119
Computer and equipment	<u>129,603</u>
	272,722
Less accumulated depreciation	<u>(45,841)</u>
Total	<u><u>\$ 226,881</u></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, 2020, 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, 2022, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	16.92%	16.92%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

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, 2022, are presented above and the Organization's total contributions were \$159,897.

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, 2019, 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, 2022, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
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%	7.00%
Required employer contribution rate	22.91%	22.91%

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 contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022, are presented above and the total Organization's contributions were \$27,738.

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 \$106,170 (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 January 10, 2023, 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 financial statements.



Supplementary Information
June 30, 2022

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, 2022
Julie Stellpflug	Board Treasurer	June 30, 2022
Megan Horner	Board Member	June 30, 2023
Bradley Escobar	Board Member	June 30, 2023
JoEd Sennes	Board Member	June 30, 2023
Julie Turk	Administrator	No expiration

ADMINISTRATION

Julie Turk	Principal
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Bellevue - Santa Fe Charter School
Schedule of Instructional Time
Year Ended June 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Regular ADA		
Kindergarten through third	89.11	87.77
Fourth through sixth	<u>61.64</u>	<u>61.00</u>
Total Regular ADA	<u><u>150.75</u></u>	<u><u>148.77</u></u>
Classroom Based ADA		
Kindergarten through third	89.11	87.77
Fourth through sixth	<u>61.64</u>	<u>61.00</u>
Total Classroom Based ADA	<u><u>150.75</u></u>	<u><u>148.77</u></u>

Bellevue - Santa Fe Charter School
Schedule of Instructional Time
Year Ended June 30, 2022

Grade Level	1986-1987 Minutes Requirement	2021-2022 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			
Kindergarten	36,000	40,050	-	40,050	180	-	-	180	Complied
Grades 1 - 3	50,400								
Grade 1		54,470	-	54,470	180	-	-	180	Complied
Grade 2		54,470	-	54,470	180	-	-	180	Complied
Grade 3		54,470	-	54,470	180	-	-	180	Complied
Grades 4 - 6	54,000								
Grade 4		54,470	-	54,470	180	-	-	180	Complied
Grade 5		54,470	-	54,470	180	-	-	180	Complied
Grade 6		54,470	-	54,470	180	-	-	180	Complied

Bellevue - Santa Fe Charter School
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2022

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

Net Assets	
Balance, June 30, 2022, Unaudited Actuals	\$ 666,582
Decrease in	
Cash and cash equivalents	(30,637)
Increase in	
Property and equipment, net	<u>226,881</u>
Balance, June 30, 2022, Audited Financial Statements	<u><u>\$ 862,826</u></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 *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, 2022

Bellevue - Santa Fe Charter School



CPAs & BUSINESS ADVISORS

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, 2022, 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 January 10, 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the printed name and date.

Rancho Cucamonga, California
January 10, 2023



CPAs & BUSINESS ADVISORS

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 *2021-2022 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, 2022.

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, 2022.

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 *2021-2022 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.

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 *2021-2022 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 *2021-2022 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 *2021-2022 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:

2021-2022 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
School Accountability Report Card	No, see below

2021-2022 K-12 Audit Guide Procedures	Procedures Performed
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
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Programs:	
General Requirements	No, see below
After School	No, see below
Before School	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)	Yes
Career Technical Education Incentive Grant	No, see below
In Person Instruction Grant	Yes
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 Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

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 *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
January 10, 2023



Schedule of Findings and Questioned Costs
June 30, 2022

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.

