



Bridges Charter School

Board Meeting

Date and Time

Tuesday January 16, 2024 at 6:15 PM PST

ONSITE MEETING LOCATION

Bridges Charter School
1335 Calle Bouganvilla, Thousand Oaks, CA 91360

SATELLITE MEETING LOCATIONS

(required for board members joining remotely)

In Ventura County:

1196 Portside Drive
Ventura, CA 93001

Outside Ventura County"

Community Members may choose to join in-person or via Zoom Meeting at:

[Join Zoom Meeting](#)

ID: 86595436177

Passcode: 654247

Community members wishing to speak publicly must be present at the board meeting in person.

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:15 PM
Opening Items			
A. Record Attendance and Guests		Katerina Yevmenkina	1 m
B. Call the Meeting to Order		Katerina Yevmenkina	1 m
C. Approval of Agenda	Vote	Katerina Yevmenkina	2 m
D. Approval of Minutes	Approve Minutes	Katerina Yevmenkina	1 m
Approve minutes for Board Meeting on December 11, 2023			
II. Presentations			
III. Public Comments			
<p><i>Persons wishing to address the Board may do so at this time upon recognition from the President, or when the President requests comments from the Public as the Board is considering the item. Please state your name, community or organization you represent, and the topic you wish to share with the Board. You will be given 3 minutes to make your presentation. Pursuant to the Brown Act, the Board cannot enter into formal discussion with individuals making public comments to the Board. The Board cannot take action on any issues raised during public comments that are not on the meeting agenda. Individual members may respond to public comments during the individual Board Members section.</i></p>			
IV. Reports			6:20 PM
A. Governing Board	FYI	Katerina Yevmenkina	8 m
Board Member Reports			
<ul style="list-style-type: none"> • Board Member Reports • President • Governance • Safety School Culture and Charter Excellence 			
B. Administrator Reports	Discuss	Kelly Simon	15 m

Purpose	Presenter	Time
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- Westlake Village Symphony
- Teacher Survey
- Electrical Systems and SCE Billing
- CCSA Conference Presentation
- Parsec Dashboard
- Kindergarten Marketing Recommendations
- ERC Updates

V. Consent Items 6:43 PM

A. Consent Items	Vote	Katerina Yevmenkina	2 m
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Consent Items: Items proposed for the consent calendar are noted on the posted agenda and are considered by the Director to be of a routine nature. Any item may be removed from the consent calendar at the request of any Board member and placed under the appropriate action category. A vote will be taken for the consent calendar so that any items requiring a vote can be properly addressed. It is recommended that all consent items be approved.

- 6.1 Financial Reports
 - 6.1.1 Checks
 - 6.1.2 Financial Statements
 - 6.1.3 Purchase Orders
 - 6.1.4 Amazon Purchases

6.2 Personnel Report

VI. Personnel

VII. Business and Operations 6:45 PM

A. Approval of 2023-24 CARS Winter Release	Vote	Isabelle Rhode	5 m
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The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release of the ConApp contains the LEA entitlements for each funded program. For each federal program entitlement, LEAs allocate funds for the program as indicated by the program requirements.

	Purpose	Presenter	Time
B. Approval of 2022-23 Audit Report	Vote	Isabelle Rhode	5 m
For your consideration is the 2022-2023 Audit Report conducted by Clifton Larson and Associates. The report identified no significant findings, and approval is recommended.			
C. 2024-2025 Calendar	Vote	Cindy McCarthy	5 m
Presented for your consideration is the 2024-2025 School Calendar. The calendar has been aligned closely with the Conejo Valley School District and has been sent to the staff for review and feedback.			
Approval of the calendar is recommended.			
D. 2024-2025 Bell Schedule	Vote	Cindy McCarthy	5 m
Presented for your consideration is the 2024-2025 Bell Schedule.			
Approval of this item is recommended.			

VIII. Parents and Community

IX. Curriculum and Instruction **7:05 PM**

A. School Accountability Report Card	Vote	Kelly Simon	5 m
Since November 1988, state law has required that schools receiving state funding to prepare and distribute a SARC.			
State law requires that the SARC contain all of the following:			
<ul style="list-style-type: none"> • Demographic data • School safety and climate for learning information • Academic data • School completion rates • Class sizes • Teacher and staff information • Curriculum and instruction descriptions • Postsecondary preparation information • Fiscal and expenditure data 			

School report cards must be updated annually and published by February 1.

	Purpose	Presenter	Time
X. Special Projects/Programs			
XI. Special Education			
XII. Pupil Personnel			
XIII. Support Services			
XIV. Facilities			
XV. Charter Policies			
XVI. Governing Board			7:10 PM
A. Administrative Goals	FYI	Kelly Simon	15 m
Dr. Simon will provide a mid-year update on the progress toward goals and invite board questions and feedback.			
XVII. Pending Agenda Items			
XVIII. Closed Session			7:25 PM
A. Consideration of Appointment, Employment, Evaluation of Performance, Discipline, or Dismissal of an Employee. 7 Cases, Employee #'s: 1000029454, 1000024503, 1000018494, 674254304, 1000026825, 1000042428, 371162044			15 m
XIX. Closing Items			7:40 PM
A. Adjourn Meeting	Vote	Katerina Yevmenkina	1 m

Coversheet

Approval of Minutes

Section:	I. Opening Items
Item:	D. Approval of Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Board Meeting on December 11, 2023

APPROVED

Whole Child. Whole Family.
Whole Community.



Bridges Charter School

Minutes

Board Meeting

Date and Time

Monday December 11, 2023 at 6:15 PM

ONSITE MEETING LOCATION

Bridges Charter School
1335 Calle Bouganvilla, Thousand Oaks, CA 91360

SATELLITE MEETING LOCATIONS

(required for board members joining remotely)

In Ventura County:

1196 Portside Drive
Ventura, CA 93001

Outside Ventura County"

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Join Zoom Meeting

<https://us02web.zoom.us/j/7670961601?pwd=eWkycUxoalo1NGJBdE5lSlh3Rk5GZz09>

Meeting ID: 767 096 1601

Passcode: 477881

Community members wishing to speak publicly must be present at the board meeting in person.

Directors Present

H. Kruse, K. Yevmenkina, N. Hashemi, O. Gunday Heerma

Directors Absent

N. Taylor

Guests Present

C. McCarthy, I. Rhode, K. Brown, K. Simon, R. Calasin

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

K. Yevmenkina called a meeting of the board of directors of Bridges Charter School to order on Monday Dec 11, 2023 at 6:15 PM.

Nikki arrived at 6:17 pm

C. Approval of Agenda

O. Gunday Heerma made a motion to approve agenda.

H. Kruse seconded the motion.

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

D. Approval of Minutes

H. Kruse made a motion to approve the minutes from Board Meeting on 11-13-23.

K. Yevmenkina seconded the motion.

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

II. Reports

A. Governing Board

B. Director and Assistant Director Reports

Parent Information Sessions and Lottery

- We have four information sessions scheduled for this enrollment period. Our first information session on November 30th with 16 attendees.
- Registration for TK/K Info Sessions: 30
- We offered a Middle School Preview Session for current 5th grade families with good attendance and high interest.

- Current enrollment is 380.

Anti-Defamation League

- The Becoming an Ally workshop provides students with the opportunity to increase their understanding of name-calling and bullying. Working closely with the No Place for Hate program, students take an active role in working with their peers during school hours to promote understanding and respect. 7th graders and 8th graders participated in a workshop on December 6th, and 5th and 6th graders will participate this Wednesday, December 13th.

Prop 39 REGULATORY TIMELINE NOVEMBER 1

- Charter Schools submit written requests for facilities including projected Average Daily Attendance (ADA).

DECEMBER 1

- District reviews Charters' ADA projections and agrees, or objects and responds with projections the District considers reasonable.

JANUARY 2

- Charter Schools respond to District's ADA projections.

FEBRUARY 1

- District makes preliminary proposals to Charter Schools with eligible facilities requests.

MAY 1

- Charter Schools must notify the District in writing to accept or decline the final offer by May 1 or 30 days from its receipt of final offer.

III. Consent Items

A. Consent Items

O. Gunday Heerma made a motion to approve consent items.
N. Hashemi seconded the motion.
The board **VOTED** to approve the motion.

IV. Business and Operations

A. 1st Interim Budget

N. Hashemi made a motion to Approve 1st interim budget.

H. Kruse seconded the motion.

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

B. CliftonLarsonAllen Prepared Audits / Federal and State Taxes for Fiscal Year Ending June 30, 2023

O. Gunday Heerma made a motion to Approve the Audit.

H. Kruse seconded the motion.

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

V. Special Projects/Programs

A. Academic Dashboard

spoke about the chronic absenteeism and suspension rate.

VI. Charter Policies

A. Revision of BP 5111.1 Admissions

N. Hashemi made a motion to Revise BP5111.1 Admissions.

H. Kruse seconded the motion.

This policy has been updated and reviewed by our Governance Committee to reflect current practices for admissions, and to reflect our admissions policies as established in our charter.

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

B. Revision of BP 6163.5: Cell Phone Policy

O. Gunday Heerma made a motion to Approve BP6163.5 Cell Phone Policy.

N. Hashemi seconded the motion.

This policy has been reviewed by teachers, and has been aligned with our student handbook. The Governance committee provided feedback on this policy and recommends the revisions indicated.

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

C. Revision of BP 6162: Assessments and Examinations

O. Gunday Heerma made a motion to Revision of BP 6162: Assessments and Examinations.

N. Hashemi seconded the motion.

This policy has been reviewed twice by the Governance Committee and refined to outline current practices and expectations around assessments. The policy also includes procedures for disputing grades.

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

D. Certificate of Signatures

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:20 PM.

Respectfully Submitted,
K. Yevmenkina

Coversheet

Consent Items

Section:	V. Consent Items
Item:	A. Consent Items
Purpose:	Vote
Submitted by:	
Related Material:	6.1 Checks .pdf 6.1.2 Financial Statement.pdf 6.1.3 Purchases .pdf 6.1.4 Amazon.pdf Personnel Report 1-16-24.pdf

ReqPay12a

Board Report

Checks Dated 08/15/2023 through 01/15/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5043806179	08/21/2023	SELF-INSURED SCHOOLS OF CALIF	620-9534		30,267.00
5043806180	08/24/2023	CANON FINANCIAL SERVICES, INC.	620-5600		1,650.71
5043806181	08/24/2023	FRONTIER COMMUNICATIONS	620-5902		111.57
5043806182	08/24/2023	School Datebooks	620-4300		550.58
5043806183	08/24/2023	VTA CNTY OFFICE OF EDUCATION	620-5800		5,330.00
5043806184	08/25/2023	ERC Funding	620-5800		43,456.31
5043806185	08/25/2023	CharterSafe	620-5450	5,236.23	
			620-9536	2,083.77	7,320.00
5043806186	08/25/2023	Conejo Valley USD	620-5600		15,583.55
5043806187	08/25/2023	House Sanitary Supply	620-4300		537.30
5043806188	08/25/2023	STAPLES INC. & SUBSIDIARIES	620-4300		1,411.20
5043806189	08/28/2023	Conejo Valley USD	620-5501	1,104.48	
			620-5502	11,216.06	
			620-5504	5,400.34	17,720.88
5043806190	08/28/2023	GUIDED DISCOVERIES, INC.	620-5800		11,005.00
5043806191	08/28/2023	CA CHARTER SCHOOL ASSOC	620-5300		5,265.00
5043806192	08/28/2023	Slater Strategies LLC	620-5800		1,500.00
5043806193	08/28/2023	STATE INDUSTRIAL PROD CORP	620-4300		731.49
5043806194	08/29/2023	Morgan, Michelle R	620-5220		676.86
5043806195	08/29/2023	TAX DEFERRED SERVICES	620-9539		600.00
5043806196	08/29/2023	U.S. BANK	620-4300	2,279.70	
			620-5220	720.04	
			620-5300	63.28	
			620-5800	1,049.91	
			620-5903	369.40	4,482.33
5043806197	08/31/2023	CliftonLarsonAllen LLP	620-9510		2,651.25
5043806198	08/31/2023	Verizon Wireless	620-5901		114.30
5043806199	09/11/2023	Amazon Capital Services	620-4300		4,808.64
5043806200	09/11/2023	CharterSafe	620-5450	5,236.23	
			620-9536	2,083.77	7,320.00
5043806201	09/11/2023	House Sanitary Supply	620-4300		359.07
5043806202	09/11/2023	Amazon Capital Services	620-4300		3,238.27
5043806203	09/12/2023	Cunningham, Tamarynne J	620-5804		68.50
5043806204	09/12/2023	Mara Beck	620-5800		3,127.50
5043806205	09/12/2023	Pacific One Source Inc	620-4300		11,632.75
5043806206	09/12/2023	YOUNG, MINNEY & CORR, LLP	620-5899		810.00
5043806207	09/13/2023	Boonstree Schettkoe	620-8699		180.00
5043806208	09/13/2023	Katherine Isaacson	620-8699		120.00
5043806209	09/13/2023	Shannon Parsons	620-8699		120.00
5043806210	09/13/2023	Sophia Belanger	620-8699		240.00
5043806211	09/18/2023	See Jin Severns	620-8699		80.00
5043806212	09/18/2023	Amazon Capital Services	620-4300		182.45
5043806213	09/18/2023	Aspiranet	620-5800		7,656.00
5043806214	09/18/2023	American Tactical Defense, LLC	620-5220		15,000.00
5043806215	09/18/2023	COMPANION CORPORATION	620-5800		1,333.00
5043806216	09/18/2023	Conejo Valley USD	620-4700		5,823.75

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



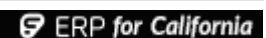
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ReqPay12a

Board Report

Checks Dated 08/15/2023 through 01/15/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5043806217	09/18/2023	Conejo Valley USD	620-5600		15,583.55
5043806218	09/18/2023	VTA County Behav. Health C/o Fiscal Department	620-5800		613.41
5043806219	09/18/2023	Carbon Health Medical Group	620-5804		60.00
5043806220	09/18/2023	Kendall Hunt Publishing Co ATTN: Accounts Receivable Dept	620-4300		6,664.86
5043806221	09/18/2023	Lakeshore Equipment Company	620-4300	1,926.65	
			620-4400	2,672.38	4,599.03
5043806222	09/18/2023	No Tears Learning Inc	620-4300	952.83	
			620-5800	891.00	1,843.83
5043806223	09/18/2023	NatureBridge	620-5800		18,500.00
5043806224	09/18/2023	School Datebooks	620-4300		57.36
5043806225	09/18/2023	Singapore Math Inc	620-4300		100.13
5043806226	09/18/2023	Slater Strategies LLC	620-5800		1,500.00
5043806227	09/19/2023	U.S. BANK	620-4300	1,147.47	
			620-4700	356.97	
			620-5220	857.46	
			620-5800	2,447.66	
			620-5903	174.67	4,984.23
5043806228	09/19/2023	ACCREDITING COMMISSION	620-5800		1,190.00
5043806229	09/19/2023	Patrick Talbot CelebrateLife	620-5800		3,500.00
5043806230	09/19/2023	DEMCO, INC.	620-4300	174.18	
			620-4400	524.21	698.39
5043806231	09/19/2023	Next Gen Math LLC	620-5800		6,014.00
5043806232	09/20/2023	Amazon Capital Services	620-4300		855.85
5043806233	09/20/2023	Conejo Valley USD	620-4700		214.26
5043806234	09/20/2023	Amazon Capital Services	620-4300		2,445.83
5043806235	09/20/2023	Amazon Capital Services	620-4100	147.03	
			620-4300	4,538.62	4,685.65
5043806236	09/21/2023	SELF-INSURED SCHOOLS OF CALIF	620-9534		30,267.00
5043806237	09/25/2023	CANON FINANCIAL SERVICES, INC.	620-5600		1,650.71
5043806238	09/25/2023	DOCUMENT SYSTEMS MCP OF CALIFORNIA, INC.	620-5600		8.23
5043806239	09/26/2023	Vega, Jennifer P	620-5804		69.00
5043806240	09/26/2023	Loitz, Martine L	620-4300	159.44	
			620-5804	70.50	229.94
5043806241	09/26/2023	Amazon Capital Services	620-4300		1,293.37
5043806242	09/26/2023	California Weekly Explorer Inc	620-5800		1,587.29
5043806243	09/26/2023	KIWICO INC.	620-4300		134.01
5043806244	09/26/2023	Lakeshore Equipment Company	620-4300		42.37
5043806245	09/26/2023	Moving Beyond the Page	620-4300		233.89
5043806246	09/27/2023	Amazon Capital Services	620-4300		1,644.12
5043806247	09/27/2023	Moving Beyond the Page	620-4300		148.68
5043806248	09/27/2023	Scholastic Inc	620-4300		270.10
5043806249	09/28/2023	FRONTIER COMMUNICATIONS	620-5902		111.57
5043806250	10/02/2023	Jillian Murray	620-8699		120.00
5043806251	10/02/2023	Conejo Valley USD	620-5600		15,583.55

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



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ReqPay12a

Board Report

Checks Dated 08/15/2023 through 01/15/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5043806252	10/02/2023	VTA CNTY OFFICE OF EDUCATION	620-5800		3,034.00
5043806253	10/03/2023	Kendall Hunt Publishing Co ATTN: Accounts Receivable Dept	620-4300		86.88
5043806254	10/05/2023	Verizon Wireless	620-5901		114.37
5043806255	10/09/2023	Cafeteria Clearing Fund	620-5800		140.00
5043806256	10/10/2023	GUIDED DISCOVERIES, INC. Astrocamp	620-4300		345.00
5043806257	10/10/2023	CharterSafe	620-5450	5,236.23	
			620-9536	2,083.77	7,320.00
5043806258	10/10/2023	KIWICO INC.	620-4300		72.88
5043806259	10/10/2023	Lexia Learning Systems LLC	620-4100		2,310.00
5043806260	10/10/2023	Mara Beck	620-5800		6,210.00
5043806261	10/10/2023	Ojai Story Telling Festival Brian Bemel	Cancelled		280.00 *
Cancelled on 11/01/2023					
5043806262	10/10/2023	ELLEN PETTY	620-5800		1,530.66
5043806263	10/10/2023	Rainbow Resource Center	620-4300		428.41
5043806264	10/10/2023	YOUNG, MINNEY & CORR, LLP	620-5899		1,689.06
5043806265	10/11/2023	Amazon Capital Services	620-4300		2,529.16
5043806266	10/11/2023	Santa Barbara Zoo	620-5800		536.00
5043806267	10/17/2023	Amazon Capital Services	620-4300		1,740.87
5043806268	10/17/2023	AoPS Inc Art of Problem Solving	620-5800		96.00
5043806269	10/17/2023	Aspiranet	620-5800		4,785.00
5043806270	10/17/2023	Conejo Valley USD	620-4700		725.00
5043806271	10/17/2023	Conejo Valley USD	620-4700		62.50
5043806272	10/17/2023	Conejo Valley USD	620-4700		14,864.25
5043806273	10/17/2023	Discovery Science Center of LA Discovery Cube or Los Angeles	620-5800		473.00
5043806274	10/17/2023	Express Readers Inc	620-4100	1,857.87	
			Unpaid Tax	109.06-	1,748.81
5043806275	10/17/2023	KIWICO INC.	620-4300		134.01
5043806276	10/17/2023	Lakeshore Equipment Company	620-4300		324.28
5043806277	10/17/2023	ROBERT REMEDI	620-5800		800.00
5043806278	10/17/2023	TIME 4 LEARNING	620-4300		200.00
5043806279	10/17/2023	Underwood Family Farms LP	620-5800		330.00
5043806280	10/20/2023	Becky Gonchar	620-8699		292.00
5043806281	10/20/2023	Meghan Elmore	620-8699		514.00
5043806282	10/20/2023	Veronica Aguilar	620-8699		250.00
5043806283	10/20/2023	Amazon Capital Services	620-4300		628.93
5043806284	10/20/2023	DEMCO, INC.	620-4300		1,018.76
5043806285	10/20/2023	Carbon Health Medical Group	620-5804		20.00
5043806286	10/20/2023	MobyMax Education LLC	620-5800		1,027.11
5043806287	10/20/2023	School Specialty, LLC	620-4300		140.65
5043806288	10/20/2023	Pacific One Source Inc	620-5800		1,400.00
5043806289	10/20/2023	Teaching Strategies, LLC	620-4100	4,077.33	
			620-4300	883.29	4,960.62
5043806290	10/20/2023	Zoom Video Communications	620-5800		1,800.00

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ReqPay12a

Board Report

Checks Dated 08/15/2023 through 01/15/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5043806291	10/23/2023	U.S. BANK	620-4300	2,562.25	
			620-5220	275.00	
			620-5800	328.49	
			620-5903	121.20	3,286.94
5043806292	10/26/2023	CANON FINANCIAL SERVICES, INC.	620-5600		1,650.71
5043806293	10/27/2023	Rayner Chi-Carrillo	620-8699		350.00
5043806294	10/27/2023	House Sanitary Supply	620-4300		1,074.58
5043806295	10/27/2023	ELLEN PETTY	620-5800		1,604.66
5043806296	10/27/2023	Pacific One Source Inc	620-4300	9,025.50	
			620-5800	2,100.00	11,125.50
5043806297	10/27/2023	Business Services Authority	620-5803		99,257.00
5043806298	10/27/2023	VTA CNTY OFFICE OF EDUCATION	620-5800		5,518.03
5043806299	11/01/2023	Amazon Capital Services	620-4300		823.39
5043806300	11/01/2023	Anti-Defamation League Shannon McGowan	620-5800		8,075.00
5043806301	11/01/2023	Singapore Math Inc	620-4300		79.12
5043806302	11/06/2023	CliftonLarsonAllen LLP	620-5801	2,026.50	
			620-9510	1,155.00	3,181.50
5043806303	11/06/2023	Verizon Wireless	620-5901		109.07
5043806304	11/07/2023	Amazon Capital Services	620-4300	735.76	
			620-4400	717.19	1,452.95
5043806305	11/07/2023	DEMCO, INC.	620-4300	327.70	
			620-4400	986.20	1,313.90
5043806306	11/07/2023	EDCLUB, INC	620-5800		407.70
5043806307	11/07/2023	Mara Beck	620-5800		6,997.50
5043806308	11/07/2023	Prancers Farm Inc.	620-5800		684.00
5043806309	11/07/2023	STAPLES INC. & SUBSIDIARIES	620-4300		1,411.20
5043806310	11/07/2023	TEXTHELP Inc	620-5800		80.00
5043806311	11/13/2023	CANON FINANCIAL SERVICES, INC.	620-5600		89.16
5043806312	11/13/2023	Amazon Capital Services	620-4300		790.90
5043806313	11/13/2023	BEP Provision	620-5800		1,016.18
5043806314	11/13/2023	BRAINPOP LLC	620-5800		3,348.40
5043806315	11/13/2023	Conejo Valley USD	620-4700		825.00
5043806316	11/13/2023	Conejo Valley USD	620-4700		16,842.25
5043806317	11/13/2023	Conejo Valley USD	620-5600		15,583.55
5043806318	11/13/2023	Conejo Valley USD	620-5501	119.59	
			620-5502	25,472.62	
			620-5504	10,136.70	35,728.91
5043806319	11/13/2023	Performances to Grow On	620-5800		70.00
5043806320	11/13/2023	School Specialty, LLC	620-4300		11.33
5043806321	11/13/2023	Slater Strategies LLC	620-5800		1,500.00
5043806322	11/13/2023	TEXTHELP Inc	620-5800		75.00
5043806323	11/13/2023	YOUNG, MINNEY & CORR, LLP	620-5899		1,101.50
5043806324	11/14/2023	Santa Barbara Adventure Co	620-5800		6,156.00
5043806325	11/14/2023	Studio Channel Islands Art Center	620-5800		3,680.00
5043806326	11/20/2023	Adams Silva & McNally LLP	620-5899		87.50

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



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Board Report

Checks Dated 08/15/2023 through 01/15/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5043806327	11/20/2023	AoPS Inc Art of Problem Solving	620-4300	76.56	
			620-5800	90.00	166.56
5043806328	11/20/2023	CharterSafe	620-5450	5,236.00	
			620-9536	2,084.00	7,320.00
5043806329	11/21/2023	DEMCO, INC.	620-4300	2,106.08	
			620-4400	6,338.44	8,444.52
5043806330	11/28/2023	FRONTIER COMMUNICATIONS	620-5902		227.98
5043806331	11/28/2023	Verizon Wireless	620-5901		285.86
5043806332	11/29/2023	Amazon Capital Services	620-4300	334.01	
			620-4700	394.12	728.13
5043806333	11/29/2023	Chumash OAKBROOK PARK CHUMASH INDIAN	620-5800		376.00
5043806334	11/29/2023	U.S. BANK	620-4300	224.43	
			620-5220	421.59	
			620-5800	852.13	
			620-5903	237.37	1,735.52
5043806335	12/01/2023	CANON FINANCIAL SERVICES, INC.	620-5600		1,650.71
5043806336	12/01/2023	CliftonLarsonAllen LLP	620-5801		1,060.50
5043806337	12/05/2023	Powers, Lacey E	620-5804		84.00
5043806338	12/06/2023	No Tears Learning Inc	620-4300		338.33
5043806339	12/06/2023	Aspiranet	620-5800		3,828.00
5043806340	12/06/2023	GUIDED DISCOVERIES, INC.	620-5800		8,805.00
5043806341	12/06/2023	Durham School Services	620-5805		168.91
5043806342	12/06/2023	GOLDEN LION TRANS. INC.	620-5805		5,200.00
5043806343	12/06/2023	ELLEN PETTY	620-5800		1,072.33
5043806344	12/06/2023	School Specialty, LLC	620-4300		147.98
5043806345	12/06/2023	VTA CNTY OFFICE OF EDUCATION	620-5800		1,216.13
5043806346	12/06/2023	VTA CNTY OFFICE OF EDUCATION	620-5800		7,082.51
5043806347	12/12/2023	Adams Silva & McNally LLP	620-5899		792.00
5043806348	12/12/2023	Amazon Capital Services	620-4300		651.60
5043806349	12/12/2023	BOARD ON TRACK	620-5800		5,500.00
5043806350	12/12/2023	Conejo Valley USD	620-5600		15,583.55
5043806351	12/12/2023	Mara Beck	620-5800		5,715.00
5043806352	12/12/2023	Slater Strategies LLC	620-5800		1,500.00
5043806353	12/12/2023	VTA CNTY OFFICE OF EDUCATION	620-5800		5,850.00
5043806354	12/12/2023	YOUNG, MINNEY & CORR, LLP	620-5899		9.20
5043806355	12/13/2023	ELLEN PETTY	620-5800		1,072.33
5043806356	12/14/2023	Aspiranet	620-5800		1,914.00
5043806357	12/14/2023	CharterSafe	620-5450	5,236.00	
			620-9536	2,084.00	7,320.00
5043806358	12/14/2023	Conejo Valley USD	620-4700		562.50
5043806359	12/14/2023	Conejo Valley USD	620-4700		12,308.50
5043806360	12/14/2023	Carbon Health Medical Group	620-5804		140.00
5043806361	12/15/2023	Jennifer P. Vega	620-9201		843.72
5043806362	12/22/2023	U.S. BANK	620-4300	483.70	
			620-4700	123.78	