BELLEVUE-SANTA FE CHARTER SCHOOL Governing Board Calendar 2022-23

<p align="center">AUGUST 2022</p>	<p align="center">SEPTEMBER 22, 2022</p> <p><u>Open Session:</u> 4:30 <u>Information:</u> CAASPP Report Public Hearing: Instructional Materials Sufficiency <u>Discussion:</u> Governing Board Goals Appoint GB Officers <u>Action:</u> 2021-22 Unaudited Actuals Report Appoint GB Officers Instructional Materials Sufficiency <u>Consent Agenda:</u> Approval of 4th/5th Grade Overnight Fieldtrip</p>	<p align="center">OCTOBER 27, 2022</p> <p><u>Open Session:</u> 4:00 <u>Presentation:</u> 4th/5th grade Camp Whittier presentation <u>Information:</u> Behavior Expectations Policy Bullying Policy <u>Discussion:</u> Proof of Residency (1st reading) Identification and Evaluation of Individuals for Special Education Policy (1st reading) <u>Action:</u> Behavior Expectations Policy Bullying Policy Identification and Evaluation of Individuals for Special Education Policy (1st reading)</p>	<p align="center">NOVEMBER 30, 2022</p> <p><u>Open Session:</u> 4:00 <u>Information:</u> COVID Testing Policy <u>Discussion:</u> First Interim Budget Report Proof of Residency Policy (2nd reading) Special Education Staff Policy Staff Teaching English Language Learners Policy Education For English Language Learners Policy Course of Study Policy <u>Action:</u> First Interim Budget Report Proof of Residency Policy (2nd reading) COVID Testing Policy Special Education Staff Policy Staff Teaching English Language Learners Policy Education For English Language Learners Policy Course of Study Policy</p>
<p align="center">DECEMBER 2022</p> <p>No meeting scheduled.</p>	<p align="center">JANUARY 19, 2023</p> <p><u>Open Session:</u> 4:00 <u>Town Hall (LCAP, items of interest):</u> 4:30 <u>Information:</u> Statement of Economic Interest <u>Discussion:</u> 2023-24 Instructional Calendar (1st reading) School Safety Plan J-13A – Allowance of Attendance 2022-23 Instructional Calendar revision <u>Action:</u> 2023-24 Instructional Calendar (1st reading) School Safety Plan J-13A – Allowance of Attendance 2022-23 Instructional Calendar revision <u>Consent Agenda:</u> Approval of 6th Grade Overnight Fieldtrip</p>	<p align="center">FEBRUARY 23, 2023</p> <p><u>Open Session:</u> 4:00 <u>Information:</u> 2nd Interim Budget Report School Accountability Report Card (SARC) <u>Action:</u> 2nd Interim Budget Report School Accountability Report Card (SARC) <u>Consent Agenda:</u> Annual Financial Audit</p>	<p align="center">MARCH 23, 2023</p> <p><u>Open Session:</u> 4:00 <u>Information:</u> Slate Budget Projections Curriculum and Instruction: • Mid-year Report <u>Discussion:</u> GB Election Process <u>Action:</u> GB Election Process</p>
<p align="center">APRIL 27, 2023</p> <p><u>Open Session:</u> 4:00 <u>Information:</u> Governing Board Candidate Statements <u>Discussion:</u> <u>Action:</u></p>	<p align="center">MAY 25, 2023</p> <p><u>Closed Session:</u> 4:00 <u>Open Session:</u> 4:15 <u>Public Hearing:</u> 2022-2023 Proposed Budget and Local Control Accountability Plan (LCAP) <u>Discussion:</u> 2023-2024 Budget Review Governing Board Goals 2023-24 Personnel Handbook <u>Action:</u> GB Election – ratify results 2023-24 Personnel Handbook</p>	<p align="center">MAY 30, 2023</p> <p><u>Open Session:</u> 4:00 <u>Presentations:</u> 6th Grade Student Service Projects <u>Information:</u> Curriculum and Instruction: • Year End Report <u>Discussion:</u> 2023-2024 Budget Adoption 2023-2024 LCAP Adoption ELOP <u>Action:</u> 2022-2023 Budget Adoption 2022-23 LCAP Adoption ELOP</p>	<p align="center">MAY 30, 2023</p> <p><u>Open Session:</u> 4:00 <u>Information:</u> GB Election Process</p>