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



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Board Report

Checks Dated 08/15/2023 through 01/15/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5043806362	12/22/2023	U.S. BANK	620-5220	2,184.65	
			620-5800	1,211.29	
			620-5805	424.00	4,427.42
5043806363	01/08/2024	CA Dept of Tax and Fee Admin	620-5800	7.94	
			620-9552	109.06	117.00
5043806364	01/08/2024	Amazon Capital Services	620-4300		1,171.65
5043806365	01/08/2024	Bay Alarm Company	620-5800		8,875.64
5043806366	01/08/2024	Liminex, INC.	620-5800		1,790.00
5043806367	01/08/2024	House Sanitary Supply	620-4300		1,180.70
5043806368	01/08/2024	Mara Beck	620-5800		4,072.50
5043806369	01/08/2024	Pacific One Source Inc	620-4300		5,172.75
5043806370	01/08/2024	Bay Alarm Company	620-5800		285.00
VCH430000001	09/01/2023	Daley, Chelsea L	620-4300		436.36
VCH430000002	09/15/2023	Selim, Cori B	620-4300		353.62
VCH430000003	09/22/2023	Fisher, Jessica C	620-4300		638.73
VCH430000004	09/29/2023	TAX DEFERRED SERVICES	620-9539		700.00
VCH430000005	10/06/2023	Loitz, Martine L	620-4300		128.53
VCH430000006	10/13/2023	SELF-INSURED SCHOOLS OF CALIF	620-9534		35,264.70
VCH430000007	10/27/2023	Selim, Cori B	620-4300		352.81
VCH430000008	10/27/2023	Loitz, Martine L	620-4300		115.33
VCH430000009	11/03/2023	TAX DEFERRED SERVICES	620-9539		700.00
VCH430000010	11/17/2023	Rusconi-Pecchi, Alanna	620-4300	357.41	
			620-5800	48.99	406.40
VCH430000011	11/24/2023	SELF-INSURED SCHOOLS OF CALIF	620-9534		34,629.70
VCH430000012	11/24/2023	Simon, Kelly R	620-5200		141.21
VCH430000013	11/24/2023	Loitz, Martine L	620-4300		205.56
VCH430000014	12/01/2023	TAX DEFERRED SERVICES	620-9539		700.00
VCH430000015	12/22/2023	SELF-INSURED SCHOOLS OF CALIF	620-9534		34,629.70
VCH430000016	12/22/2023	Loitz, Martine L	620-4300		65.92
VCH430000017	12/22/2023	TAX DEFERRED SERVICES	620-9539		700.00
VCH430000018	01/12/2024	SELF-INSURED SCHOOLS OF CALIF	620-9534		34,629.70
Total Number of Checks			210		922,512.41

	Count	Amount
Cancel	1	280.00
Net Issue		922,232.41

Fund Recap

Fund	Description	Check Count	Expensed Amount
620	Charter Enterprise	209	922,341.47
Total Number of Checks		209	922,341.47
Less Unpaid Tax Liability			109.06-
Net (Check Amount)			922,232.41

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

Fiscal13a

Financial Statement

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit State Aid Curr	1,377,997.00	1,470,154.00	608,098.00	862,056.00	41.36
8012	Education Protection Act	65,178.00	272,947.00	32,589.00	240,358.00	11.94
8096	Trs In-Lieu from Property Tax	2,249,942.00	2,183,447.00	917,049.00	1,266,398.00	42.00
Total LCFF Revenue Sources		3,693,117.00	3,926,548.00	1,557,736.00	2,368,812.00	39.67
Federal Revenue						
8181	Special Education Entitlement	75,564.00	75,564.00		75,564.00	
8220	Child Nutrition Programs	64,873.00	66,204.00	17,679.57	48,524.43	26.70
8290	All Other Federal Revenue	25,662.00	25,354.00	5,103.00	20,251.00	20.13
Total Federal Revenue		166,099.00	167,122.00	22,782.57	144,339.43	13.63
Other State Revenues						
8520	Child Nutrition Programs	155,348.00	172,376.00	45,995.49	126,380.51	26.68
8550	Mandated Cost Reimbursements	5,977.00	6,438.00	6,438.00		100.00
8560	State Lottery Grant	82,306.00	109,535.00	39,646.59	69,888.41	36.20
8590	Other State	57,383.00	206,913.00	39,533.50	167,379.50	19.11
Total Other State Revenues		301,014.00	495,262.00	131,613.58	363,648.42	26.57
Other Local Revenue						
8660	Interest	10,000.00	10,000.00	8,766.12	1,233.88	87.66
8699	All Other Local Revenue	39,400.00	79,000.00	56,085.24	22,914.76	70.99
8792	Transfers of Apportionments Fr	277,000.00	300,153.00	141,956.00	158,197.00	47.29
Total Other Local Revenue		326,400.00	389,153.00	206,807.36	182,345.64	53.14
Total Year To Date Revenues		4,486,630.00	4,978,085.00	1,918,939.51	3,059,145.49	38.55

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teacher	1,432,480.00	1,544,340.00	730,644.81	716,485.45	97,209.74	46.39
1110	Substitute Teacher	54,020.00	55,925.00	3,000.00	21,995.00	30,930.00	39.33
1112	Teacher Classified Sub				450.00	450.00-	NO BDGT
1130	Certificated Stipends	41,200.00	44,700.00	19,250.00	18,758.33	6,691.67	41.96
1140	Certificated Extra Duty	9,550.00	17,634.00	74.21	10,164.33	7,395.46	57.64
1200	Certificated Pupil Support Sal	153,912.00	167,179.00	54,786.88	83,881.74	28,510.38	50.17
1300	Certificated Administrators	248,793.00	261,232.00	129,497.22	131,735.50	.72-	50.43
Total Certificated Salaries		1,939,955.00	2,091,010.00	937,253.12	983,470.35	170,286.53	47.03

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

ERP for California

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Financial Statement

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries							
2100	Instructional Aides	295,580.00	299,606.00	29,745.08	128,745.11	141,115.81	42.97
2110	Instructional Aides Sub				149.63	149.63-	NO BDGT
2150	Instructional Aides Overtime	9,600.00	14,500.00		7,789.76	6,710.24	53.72
2200	Classified Support Salaries	112,083.00	121,010.00	33,572.97	53,480.24	33,956.79	44.19
2250	Classified Support Overtime	1,500.00	1,500.00		5,739.56	4,239.56-	382.64
2400	Clerical & Office Salaries	154,419.00	166,578.00	57,668.21	77,968.81	30,940.98	46.81
2410	Sub Clerical & Office Salaries				100.75	100.75-	NO BDGT
2450	Clerical/Office Overtime	1,800.00	3,600.00		1,731.01	1,868.99	48.08
Total Classified Salaries		574,982.00	606,794.00	120,986.26	275,704.87	210,102.87	45.44
Employee Benefits							
3101	STRS, Certificated Positions	370,531.00	393,259.00	178,843.48	175,415.68	38,999.84	44.61
3202	PERS, Classified Positions	133,167.00	127,215.00	28,069.24	54,459.88	44,685.88	42.81
3301	OASDI/Medicare Certificated	28,928.00	30,711.00	13,326.90	14,331.41	3,052.69	46.67
3302	OASDI/Medicare Classified	43,905.00	46,216.00	9,138.29	20,987.59	16,090.12	45.41
3401	Health/Dental/Vision Cert	321,451.00	313,560.00	187,373.28	124,915.52	1,271.20	39.84
3402	Health/Dental/Vission Class	51,066.00	50,797.00	30,359.40	20,239.60	198.00	39.84
3501	SUI Certificated	996.00	1,027.00	457.05	484.21	85.74	47.15
3502	SUI Classified	286.00	303.00	59.82	137.39	105.79	45.34
3601	Workers' Comp Certificated	19,962.00	21,428.00	9,605.64	10,078.58	1,743.78	47.03
3602	Workers' Comp Classified	5,916.00	6,215.00	1,238.91	2,823.21	2,152.88	45.43
Total Employee Benefits		976,208.00	990,731.00	458,472.01	423,873.07	108,385.92	42.78
Books and Supplies							
4100	Textbooks	9,890.00	18,555.00		18,408.70	146.30	99.21
4300	Materials and Supplies	111,270.00	123,843.00	21,184.41	88,187.17	14,471.42	71.21
4400	Non-Capitalized Equipment		11,238.00		11,238.42	.42-	100.00
4700	Food Supply	158,034.00	167,715.00	111,171.99	53,102.88	3,440.13	31.66
Total Books and Supplies		279,194.00	321,351.00	132,356.40	170,937.17	18,057.43	53.19
Services and Other Operating Expenditures							
5200	Travel and Conference	2,587.00	1,000.00		141.21	858.79	14.12
5220	Staff Development	12,369.00	9,059.00	50.00	6,249.55	2,759.45	68.99
5300	Dues and Memberships	6,174.00	6,465.00		5,265.00	1,200.00	81.44
5450	Other Insurance	62,831.00	62,831.00	15,706.31	47,124.69		75.00
5501	Natural Gas Service	2,828.00	5,745.00	5,625.41	119.59		2.08
5502	Electricity Service	42,420.00	50,860.00	25,387.38	25,472.62		50.08
5504	Water Service	40,812.00	40,500.00	11,813.30	10,136.70	18,550.00	25.03

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fiscal13a

Financial Statement

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5600	Repair, Maintenance Building	213,717.00	207,503.00	101,857.11	103,449.88	2,196.01	49.85
5800	Professional/Consultation Serv	296,713.00	391,621.00	114,720.65	216,997.26	59,903.09	55.41
5801	Audit Services	14,140.00	19,793.00	16,705.50	3,087.00	.50	15.60
5803	Business Services Authority	299,513.00	325,023.00	196,166.00	94,267.01	34,589.99	29.00
5804	Employment Fees	2,200.00	1,100.00	30.00	512.00	558.00	46.55
5805	Field Trips	20,200.00	25,595.00	20,226.46	5,792.91	424.37-	22.63
5899	Legal Services Box 14	20,200.00	20,200.00	13,510.74	4,489.26	2,200.00	22.22
5901	Communication Services-Phone	4,937.00	4,816.00	1,758.40	1,501.60	1,556.00	31.18
5902	Internet Services	3,503.00	1,340.00	664.58	674.26	1.16	50.32
5903	Postage	1,683.00	604.00		565.87	38.13	93.69
Total Services and Other Operating Expenditures		1,046,827.00	1,174,055.00	524,221.84	525,846.41	123,986.75	44.79
6600 - 6999							
6900	Depreciation	20,820.00	20,820.00			20,820.00	
Total 6600 - 6999		20,820.00	20,820.00	.00	.00	20,820.00	
Total Year To Date Expenditures		4,837,986.00	5,204,761.00	2,173,289.63	2,379,831.87	651,639.50	45.72

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Financial Statement

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1,759,559.41	13,370.17-	1,746,189.24
9120	Cash in Bank Account	500.00		500.00
9140	Cash Collections Awaiting Depo	11,794.32	11,794.32-	
9200	Accounts Receivable	547,414.72	547,414.70-	.02
9201	Accounts Receivable-Payroll		274.92	274.92
9290	Due From Other Governments	312,379.81	148,396.99-	163,982.82
9330	Prepaid Rent	31,110.61	31,110.61-	
9430	Buildings & Improvements	270,125.25		270,125.25
9435	Accum Deprec Buildings	76,935.08-		76,935.08-
9440	Equipment	74,082.22		74,082.22
9445	Accum Deprec Equipment	40,968.98-		40,968.98-
9460	Right-of-use asset	29,639.55		29,639.55
9465	Right-of-use asset-Accum Amort	13,770.63-		13,770.63-
Total Assets		2,904,931.20	751,811.87-	2,153,119.33
Liabilities				
9510	Accounts Payable	233,494.81	233,251.56-	243.25
9530	Summer Pay Liability		39,142.12	39,142.12
9534	Health & Welfare Ins Payable		68,713.44-	68,713.44-
9535	State Unemployment Insurance	6.24	413.00	419.24
9536	Workers' Comp Ins Payable	9,339.03	5,764.63-	3,574.40
9590	Due to Other Governments	22,745.00	22,745.00-	
9650	Deferred Revenue	85,815.31		85,815.31
9667	Capital Leases Payable	15,868.92		15,868.92
Total Liabilities		367,269.31	290,919.51-	76,349.80
Calculated Fund Balance		2,537,661.89	460,892.36-	2,076,769.53
Beginning Fund Balance				
9791	Beginning Fund Balance	2,537,661.89		2,537,661.89
Beginning Fund Balance Proof		.00	460,892.36-	460,892.36-
Change in Fund Balance - Excess Revenues (Expenditures)			(460,892.36)	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised	
Reserves				
9720	Reserve for Encumbrances		2,173,289.63	2,173,289.63

Other Designations

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

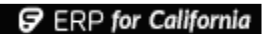
Memo Only - Ending Fund Balance Accounts (continued)

		Adopted	Revised		
Other Designations (continued)					
9790	Undesignated/Unappropriated	997,117.00	1,468,496.00		
9796 - 9799					
9796	Capital Assets Net of Debt	229,372.00	244,587.00		
9797	Restricted Net Assets	317,401.00	597,903.00		
Total 9796 - 9799		.00		.00	.00

Fiscal13a**Financial Statement****Fund 620 - Charter Enterprise****Fiscal Year 2023/24 Through January 2024**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,486,630.00	4,978,085.00		1,918,939.51	3,059,145.49	38.55
B. Expenditures	4,837,986.00	5,204,761.00	2,173,289.63	2,379,831.87	651,639.50	45.72
C. Subtotal (Revenue LESS Expense)	351,356.00-	226,676.00-		460,892.36-	2,407,505.99	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	351,356.00-	226,676.00-		460,892.36-	2,407,505.99	
F. Fund Balance:						
Beginning Balance (9791)	1,895,246.00	2,537,662.00		2,537,661.89		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,895,246.00	2,537,662.00		2,537,661.89		
G. Calculated Ending Balance	1,543,890.00	2,310,986.00		2,076,769.53		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	997,117.00	1,468,496.00				
Other	546,773.00	842,490.00		2,173,289.63		

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
 Zero Amounts? = N, SACS? = N, Restricted? = Y)



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Board Report with Fund/Object

Includes Purchase Orders dated 07/01/2023 - 06/30/2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
B4323-00041	VTa CNTY OFFICE OF EDUCATION	BCS	22/23 1% Charter School Oversight Fee	620-5800	32,993.66
B4323-00042	Amplify Education Inc.	BCS	CKLA Grades 1-8 Curriculum for 23-24 SY	620-4100	15,868.19
B4323-00043	Bay Alarm Company	BCS	SY 22-23 Alarm System Installation	620-5800	2,875.00
B4324-00008	Verizon Wireless	BCS	CHILDCARE PHONE & HOT SPOTS - FY 2023-2024	620-5901	1,700.00
B4324-00009	PikMyKid Sachi Tech Inc	BCS	2023/24 Full Dismissal App	620-5800	3,750.00
B4324-00010	Slater Strategies LLC	BCS	Marketing contract 23-24	620-5800	3,000.00
B4324-00011	School Specialty LLC	BCS	Instructional and Misc Supplies 2023-24	620-4300	1,000.00
B4324-00012	Law Offices G.Melissa HatchAPC Hatch&Cesario Attorneys-at-L	BCS	Legal SPED 23-24	620-5899	3,000.00
B4324-00013	STAPLES INC. & SUBSIDIARIES	BCS	office supplies 23-24	620-4300	8,000.00
B4324-00014	YOUNG, MINNEY & CORR, LLP	BSA	2023-2024 LEGAL FEES	620-5899	10,000.00
B4324-00015	Conejo Valley USD	BCS	FY 23/24 Facilities	620-5600	187,002.60
B4324-00016	VTa CNTY OFFICE OF EDUCATION	BCS	2023-24 VFAST Courier Services	620-5800	3,034.00
B4324-00017	VTa CNTY OFFICE OF EDUCATION	BCS	STRS & PERS 23-24	620-5800	5,000.00
B4324-00018	VTa CNTY OFFICE OF EDUCATION	BCS	Selpa O/T SPED 23-24	620-5800	21,510.00
B4324-00019	Adams Silva & McNally LLP	BSA	2023-2024 LEGAL FEES	620-5899	5,000.00
B4324-00020	Direct Urgent Care, Inc.	BCS	TB Test SY 23-24	620-5804	250.00
B4324-00021	Conejo Valley USD	BCS	Extensions Snacks 23-24	620-4700	4,400.00
B4324-00022	House Sanitary Supply	BCS	Janitorial Supplies 2023-24	620-4300	5,400.00
B4324-00023	STATE INDUSTRIAL PROD CORP STA TE CHEMICAL, STATE CLEANING	BCS	Custodial Supplies 23-24	620-4300	2,650.00
B4324-00024	VENTURA COUNTY OFFICE OF ED	BSA	SIS AGREEMENT FY23-24	620-5800	7,082.51
B4324-00025	Aspiranet	BCS	Aspiranet special ed services 23-24SY	620-5800	16,200.00
B4324-00026	Conejo Valley USD	BCS	FY 23/24 Food Service Program	620-4700	153,000.00
B4324-00027	Conejo Valley USD	BSA	2023-24 UTILITIES	620-5501	5,745.00
				620-5502	50,860.00
				620-5504	21,950.00
B4324-00028	Durham School Services	BCS	PAC Funded Buses for 23-24 school year	620-5805	5,000.00
B4324-00029	ELLEN PETTY	BCS	All Grades Naturalists 2023-24 Site Based	620-5800	19,310.00
B4324-00030	Mara Beck	BCS	SPED - Speech Therapist	620-5800	62,437.50
B4324-00031	VTa County Behav. Health C/o Fiscal Department	BCS	individual counseling therapy	620-5800	6,000.00
B4324-00032	VTa CNTY OFFICE OF EDUCATION	BSA	ESCAPE FINANCIAL/PAYROLL FY 23-24	620-5800	5,518.03
B4324-00033	CAROLYN RODRIGUEZ	BCS	Exams - IEPs - Trainings SY 23-24	620-5800	16,000.00

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 ERP for California

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Board Report with Fund/Object

Includes Purchase Orders dated 07/01/2023 - 06/30/2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
B4324-00034	Conejo Valley USD	BCS	Food for Elop Calendar- Extensions	620-4700	6,000.00
B4324-00035	Business Services Authority	BCSM	FY 23-24 BSA SERVICES	620-5803	295,423.00
B4324-00036	CliftonLarsonAllen LLP	BCS	DISTRICT AUDIT FY 2023-2024	620-5801	13,335.00
B4324-00037	Bay Alarm Company	BCS	SY 23-24 Alarm System	620-5800	16,125.00
P4323-00135	Cruz Bay Media LLC	BCS	admin fee for employee retention credit	620-5800	43,456.31
P4323-00136	U.S. BANK	BCS	statement date 7-7-23 June Expenses	620-4300	397.98
				620-5220	709.19
				620-5300	63.28
				620-5800	1,016.96
				620-5903	336.77
P4324-00006	GUIDED DISCOVERIES, INC.	BCS	astrocamp SY 23-24	620-5800	14,240.00
P4324-00007	School Datebooks	BCS	teacher lesson plan and grade book	620-4300	275.29
P4324-00008	School Datebooks	BCS	teacher lesson plan and grade book	620-4300	275.29
P4324-00009	Next Gen Math LLC	BCS	Quote H-1919 Math subscription 23-24 SY	620-5800	6,014.00
P4324-00010	DEMCO, INC.	BCS	furniture for Library & Cafeteria	620-4300	2,607.96
				620-4400	7,848.85
P4324-00011	CA CHARTER SCHOOL ASSOC	BCS	Membership SY 23-24	620-5300	5,265.00
P4324-00012	Kendall Hunt Publishing Co	BCS	grade 1-5 curriculum SY 23-24	620-4300	6,751.74
P4324-00013	No Tears Learning Inc	BCS	1-5 Curriculum	620-4300	952.83
				620-5800	891.00
P4324-00014	Amplify Education Inc.	BCS	science curriculum	620-5800	2,250.00
P4324-00015	Lakeshore Equipment Company	BCS	TK classroom supplies	620-4300	1,926.65
				620-4400	2,672.38
P4324-00016	GUIDED DISCOVERIES, INC.	BCS	Catalina trip	620-5800	11,005.00
P4324-00017	American Tactical Defense, LLC	BCS	active shooter response training	620-5220	15,000.00
P4324-00018	Singapore Math Inc	BCS	homeschool purchase for Luxenberger	620-4300	100.13
P4324-00019	U.S. BANK	BCS	Statement date 8-7-23	620-4300	1,881.72
				620-5220	10.85
				620-5800	32.95
				620-5903	32.63
P4324-00020	Amazon	BCS	1 invoice	620-4300	797.36
P4324-00021	Amazon	BCS	1 invoice	620-4300	1,014.68
P4324-00022	Amazon	BCS	1 invoice	620-4300	1,026.54
P4324-00023	Amazon	BCS	1 invoice	620-4300	144.96
P4324-00024	Amazon	BCS	1 invoice	620-4300	662.57
P4324-00025	Amazon	BCS	1 invoice	620-4300	92.22
P4324-00026	Amazon	BCS	1 invoice	620-4300	162.51
P4324-00027	Amazon	BCS	1 invoice	620-4300	322.65
P4324-00028	Amazon	BCS	1 invoice	620-4300	949.07
P4324-00029	Amazon	BCS	1 invoice	620-4300	391.89
P4324-00030	Amazon	BCS	6 homeschool invoices	620-4300	1,657.22

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Board Report with Fund/Object

Includes Purchase Orders dated 07/01/2023 - 06/30/2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P4324-00031	Amazon	BCS	4 invoices	620-4300	404.69
P4324-00032	Amazon	BCS	9 homeschool invoices	620-4300	1,279.58
P4324-00033	BRAINPOP LLC	BCS	Quote for 23-24 school year renewal	620-5800	3,348.40
P4324-00034	Amplify Education Inc.	BCS	Q-281576-1 additional material	620-4300	244.53
				620-5800	101.90
P4324-00035	School Datebooks	BCS	this is for the 12 additional ordered	620-4300	57.36
P4324-00036	MobyMax Education LLC	BCS	Homeschool student licensing	620-5800	1,027.11
P4324-00038	Lakeshore Equipment Company	BCS	homeschool- Keller (Trelour)	620-4300	324.28
P4324-00039	UTJ Holdco, Inc	BCS	TK curriculum Changes according to Quote Q-271594	620-4300	4,873.72
P4324-00041	Lakeshore Equipment Company	BCS	Berkley-Tran/Anttila	620-4300	42.37
P4324-00042	Amplify Education Inc.	BCS	Q-254440-1	620-4300	3,980.14
P4324-00043	Patrick Talbot CelebrateLife	BCS	8th grade ropes course	620-5800	3,500.00
P4324-00044	NatureBridge	BCS	Nature Bridge Yosemite 23-24	620-5800	18,500.00
P4324-00045	VKIDZ DBA TIME 4 LEARNING	BCS	Tran (Ramirez)	620-4300	100.00
P4324-00046	Rainbow Resource Center	BCS	Ouerbacker (Douek)	620-4300	165.18
P4324-00047	VKIDZ DBA TIME 4 LEARNING	BCS	Berkley-Tran/Serota	620-4300	100.00
P4324-00048	Singapore Math Inc	BCS	homeschool order for Terri/Lopez	620-4300	79.12
P4324-00049	Amazon	BCS	4 invoices	620-4300	2,445.83
P4324-00050	Amazon	BCS	8 invoices	620-4100	157.69
				620-4300	3,801.03
				620-4400	737.59
P4324-00051	Amazon	BCS	1GFN-GCFD-GDCV	620-4300	182.45
P4324-00052	Amazon	BCS	13 x homeschool invoices	620-4300	1,925.83
P4324-00053	AoPS Inc Art of Problem Solvin g	BCS	Keller/Harrison	620-5800	96.00
P4324-00054	Pacific One Source Inc	BCS	additional chromebooks Q-32825	620-4300	10,425.50
P4324-00055	Amazon	BCS	6 invoices	620-4300	1,644.12
P4324-00056	Moving Beyond the Page	BCS	Ouerbacker/Douek Family	620-4300	148.68
P4324-00057	TEXTHelp Inc	BCS	digital subscription for H. Lauderback	620-5800	75.00
P4324-00058	Lexia Learning Systems LLC	BCS	additional lexia licenses	620-4100	2,310.00
P4324-00059	Moving Beyond the Page	BCS	Berkley-Tran/ Itzkovich	620-4300	233.89
P4324-00060	ACCREDITING COMMISSION	BCS	WASC Member-Intermediate annual membership 23-24	620-5800	1,190.00
P4324-00061	California Weekly Explorer Inc	BCS	invoice number 2415978 walk through fot 4/5	620-5800	1,587.29
P4324-00062	U.S. BANK	BCS	acct 4246-0470-0121-1868 (9-7-23)	620-4300	126.80
				620-4700	26.00
				620-5220	857.46
				620-5800	313.78
				620-5903	174.67
P4324-00063	U.S. BANK	BCS	Statement date 9-7-23	620-4300	1,020.67
				620-4700	330.97
				620-5800	2,133.88
P4324-00065	KIWI CRATE, INC.	BCS	Keller/ Hisel Family	620-4300	134.01
P4324-00066	Rainbow Resource Center	BCS	BerkleyTran/Jennings	620-4300	263.23

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ReqPay11a

Board Report with Fund/Object

Includes Purchase Orders dated 07/01/2023 - 06/30/2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P4324-00067	Teacher Synergy, LLC TeachersPayTeachers	BCS	Teri Keller enrichment class	620-5800	20.00
P4324-00068	UTJ Holdco, Inc	BCS	TK curriculum Changes according to Quote Q-271594	620-4100	4,077.33
				620-4300	883.29
P4324-00069	PEPPERDINE UNIVERSITY	BCS	invoice #1002	620-5800	130.00
P4324-00070	DOCUMENT SYSTEMS MCP OF CALIFORNIA, INC.	BCS	invoice number inv3653831	620-5600	8.23
P4324-00071	Amazon	BCS	3 invoices	620-4300	899.07
P4324-00072	KIWI CRATE, INC.	BCS	Ouerbacker/Gossett	620-4300	72.88
P4324-00073	KIWI CRATE, INC.	BCS	Berkley-Tran/Sheli	620-4300	134.01
P4324-00074	Amazon	BCS	4 homeschool invoices	620-4300	394.30
P4324-00075	GOLDEN LION TRANS. INC.	BCS	astrocamp 23-24 sy 11/13-11/15	620-5805	5,200.00
P4324-00076	GOLDEN LION TRANS. INC.	BCS	catalina trip 2/28 to 3/1/24	620-5805	3,600.00
P4324-00077	Scholastic, Inc	BCS	Invoice number M74281916	620-4300	131.73
P4324-00078	Scholastic, Inc	BCS	invoice number M74289117	620-4300	138.37
P4324-00079	Ojai Story Telling Festival Brian Bemel	BCS	Invoice #0000024 Kinder fieldtrip	620-5800	280.00
P4324-00080	Amazon	BCS	1 invoice	620-4300	308.81
P4324-00081	Amazon	BCS	1 invoice	620-4300	294.52
P4324-00082	Express Readers Inc	BCS	print curriculum QUO-000330	620-4100	1,857.87
P4324-00083	Amazon	BCS	1 Homeschool Invoice	620-4300	29.97
P4324-00084	No Tears Learning Inc	BCS	TK Curriculum	620-4300	338.33
P4324-00085	Amazon	BCS	3 invoices	620-4300	802.89
P4324-00086	Amazon	BCS	1 invoice	620-4300	329.83
P4324-00087	Amazon	BCS	1 invoice	620-4300	169.76
P4324-00088	Amazon	BCS	1 invoice	620-4300	58.18
P4324-00089	GUIDED DISCOVERIES, INC.	BCS	t shirts and sweatshirts for astrocamp 23-24.	620-4300	345.00
P4324-00090	Amazon	BCS	3 x Homeschool Invoices	620-4300	214.41
P4324-00091	Raptor Technologies	BCS	labels for raptor machine	620-4300	220.00
P4324-00092	Durham School Services	BCS	bus will be reimbursed by TO civic center	620-5805	594.21
P4324-00093	Corporate Coach Charter&Tours	BCS	RT bus for yosemite 2-5 thru 2-9	620-5805	7,565.00
P4324-00094	EDCLUB, INC	BCS	typing program for ms	620-5800	407.70
P4324-00095	Zoom Video Communications	BCS	Contract Sept 30-Sept 29, 2024	620-5800	1,800.00
P4324-00096	Discovery Science Center of LA	BCS	2nd grade field trip 11/15	620-5800	473.00
P4324-00097	Santa Barbara Zoo	BCS	fieldtrip to Santa Barbara Zoo Megan and Dendee	620-5800	536.00
P4324-00098	Amazon	BCS	5 invoices for credit memos	620-4300	11.41
P4324-00099	Amazon	BCS	1x homeschool invoice	620-4300	124.42
P4324-00100	Durham School Services	BCS	RT bus for 2nd grade FT	620-5805	638.71

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Board Report with Fund/Object

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PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P4324-00101	U.S. BANK	BCS	statement date 10-9-23	620-4300	1,299.02
				620-5220	200.00
				620-5800	238.49
				620-5903	76.00
P4324-00102	U.S. BANK	BCS	statement date 10-9-23	620-4300	1,263.23
				620-5220	75.00
				620-5800	90.00
				620-5903	45.20
P4324-00103	VTA CNTY OFFICE OF EDUCATION	BCS	Training for Rebekah 11/7/23	620-5220	50.00
P4324-00104	Amazon	BCS	3 invoices and 1 credit memo	620-4300	457.36
P4324-00105	Amazon	BCS	2 x Homeschool Invoices	620-4300	171.57
P4324-00106	DEMCO, INC.	BCS	chairs for cafeteria	620-4300	1,018.76
P4324-00107	GOLDEN LION TRANS. INC.	BCS	Bus for 4/5 trip to Santa Barbara	620-5805	2,300.00
P4324-00108	Anti-Defamation League	BCS	classroom training	620-5800	8,075.00
P4324-00109	TEXTHELP Inc	BCS	digital subscription for Charlie Zimmer	620-5800	80.00
P4324-00110	Amazon	BCS	4 invoices.	620-4300	823.39
P4324-00111	Performances to Grow On	BCS	field trip for kinder	620-5800	280.00
P4324-00112	Prancers Farm Inc.	BCS	Marsi and Dendee fieldtrip	620-5800	684.00
P4324-00113	Durham School Services	BCS	field trip to santa barbara zoo Megan	620-5805	697.45
P4324-00114	Santa Barbara Adventure Co	BCS	field trip for 3/13 4/5	620-5800	6,156.00
P4324-00115	Studio Channel Islands Art Ce nter	BCS	after school enrichment class	620-5800	3,680.00
P4324-00116	Amazon	BCS	1x Homeschool Invoice	620-4300	143.46
P4324-00117	AoPS Inc Art of Problem Solvin g	BCS	Ouerbacker/ Feldman	620-4300	76.56
				620-5800	90.00
P4324-00118	Amazon	BCS	3 Invoices	620-4300	536.18
P4324-00119	BEP Provision	BCS	invoice 09102023	620-5800	1,016.18
P4324-00120	Amazon	BCS	5 invoices	620-4300	647.44
P4324-00121	Amazon	BCS	16TH-P334-PNHH Lap Top and Classroom Supplies	620-4300	199.58
				620-4400	717.19
P4324-00122	Amazon	BCS	4 invoices1 credit memo	620-4300	334.01
				620-4700	394.12
				620-5800	376.00
P4324-00123	Chumash OAKBROOK PARK CHUMASH INDIAN	BCS	fieldtrip for Kallie and Alanna	620-5800	376.00
P4324-00124	Amazon	BCS	5 Amazon invoices	620-4300	651.60
P4324-00125	U.S. BANK	BCS	statement date 11-7-23	620-4300	99.00
				620-5800	563.90
				620-5903	237.37
P4324-00126	U.S. BANK	BCS	statement date 11-7-23	620-4300	125.43
				620-5220	421.59
				620-5800	288.23
P4324-00127	VTA CNTY OFFICE OF EDUCATION	BCS	teacher induction	620-5800	5,850.00
P4324-00128	Pacific One Source Inc	BCS	20 additional chromebooks Q-34838	620-4300	5,172.75

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Board Report with Fund/Object

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PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P4324-00129	BOARD ON TRACK	BCS	Membership from 01/01/2024-12/31/2024	620-5800	5,500.00
P4324-00130	Amazon	BCS	5 invoices and 1 credit memo	620-4300	912.33
P4324-00131	Liminex, INC.	BCS	teacher/video coferencing 12-23 thru 12-24	620-5800	1,790.00
P4324-00132	Amazon	BCS	4 invoices and 1 credit memo	620-4300	259.32
P4324-00133	MAG INSTRUMENT, INC	BCS	Quote for maglite flashlights	620-4300	1,012.50
P4324-00134	Mystery Science Inc	BCS	Mystery Science	620-5800	1,495.00
P4324-00135	ExploreLearning, LLC	BCS	online curricullum	620-5800	2,965.50
P4324-00136	U.S. BANK	BCS	statement date 12-7-23	620-4300	355.01
				620-5220	1,000.00
				620-5800	1,191.30
				620-5805	424.00
P4324-00137	U.S. BANK	BCS	Statement date 12-7-23	620-4300	128.69
				620-4700	123.78
				620-5220	1,184.65
				620-5800	19.99
P4324-00138	Amazon	BCS	3 invoices	620-4300	160.97
P4324-00139	Amazon	BCS	1 invoice	620-4300	52.04
P4324-00140	Amazon	BCS	4 invoices and 6 credits	620-4300	592.83
Total Number of POs			167	Total	1,318,084.87

Fund Recap

Fund	Description	PO Count	Amount
620	Charter Enterprise	5	97,717.34
	Total Fiscal Year 2023		97,717.34
620	Charter Enterprise	162	1,220,367.53
	Total Fiscal Year 2024		1,220,367.53
	Total		1,318,084.87

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1 message

Mon, Jan 8, 2024 at 4:18 AM



Total spend ¹	\$1,108.90
Total savings ²	\$48.37 Explore savings
Number of orders	18
Average spend per order	\$61.61

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Bridges Charter School Personnel Report Jan. 16, 2024

Certificated

Certificated Employment:

Berkley-Tran, Michelle: Homeschool Teacher Student Based FTE 08/18/2022
 Campbell, Amy: Resource Teacher 1 FTE 08/12/2022
 Chisum, Megan: Teacher #62 1 FTE 08/12/2022 Grade 2
 Delgado, Norma: Teacher #101 1 FTE 08/01/2022
 Fischer, Jess: Teacher #34 1 FTE 08/12/2022 Middle School
 Keller Teri Homeschool Teacher Student Based FTE 08/18/2022
 Gore, Marsi: Teacher #33 1 FTE 08/12/2022 Grade 1
 Harris, Jeff: RTI Coordinator #104 1 FTE 08/01/2022
 Holder, Carmen: Teacher #7 1 FTE 08/12/2022 Kindergarten
 Isaacson, Katherine: Teacher #6 1 FTE 08/12/2022 Grade 3
 Lopez, Sarena: Teacher #12 1 FTE 08/12/2022 Grade 4/5
 Eskilson, Taylor: Teacher #40 1 FTE 08/12/2022 Grade 4/5
 McCarthy, Cindy: Assistant Director #74 1 FTE 07/01/2022
 Morgan, Michelle: School Counselor #98 .6875 FTE 07/01/2022
 Moss, Dendee: Teacher #13 1 FTE 08/12/2022 Grade 2
 Ornstein, Laura: Teacher #73 1 FTE 08/12/2022
 Ouerbacker, Darcie: Homeschool Teacher Student Based FTE 08/18/2022
 Rusconi-Pecchi, Alanna: Teacher #3 1 FTE 08/12/2022 Grade 1
 Sanders, John: Teacher #42 1 FTE 08/12/2022 Middle School
 Simon, Kelly: Director #1 1 FTE 07/01/2022
 Stifel, Skye: School Psychologist #118, .1 FTE 07/01/2022
 Villalpando, Tracy: Teacher #4, 1 FTE 08/18/2022

Certificated Employment by Employment Code 80021.1(b): Special Education Teaching Credential

Certificated Resignations:

Certificated Change in Hours:

Classified

Classified Employment

Beard, Lindsay: PE Specialist #30 1 FTE 8/18/2022
 Brown, Kami: Administrative Coordinator #20 1 FTE 08/18/2022
 Cayce, Katherine: Instructional Aide #126 .2250 FTE 09/11/2023
 Cayce, Katherine: Homeschool Specialist #140 .0500 FTE 09/11/2023
 Douglas, Hafiza: Office Assistant/Health Tech, #128 .86250 FTE 08/08/2022
 Freedman, Emily: Homeschool Specialist #134 .0375FTE 09/11/2023
 Gughan, Ryan: Music Specialist #93 .38750 FTE 01/03/2023
 Gaughann, Ryan: Homeschool Specialist #113 .06250 FTE 01/03/2023

Hinricher, Justyn: Childcare Leader #32 .0125 FTE 08/18/2022
 Giegel, Jennifer: Childcare assistant #68 0.28125FTE 05/15/2023
 Giegel, Jennifer: Instructional Aide #127 0.53125FTE 05/15/2023
 Koski, Courtney: Instructional AIDE #88 .6250 FTE 08/18/2022
 Lyden, Amy: Food Service Assistant, #109 0.43125 FTE 08/10/23
 Nelson, Jeanette: Cafeteria Support #107 .78750 FTE 08/18/2022
 Parades, Veronica: Office Assistant #57 .81875 FTE 12/14/22-
 Paz, Juliana: Custodian #17 .8750 FTE 08/01/2022
 Paz, Julio: Custodian #18 .75 FTE 08/01/2022
 Pollard, Summer EL Liaison #122 .640 FTE 08/18/2022
 Richmond, Fawnne: #105 Office Assistant Homeschool .20 FTE 08/17/2023
 Ryan, Colleen: Instructional Aide #121 .63125 FTE 08/18/2022
 Schletewitz, Rebekah: Library Specialist #23 .30 FTE 08/18/2022
 Schletewitz, Rebekah: Homeschool Specialist #111 .1 FTE 08/18/2022
 Schletewitz, Rebekah: Art Specialist #56 0.6 FTE 08/18/2022
 Selim, Cori: Homeschool Specialist # 131 .075 FTE 08/18/2022
 VanHorn, Darla: Instructional Aide #64 .5750 FTE 08/18/2022

Classified Resignations:

Cunningham, Rynne: Childcare Leader #82 .38540 FTE 08/28/2023
 Vega, Jennifer: Childcare Leader #139 .4250 FTE 12/15/2023
 Loitz, Martine: Homeschool Specialist #133 .20625 FTE 012/20/2023

Classified Terminations:

Coversheet

Approval of 2023-24 CARS Winter Release

Section:	VII. Business and Operations
Item:	A. Approval of 2023-24 CARS Winter Release
Purpose:	Vote
Submitted by:	
Related Material:	2023-24 BRIDGES CARS Winter Release.pdf

BRIDGES Charter (56 10561 0121756)

Status: Certified
 Saved by: Rudy Calasin
 Date: 12/15/2023 1:46 PM

2021–22 Title I, Part A LEA Closeout Report

Report fiscal year expenditures to determine 2021–22 Title I, Part A unspent funds.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2021–22 Reported Carryover

2021–22 Title I, Part A LEA available allocation	\$11,589
Expenditures through September 30, 2022	\$9,885
Carryover as of September 30, 2022	\$1,704
Amount of funds CDE invoiced the LEA, if applicable	\$0
Adjusted carryover amount	\$1,704

2021–22 Final Expenditures

2021–22 Expenditures as of September 30, 2023 (Including liquidation of obligations not later than 90 days after September 30, 2023)	\$1,704
Amount of unspent funds to be invoiced by CDE	\$0

Warning

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

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Date: 12/15/2023 1:46 PM

2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021–22 Title II, Part A allocation	\$5,420
2021–22 Title II, Part A total apportionment issued	\$5,420
Transferred–in amount	\$0
Transferred–out amount	\$0
2021–22 Total allocation	\$5,420

Professional Development Expenditures

Professional development for teachers	\$5,420
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$5,420
2021–22 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2021–22 total allocation	

*****Warning*****

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Report Date:12/15/2023

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

Saved by: Rudy Calasin

Date: 12/15/2023 1:46 PM

2021–22 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2021–22 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$0
2021–22 Title IV, Part A LEA available allocation	\$10,000

Final Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$2,000
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$8,000
Technology Infrastructure	\$0
Total expenditures	\$10,000
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

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Report Date:12/15/2023

R02

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BRIDGES Charter (56 10561 0121756)

Status: Certified

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Date: 12/15/2023 1:46 PM

2022–23 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2022–23 allocation to determine funds to be carried over.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

Carryover Calculation

2022–23 Title I, Part A LEA allocation	\$10,976
Transferred-in amount	\$0
2022–23 Title I, Part A LEA available allocation	\$10,976
Expenditures and obligations through September 30, 2023	\$10,976
Carryover as of September 30, 2023	\$0
Carryover percent as of September 30, 2023	0.00%

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

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Date: 12/15/2023 1:46 PM

2022–23 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2022–23 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$0
2022–23 Title IV, Part A LEA available allocation	\$10,000

Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$2,000
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$8,000
Technology Infrastructure	\$0
Total expenditures	\$10,000
Carryover as of September 30, 2023	\$0

*****Warning*****

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Report Date:12/15/2023

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California Department of Education

Consolidated Application

BRIDGES Charter (56 10561 0121756)

Status: Certified
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2023–24 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
 Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2023–24 Title II, Part A allocation	\$4,774
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2023–24 Title II, Part A allocation after transfers out	\$4,774

Title IV, Part A Transfers

2023–24 Title IV, Part A allocation	\$10,000
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2023–24 Title IV, Part A allocation after transfers out	\$10,000

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Report Date:12/15/2023

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California Department of Education

Consolidated Application

BRIDGES Charter (56 10561 0121756)

Status: Certified

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Date: 12/15/2023 1:46 PM

2023–24 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2023–24 Title I, Part A LEA allocation (+)	\$10,847
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2023–24 Title I, Part A LEA available allocation	\$10,847

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	
Local neglected institutions reservation	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	
Local delinquent institutions reservation	
Direct or indirect services to homeless children, regardless of their school of attendance	\$100

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2023–24 Approved indirect cost rate	4.94%
Indirect cost reservation	\$511
Administrative reservation	\$1,116

Reservation Summary

Total LEA required and authorized reservations	\$1,727
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$9,120

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Report Date:12/15/2023

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

Saved by: Rudy Calasin

Date: 12/15/2023 1:46 PM

2023–24 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2023–24 Title II, Part A allocation	\$4,774
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2023–24 Total allocation	\$4,774
Administrative and indirect costs	\$0
Reservation for equitable services for nonprofit private schools	\$0
2023–24 Title II, Part A adjusted allocation	\$4,774

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Report Date:12/15/2023

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

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Date: 12/15/2023 1:46 PM

2023–24 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2023–24 Title IV, Part A LEA allocation	\$10,000
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2023–24 Title IV, Part A LEA available allocation	\$10,000

Reservations

Indirect cost reservation	\$0
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2023–24 Title IV, Part A LEA adjusted allocation	\$10,000

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Report Date:12/15/2023

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

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Date: 12/15/2023 1:46 PM

2023–24 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

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Report Date:12/15/2023

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California Department of Education

BRIDGES Charter (56 10561 0121756)

Consolidated Application

Status: Certified
 Saved by: Rudy Calasin
 Date: 12/15/2023 1:46 PM

2023–24 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options Within the LEA

Select the highest to lowest school ranking method

Select a low income measure FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2022–23) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
BRIDGES Charter	0121756	K	8	1	351	63

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California Department of Education

BRIDGES Charter (56 10561 0121756)

Consolidated Application

Status: Certified
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 Date: 12/15/2023 1:46 PM

2023–24 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

Is a single school LEA

Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

a - Below LEA average and at or above 35% student low income

d - Waiver for a desegregation plan on file

e - Grandfather provision

f - Feeder pattern

Low income measure

FRPM

Ranking Schools Highest to Lowest

Within the LEA

LEA-wide low income %

17.95%

Available Title I, Part A school allocations

\$9,120

Available parent and family engagement reservation

\$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2022–23 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
BRIDGES Charter	0121756	1	351	63	17.95	*	*	1	144.76	9119.88	\$0	\$0	9119.88	

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California Department of Education**Consolidated Application**

BRIDGES Charter (56 10561 0121756)

Status: Certified

Saved by: Rudy Calasin

Date: 12/15/2023 1:46 PM

2023–24 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
BRIDGES Charter	0121756	N			

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Coversheet

Approval of 2022-23 Audit Report

Section:	VII. Business and Operations
Item:	B. Approval of 2022-23 Audit Report
Purpose:	Vote
Submitted by:	
Related Material:	BridgesCharterSchoolGov23.pdf BridgesCharterSchoolRpt23.pdf



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Board of Directors and Management
BRIDGES Charter School
Thousand Oaks, California

We have audited the financial statements of BRIDGES Charter School (the School) as of and for the year ended June 30, 2023, and have issued our report thereon dated October 31, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements.

As discussed in Note 1 to the financial statements, effective July 1, 2022, the School adopted new accounting guidance for leases. The guidance requires lessee to recognize a right-of-use asset and corresponding liability for all operating leases with lease terms greater than one year. As a result of the implementation of this guidance, the School has reported a right-of-use asset and corresponding liability.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- The depreciation and amortization rates on capital assets is based on management's estimate of the useful lives of those assets;
- The loss contingency is based on management's estimate of the result of a potential review and audit by the Internal Revenue Service related to the Employee Retention Credit funds received.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Board of Directors and Management
BRIDGES Charter School
Page 3


Supplementary information in relation to the financial statements as a whole

With respect to the supplementary information required by the California Department of Education (the schedule of average daily attendance, schedule of instructional time, reconciliation of annual financial report with audited financial statements, and the notes to the supplementary information), accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 31, 2023.

The supplementary information required by the California Department of education (the local education agency organization structure), accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we did not express an opinion or provide any assurance on it.

* * *

This communication is intended solely for the information and use of the board of directors and management of BRIDGES Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Glendora, California
October 31, 2023

**BRIDGES CHARTER SCHOOL
CHARTER NO. 1203**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023



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**BRIDGES CHARTER SCHOOL
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INDEPENDENT AUDITORS' REPORT

Board of Directors
BRIDGES Charter School
Thousand Oaks, California

Report on the Financial Statements

Opinion

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

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

Basis for Opinion

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

Emphasis-of-Matter

As discussed in Note 1 to the financial statements, effective July 1, 2022, the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating leases with lease terms greater than one year. As a result of the implementation of this guidance, the School has reported a right-of-use lease asset and corresponding lease liability. Our opinion is not modified with respect to this matter.

Board of Directors
BRIDGES Charter School

Responsibilities of Management's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

Board of Directors
BRIDGES Charter School

Other Matters

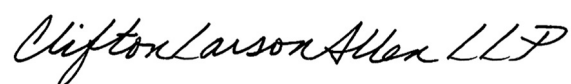
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The schedule of average daily attendance (ADA), schedule of instructional time and reconciliation of the annual financial and budget report with the audited financial statements are presented for purposes of additional analysis and are not a required part of the basic 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The local education agency organization structure is the responsibility of management, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 31, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 School'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 School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
October 31, 2023

BRIDGES CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,771,853
Accounts Receivable - Federal and State	666,267
Accounts Receivable - Other	193,528
Prepaid Expenses	31,111
Total Current Assets	<u>2,662,759</u>

PROPERTY AND EQUIPMENT

Building	270,125
Equipment	74,082
Less: Accumulated Depreciation	<u>(117,904)</u>
Total Property and Equipment	226,303

Operating Right-of-Use Asset	<u>15,869</u>
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Total Assets	<u><u>\$ 2,904,931</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 265,585
Deferred Revenue	85,815
Current Lease Liability - Operating	14,167
Total Current Liabilities	<u>365,567</u>

LONG-TERM LIABILITIES

Long-Term Lease Liability - Operating	1,702
Contingent Liability	<u>252,131</u>
Total Long-Term Liabilities	<u>253,833</u>

Total Liabilities	619,400
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NET ASSETS

Net Assets Without Donor Restrictions	1,679,763
Net Assets with Donor Restrictions	<u>605,768</u>
Total Net Assets	<u>2,285,531</u>

Total Liabilities and Net Assets	<u><u>\$ 2,904,931</u></u>
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See accompanying Notes to Financial Statements.

**BRIDGES CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
State Revenue:			
State Aid	\$ 1,051,652	\$ -	\$ 1,051,652
Other State Revenue	365,558	512,054	877,612
Federal Revenue:			
Grants and Entitlements	484,181	-	484,181
Local Revenue:			
In-Lieu Property Tax Revenue	2,326,454	-	2,326,454
Interest Income	51,096	-	51,096
Other Grants and Entitlements	317,896	-	317,896
Other Revenue	198,709	-	198,709
Net Assets Released from Restrictions	274,300	(274,300)	-
Total Revenue	<u>5,069,846</u>	<u>237,754</u>	<u>5,307,600</u>
EXPENSES AND LOSSES			
Program Services	3,430,578	-	3,430,578
Management and General	1,433,701	-	1,433,701
Total Program Expenses	<u>4,864,279</u>	<u>-</u>	<u>4,864,279</u>
Contingent Loss	252,131	-	252,131
Total Expenses and Losses	<u>5,116,410</u>	<u>-</u>	<u>5,116,410</u>
CHANGE IN NET ASSETS	(46,564)	237,754	191,190
Net Assets - Beginning of Year	<u>1,726,327</u>	<u>368,014</u>	<u>2,094,341</u>
NET ASSETS - END OF YEAR	<u><u>\$ 1,679,763</u></u>	<u><u>\$ 605,768</u></u>	<u><u>\$ 2,285,531</u></u>

See accompanying Notes to Financial Statements.

**BRIDGES CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Total Expenses
Employee Salaries	\$ 2,032,765	\$ 451,244	\$ 2,484,009
Employee Benefits	781,570	162,764	944,334
Occupancy Costs	19,861	229,888	249,749
Books and Supplies	268,147	6,374	274,521
Services and Other Operating Services	327,691	562,611	890,302
Depreciation	544	20,820	21,364
	<hr/>	<hr/>	<hr/>
Total Functional Expenses	<u>\$ 3,430,578</u>	<u>\$ 1,433,701</u>	<u>\$ 4,864,279</u>

See accompanying Notes to Financial Statements.

**BRIDGES CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 191,190
Adjustments to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	21,364
Noncash Lease Expense	13,771
Noncash Contingent Loss	252,131
Change in Operating Assets:	
Accounts Receivable - Federal and State	(261,659)
Accounts Receivable - Other	(15,695)
Prepaid Expenditures	5,113
Change in Operating Liabilities:	
Accounts Payable	99,944
Deferred Revenue	27,279
Lease Liability - Operating	(13,771)
Net Cash Provided by Operating Activities	<u>319,667</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

319,667

Cash and Cash Equivalents - Beginning of Year

1,452,186**CASH AND CASH EQUIVALENTS - END OF YEAR**\$ 1,771,853**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Cash Paid for Interest	<u><u>\$ 629</u></u>
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See accompanying Notes to Financial Statements.

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

BRIDGES Charter School (the School) is a nonprofit public charter school approved by the Ventura County Office of Education, which started operations in September 2010. The Board of Directors is elected independent of any Ventura County Office of Education appointments. The School board is responsible for approving their own budgets and accounting related activities.

The School is funded principally through State of California public education monies received through the California Department of Education (CDE).

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly, reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and support services benefited. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Receivables

Accounts receivable consists of funds due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property and Equipment

Property and equipment are stated at cost, if purchased, or at estimated fair value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense for the year ended June 30, 2023 was \$21,364.

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The School leases a copier. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on our balance sheets.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses its incremental borrowing rate or a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. According, 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 (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed 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-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The School does not currently have any net assets with donor restrictions that are perpetual in nature. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue Recognition

Amounts received from the CDE are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for general operating use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenses in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the School has conditional grants of \$84,556 which is recognized as deferred revenue in the statement of financial position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt School return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standards

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2016-02, Leases (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the requirements of the guidance effective July 1, 2022 and has applied the provisions of this standard to the beginning of the period of adoption. The implementation of this standard resulted in the School reporting a right-of-use asset and lease liability.

Evaluation of Subsequent Events

The School has evaluated subsequent events through October 31, 2023, the date these financial statements were available to be issued. There were no subsequent events requiring recognition or disclosure.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise of the following:

Cash and Cash Equivalents	\$ 1,771,853
Accounts Receivable - Federal and State	666,267
Accounts Receivable - Other	193,528
Less: Net Assets with Donor-Restrictions	(605,768)
Total	<u>\$ 2,025,880</u>

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains substantially all of its cash in the Ventura County Treasury (the County). The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at cost which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized.

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. As of June 30, 2023, the School was not exposed to any such credit risk.

NOTE 4 ACCOUNTING SERVICES

The Ventura County Schools Business Services Authority charges the School an administration fee for accounting services. The administrative fee was \$346,371 for the year ended June 30, 2023.

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

Subject to Expenditures for Specified Purpose:

Expanded Learning Opportunities Program	\$ 64,779
Child Nutrition Program	92,815
Educator Effectiveness	41,876
Lottery	90,174
Arts, Music, and Instructional Materials Block Grant	180,919
Learning Recovery Emergency Block Grant	135,205
Total	<u>\$ 605,768</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose for the year ended June 30, 2023:

Satisfaction of Purpose Restrictions:

Expanded Learning Opportunities Program	\$ 50,000
Child Nutrition Program	73,808
Educator Effectiveness	28,266
Lottery	48,902
Special Education	24,669
Expanded Learning Opportunities Grant	48,655
Total	<u>\$ 274,300</u>

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 LEASES

The School leases a copier under a long-term, non-cancelable lease agreement. The lease expires August 2024 and is expected to be renewed or replaced by a similar lease. The lease was calculated at 2.84% based on the School's incremental costs of borrowing.

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023 is as follows:

Year	Operating Leases
2024	\$ 14,400
2025	1,703
Total Lease Payments	16,103
Less: Interest	(234)
Present Value of Lease Liabilities	<u>\$ 15,869</u>

The School recorded \$13,771 in lease expense for the year ended June 30, 2023.

NOTE 7 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the State of California. Certificated 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 this multiemployer defined benefit pension plan are different from single employer plans because: (a) assets contributed to the multiemployer 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 School chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

California State Teachers' Retirement System (CalSTRS)

Plan Description

The School contributes to the State Teachers' Retirement Plan (STRP), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). Plan information for STRP is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Annual Comprehensive Financial Report and Actuarial Valuation Report for the year ended June 30, 2022, total STRP plan net assets are \$300.0 billion, the total actuarial present value of accumulated plan benefits is \$369.5 billion, contributions from all employers totaled \$6.5 billion, and the plan is 81% funded. The School did not contribute more than 5% of the total contributions to the plan. Copies of the CalSTRS annual comprehensive financial reports may be obtained from CalSTRS.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contribution</u>
2021	\$ 283,071	100%
2022	329,108	100%
2023	367,047	100%

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

California Public Employees' Retirement System (CalPERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Measurement Report for the year ended June 30, 2022, the School Employer Pool total plan assets are \$79.4 billion, the present value of accumulated plan benefits is \$113.8 billion, contributions from all employers totaled \$3.6 billion, and the plan is 69.8% funded. The school did not contribute more than 5% of the total contributions to the plan. Copies of the CalPERS' annual comprehensive financial reports may be obtained from CalPERS.

Funding Policy

Active plan members are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 7.0% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2023 was 25.37%. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to CalPERS for the past three fiscal years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contribution</u>
2021	\$ 70,117	100%
2022	110,093	100%
2023	116,858	100%

**BRIDGES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 CONTINGENCIES, RISKS, AND UNCERTAINTIES

Loss Contingency

The School has received federal funds related to the Employee Retention Credit which is subject to review and audit by the Internal Revenue Service. The School has determined that the likelihood of loss in the event of a review and audit is probable based on the lack of documentation to support the credits claimed. The amount of the potential loss is calculated at \$252,131 and a contingent liability has been accrued.

State and Federal Allowances, Awards and Grants

The School 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 required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

**BRIDGES CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE – UNAUDITED
YEAR ENDED JUNE 30, 2023**

BRIDGES Charter School, (the School) is a nonprofit public charter school serving students from kindergarten through eighth grade. It commenced operations in the beginning of the 2010-11 fiscal year. The mission of BRIDGES Charter School is to educate the whole child using a combination of innovative curriculum and instruction along with social/emotional education embedded in the program. Students will be enabled to reach their innate intellectual, creative, and leadership potentials, through our commitment to nourish curiosity, compassion, independence, resourcefulness, and respect for diversity.

The charter was granted in May 6, 2010 by the Ventura County Office of Education and the California Department of Education.

The charter school number is 1203.

The Board of Directors and the administrator for the fiscal year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires
Katerina Yevmenkina	President	June 2026
Ozge Gunday Heerma	Vice President	June 2024
Nikkie Hashemi	Parliamentarian	June 2026
Nicole Taylor	Secretary	June 2024
Keith Wheeler	Member	June 2024

ADMINISTRATORS

Kelly Simon	Director
Tami Peterson	Chief Business Official

BRIDGES CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2023

	Second Period Report Certificate # D453FEB0		Annual Report Certificate # 9C3DF3F4	
	Classroom Based	Total Regular ADA	Classroom Based	Total Regular ADA
TK/K-3	126.59	164.90	127.31	165.93
Grades 4-6	96.34	114.13	97.35	115.85
Grades 7-8	44.73	46.86	44.10	46.38
ADA Totals	<u>267.66</u>	<u>325.89</u>	<u>268.76</u>	<u>328.16</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**BRIDGES CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023**

Grade Level	Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Grade K	36,000	44,000	176	In Compliance
Grade 1	50,400	51,645	176	In Compliance
Grade 2	50,400	51,645	176	In Compliance
Grade 3	50,400	51,645	176	In Compliance
Grade 4	54,000	54,085	176	In Compliance
Grade 5	54,000	54,085	176	In Compliance
Grade 6	54,000	56,182	176	In Compliance
Grade 7	54,000	56,182	176	In Compliance
Grade 8	54,000	56,182	176	In Compliance

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**BRIDGES CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

June 30, 2023 Annual Financial and Budget Report Net Assets	\$ 2,537,662
Adjustments and Reclassifications:	
Post Closing Entry - Recording Contigent Loss and Liability	<u>(252,131)</u>
June 30, 2023 Audited Financial Statement Net Assets	<u><u>\$ 2,285,531</u></u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**BRIDGES CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance is a measurement of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 2 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of the California Education Code. Since the School offers only an independent study program, therefore, minimum instructional minute requirements are not applicable.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



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

Board of Directors
BRIDGES Charter School
Thousand Oaks, 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 BRIDGES Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated October 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School'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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Directors
BRIDGES Charter School

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

CliftonLarsonAllen LLP

Glendora, California
October 31, 2023



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Directors
BRIDGES Charter School
Thousand Oaks, California

Report on State Compliance

Opinion on State Compliance

We have audited BRIDGES Charter School (the School) compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, applicable to the School's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the School complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with 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 School's compliance with the compliance requirements referred to above.

Responsibilities of Management for State 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 School's state programs.

Board of Directors
BRIDGES Charter School

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the *2022-23 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 School's compliance with the requirements of state programs as a whole. In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 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 School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 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 School's internal controls over compliance. Accordingly, we express no such opinion; and

Board of Directors
BRIDGES Charter School

- Select and test transactions and records to determine the School's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

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

Board of Directors
BRIDGES Charter School

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 Auditors' 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 results of testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
October 31, 2023

**BRIDGES CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Section I – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section II – State Compliance Findings

Our audit did not disclose any matters required to be reported in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**BRIDGES CHARTER SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

There were no findings for the prior year.



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Coversheet

2024-2025 Calendar

Section:	VII. Business and Operations
Item:	C. 2024-2025 Calendar
Purpose:	Vote
Submitted by:	
Related Material:	<u>_2024-2025 School Calendar - Draft.pdf</u>

2024-2025 School Calendar														Days													
							Key Dates/Explanation							Aug	8												
July 2024							Student Days: 0							January 2025			Student Days: 18 4M / 14R			Sept	20						
Su	M	Tu	W	Th	F	Sa	4, Holiday Independence Day							Su	M	Tu	W	Th	F	Sa	1 Holiday (No School)			Oct	21		
	1	2	3	4	5	6											1	2	3	4	2 - 3 Winter Break (No School)			Nov	14		
7	8	9	10	11	12	13								5	6	7	8	9	M	11	17 End 1st Semester Grades 6-8			Dec	15		
14	15	16	17	18	19	20								12	13	14	15	16	M	18	20 Holiday Martin Luther King (No School)			Jan	18		
21	22	23	24	25	26	27								19	20	S	22	23	M	25	21 Staff Development (No School)			Feb	18		
28	29	30	31				ELOP 0 ESY 0							26	27		28	29	30	M		ELOP Jan 2, 3, 21			Mar	20	
							2024-2025 School Calendar														Student Days: 18 3M / 15R			Apr	16		
August 2024							Student Days: 8 4M/4R							February 2025							Student Days: 18 3M / 15R			May	20		
Su	M	Tu	W	Th	F	Sa								Su	M	Tu	W	Th	F	Sa	14 Local Lincoln Birthday Holiday (No School)			June	5		
				1	2	3														1	17 Holiday Washington Birthday (No School)			TOTAL	175		
4	5	6	7	8	9	10	15 16, 20 Staff Development (No School)							2	3	4	5	6	M	8	28 End 2nd Trimester Grades Tk - 5						
11	12	13	14	15	16	17	19 Teacher Workday (No School)							9	10	11	12	13	14	15				Aug	4	4	
18	W	S	M	M	M	24	21 First Day of School, 21, 22, 23, Minimum Days							16	17	18	19	20	M	22				Sept	4	16	
25	26	27	28	29	M	31								23	24	25	26	27	M		ELOP Feb 14			Oct	2	14 5	
							ELOP Aug 12 - 16, 19 - 20														Student Days: 20 3M / 17R			Nov	3	11	
							ESY Aug 1-14														Student Days: 20 3M / 17R			Dec	3	12	
September 2024							Student Days: 20 4M / 16R							March 2025							Student Days: 16 2M / 14R			Jan	4	14	
Su	M	Tu	W	Th	F	Sa								Su	M	Tu	W	Th	F	Sa	7 Staff Development (No School)			Feb	3	15	
1	2	3	4	5	M	7	2 Holiday Labor Day (No School)													1				Mar	3	17	
8	9	10	11	12	M	14								2	3	4	5	6	S	8				Apr	2	14	
15	16	17	18	19	M	21								9	10	11	12	13	M	15				May	4	16	
22	23	24	25	26	M	28								16	17	18	19	20	M	22				June	5		
29	30						ELOP 0 days							23	24	25	26	27	M	29				Total	37	133 5 175	
														30	31						ELOP Mar 7						
October 2024							Student Days: 21 5E / 2M / 14R							April 2025							Student Days: 20 4M / 16R						
Su	M	Tu	W	Th	F	Sa								Su	M	Tu	W	Th	F	Sa	14 - 17 SCIENCE CAST						
				1	2	3	5	3 Holiday Rosh Hashanah (No School) Local							1	2	3	M	5	18 Spring Break (No School)							
6	7	8	9	10	M	12	4 Staff Development (No School)							6	7	8	9	10	M	12	21 - 25 Spring Break (No School)						
13	14	15	16	17	M	19	21 - 25 Conference week Grades TK-8 Early Release 12:30							13	14	15	16	17	18	19	CAASPP ELA CAT Window April 28 May 2						
20	E	E	E	E	E	26	ELOP Oct 4							20	21	22	23	24	25	26	ELOP April 18., 21, 22, 23						
27	28	29	30	31										27	28	29	30										
November 2024							Student Days: 14 3M / 11R							May 2025							Student Days: 16 2M / 14R						
Su	M	Tu	W	Th	F	Sa								Su	M	Tu	W	Th	F	Sa	14 - 17 SCIENCE CAST						
					S	2	1 Staff Development (No School)											1	M	3	18 Spring Break (No School)						
3	4	5	6	7	M	9	11 Holiday Veteran's Day (No School)							4	5	6	7	8	M	10	21 - 25 Spring Break (No School)						
10	11	12	13	14	M	16	15 End of 1st Trimester (TK - 5)							11	12	13	14	15	M	17	CAASPP ELA CAT Window May 5 - 9						
17	18	19	20	21	M	23	25 - 29 Fall Break (No School)							18	19	20	21	22	23	24	CAASPP CAT MATH Window May 12 - 16						
24	25	26	27	28	29	30	28 Holiday 29 Local Holiday (No School)							25	26	27	28	29	M	31	CAASPP MATH Performance Window May 19 - 22						
							ELOP Nov 1, 11, 25, 26, 27														23 Local Holiday (No School)						
December 2024							Student Days: 15 3M / 12R							June 2025							Student Days: 20 4M / 16R						
Su	M	Tu	W	Th	F	Sa								Su	M	Tu	W	Th	F	Sa	26 Holiday Memorial Day (NoSchool)						
1	2	3	4	5	M	7	23, 26, 27, 30, Winter Break (No School)							1	M	M	M	M	M	7	ELOP May 23						
8	9	10	11	12	M	14	24, 25, 31 Holiday (No School)							8	S	W	11	12	13	14	6 End 3rd Trimester						
15	16	17	18	19	M	21	ELOP Dec 26, 27							15	16	17	18	19	20	21	6 End 2nd Semester						
22	23	24	25	26	27	28								22	23	24	25	26	27	28	6 Last Day of School						
29	30	31												29	30						9 Staff Development (No School)						
														July 2025							Student Days: 5 5M						
														Su M Tu W Th F Sa							10 Teacher Workday (No School)						
														1 2 3 4 5							19 Holiday(Juneteenth National Independence Day)Office Closed						
														6 7 8 9 10 11 12							ELOP June 9 - 13						
														13 14 15 16 17 18 19							ESY June 16 - 20, 23-27, 30 (** 9 days in August)						
														20 21 22 23 24 25 26													
														27 28 29 30 31							ELOP 0 ESY 0						
175 Student Days							4 Local Holiday (No School)							ESY Extended School Year							Approved						
8 Staff Development Days (no school)							10 Legal Holidays (No School)							ELOP - Child Care													
2 Teacher Work Days (no School)																											

Coversheet

2024-2025 Bell Schedule

Section:	VII. Business and Operations
Item:	D. 2024-2025 Bell Schedule
Purpose:	Vote
Submitted by:	
Related Material:	Bell Schedule 2024-2025 Draft.pdf

Bridges Charter School: Bell Schedule 2024- 2025

Daily Schedule: Mon -Thurs TK	Friday & Minimum Day Schedule TK	Early Release Schedule TK
8:20-10:00 Instructional Block 1 (100)	8:20-10:00 Instructional Block 1 (100)	8:20-9:50 Instructional Block 1 (100)
10:00-10:20 Healthy Snack & PE (20)	10:00-10:20 Healthy Snack & PE (20)	10:00-10:20 Healthy Snack & PE (30)
10:20 -12:00 Instructional Block 2 (110)	10:20 -12:00 Instructional Block 2 (110)	10:20-12:00 Instructional Block 2 (100)
12:00-12:30 Lunch (30 minutes)	12:00-12:30 Lunch (30 minutes)	12:00-12:30 Lunch (30 minutes)
12:30 - 12:40 Closing Circle	12:30 - 12:40 Closing Circle	
SCHOOL ENDS AT 12:40 Daily	SCHOOL ENDS AT 12:40 Daily	
36650 Total Instructional Minutes (required 36,000) 170 Student Days @ 210 minutes 5 Student Days @ 190 minutes		

Approved

Bridges Charter School: Bell Schedule 2024- 2025

Daily Schedule: Mon -Thurs Kindergarten	Friday & Minimum Day Schedule Kindergarten	Early Release Schedule
<p>8:20-9:50 Instructional Block 1 (90)</p> <p>9:50-10:20 Healthy Snack & PE (30)</p> <p>10:20-12:30 Instructional Block 2 (130)</p> <p>12:30-1:00 Lunch (30 minutes)</p> <p>SCHOOL ENDS AT 1:00 DAILY</p> <p>38,350 Total Instructional Minutes (required 36,000) 170 Student Days @ 220 minutes 5 Student Days @ 190</p>	<p>8:20-9:50 Instructional Block 1 (90)</p> <p>9:50-10:20 Healthy Snack & PE (30)</p> <p>10:20-12:30 Instructional Block 2 (130)</p> <p>12:30-1:00 Lunch (30 minutes)</p> <p>SCHOOL ENDS AT 1:00 DAILY</p>	<p>8:20-9:50 Instructional Block 1 (90)</p> <p>9:50-10:20 Healthy Snack & PE (30)</p> <p>10:20-12:00 Instructional Block 2 (100)</p> <p>12:00-12:30 Lunch (30 minutes)</p>

Approved

Bridges Charter School: Bell Schedule 2024- 2025

Daily Schedule: Mon -Thurs 1st – 3rd Grades	Friday & Minimum Day Schedule 1st – 3rd Grades	Early Release Schedule (Conference Week, and last 2 days of school)
8:20-9:35 Instructional Block 1 (75) 9:35-9:55 Nutrition/Active Play (20) 9:55-11:10 Instructional Block 2 (75) 11:10 -11:45 LUNCH (35) 11:45 - 1:10 Instructional Block 3 (85) 1:10-1:30 Active Play (20) 1:30-2:45 Instructional Block 4 (75)	8:20-9:45 Instructional Block 1 (85) 9:45-10:05 Nutrition/Active Play (20) 10:05-11:20 Instructional Block 2 (75) 11:10 -11:45 LUNCH (35) 11:45-1:30 Instructional Block 3 (95)	8:20-9:30 Instructional Block 1 (70) 9:30-9:50 Nutrition/Active Play (20) 9:50-11:00 Instructional Block 2 (70) 11:00-11:30 LUNCH (30) 11:30-12:30 Instructional Block 3 (60)
51,665 Total Instructional Minutes (required 50,400) 176 Student Days 133@310 37@255 5@200		

Approved

Bridges Charter School: Bell Schedule 2024- 2025

Daily Schedule: Mon -Thurs 4th – 5th Grades	Friday & Minimum Day Schedule 4th – 5th Grades	Early Release Schedule (Conference Week and last 2 days of school)
8:20-10:10 Instructional Block 1 (110)	8:20-10:10 Instructional Block 1 (110)	8:20-9:50 Instructional Block 1 (90)
10:10-10:30 Nutrition/Active Play (20)	10:10-10:30 Nutrition/Active Play (20)	9:50-10:10 Nutrition/Active Play (20)
10:30-11:45 Instructional Block 2 (75)	10:30-11:45 Instructional Block 2 (75)	10:10-11:30 Instructional Block 2 (80)
11:45-12:20 LUNCH (35)	11:45-12:20 LUNCH (35)	11:30-12:00 LUNCH (30)
12:20 - 2:45 Instructional Block 3 (145)	12:30-1:30 Instructional Block 3 (60)	12:00-12:30 Instructional Block 3 (30)
54,325 Total Instructional Minutes (required 54,000) 176 Student Days 133@330 37@255 5@200		

Approved

Bridges Charter School: Bell Schedule 2024- 2025

Daily Schedule: Mon -Thurs 6th-8th Middle School	Friday & Minimum Day Schedule 6th-8th Middle School	Early Release Schedule (Conference Week, and last day of school)
8:20 – 8:55 1st period Homeroom (30) 8:55 - 8:58 Passing (3) 8:58 – 9:58 2nd Period (60) 9:58 - 10:13 Nutrition (15) 10:13 - 11:13 3rd Period (60) 11:13 -11:16 Passing (3) 11:16 -12:16 4th Period (60) 12:16-12:46 Lunch (30) 12:46-1:44 5th Period (58) 1:44 - 1:47 Passing (3) 1:47 - 2:45 6th Period (58)	8:20-8:38 1st Homeroom (18 minutes) 8:38-8:40 Passing (2) 8:40-9:30 2nd period (50 minutes) 9:30-9:32 Passing (2) 9:32-10:32 3rd Period (60 minutes) 10:32-10:49 Nutrition (17 minutes) 10:49-11:49 4th Period (60 minutes) 11:49-11:51 Passing 11:51-12:51 5th Period (60 minutes) 12:51-1:21 Lunch (30 minutes) 1:21-1:30 Homeroom (9 minutes)	8:20-9:14 2nd MBW Homeroom (54) 9:14 -9:16 Passing Period (2) 9:16 -10:10 3rd Period (54) 10:10-10:40 Nutrition (30) 10:40-11:34 4th Period (54) 11:34-11:36 Passing Period (2) 11:36-12:30 5th Period (54)
56051 Total Instructional Minutes (required 54,000) 175 Student Days 133@340 37@263 5@220		

Approved

Coversheet

School Accountability Report Card

Section: IX. Curriculum and Instruction
Item: A. School Accountability Report Card
Purpose: Vote
Submitted by:
Related Material:
2023_School_Accountability_Report_Card_Bridges_Charter_School_20240116.pdf

BRIDGES Charter School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



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

Internet Access

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 may 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.

2023-24 School Contact Information

School Name	BRIDGES Charter School
Street	1335 Calle Bouganvilla
City, State, Zip	Thousand Oaks, CA 91360
Phone Number	805-492-3569
Principal	Dr. Kelly Simon
Email Address	kelly.simon@bridgescharter.org
School Website	https://bridgescharter.org/
County-District-School (CDS) Code	56-10561-0121756

2023-24 District Contact Information

District Name	Bridges Charter School
Phone Number	(805) 492-3569
Superintendent	Kelly Simon
Email Address	kelly.simon@bridgescharter.org
District Website	www.bridgescharter.org

2023-24 School Description and Mission Statement

Bridges Charter School is a K-8 community of learners who share the priority to provide developmentally appropriate opportunities for our students to reach their intellectual, creative, and leadership potential through learning opportunities that evoke curiosity, compassion, independence, resourcefulness, and a respect for diversity. We continue to keep Whole Child education at the center of our identity. We also have enhanced our programs in Project Based Learning and Family Partnerships. Bridges Charter School is a community in which all teachers, parents and students partner to support the cognitive, emotional and social success of our students; where there exists positive, respectful and peaceful collaboration; and where children are enabled and empowered to become lifelong learners and compassionate global citizens.

Mission Statement

Our mission is to educate the Whole Child using a combination of innovative curriculum and instruction along with social/emotional education embedded in the program. Students will be enabled to reach their innate intellectual, creative, and leadership potential through our commitment to nourish curiosity, compassion, independence, resourcefulness, and a respect for diversity.

Our Goal

Bridges Charter School is committed to providing a high quality, effective, and standards-based program through the education of the whole child, whereby the individual student is challenged, engaged, supported, healthy and safe.

Homeschool Program

Bridges Charter School provides a personalized learning program to families who share the school's philosophy and who wish to homeschool their children under the guidance of a credentialed supervising teacher for no more than 20% of its total ADA. Each student is assigned a credentialed supervising teacher who assists parents in the creation and implementation of a personalized learning plan. Students have the opportunity to study at home and also participate in the unique nurturing environment of Bridges. The program also allows students the flexibility to pursue academic achievement in a way that emphasizes their interests and enhances their motivation to learn.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	42
Grade 1	39
Grade 2	47
Grade 3	51
Grade 4	43
Grade 5	44
Grade 6	33
Grade 7	21
Grade 8	31
Total Enrollment	351

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	46.2%
Male	53.6%
American Indian or Alaska Native	0.6%
Asian	1.7%
Black or African American	0.6%
Filipino	0.6%
Hispanic or Latino	25.1%
Native Hawaiian or Pacific Islander	0.3%
Two or More Races	7.4%
White	63.8%
English Learners	4.6%
Foster Youth	0.3%
Homeless	1.4%
Socioeconomically Disadvantaged	18.2%
Students with Disabilities	15.4%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	18.30	94.84	145.10	60.85	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	0.42	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	5.40	2.27	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	61.40	25.75	12115.80	4.41
Unknown	1.00	5.16	25.50	10.71	18854.30	6.86
Total Teaching Positions	19.30	100.00	238.60	100.00	274759.10	100.00

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 based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	19.50	97.75	137.80	59.16	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	6.00	2.58	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.30	1.50	13.60	5.87	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	65.60	28.16	11953.10	4.28
Unknown	0.10	0.75	9.80	4.22	15831.90	5.67
Total Teaching Positions	19.90	100.00	232.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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 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 (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.30
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.30

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	6
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	3.9

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at

<https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		August 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Express Readers Grades K-2 X Lucy Calkins Reader's Workshop (Grades 1-5) 2010 Words Their Way 2013 Glencoe Critical Reading 2016 McDougal Littell Writer's Craft	Yes	0%

	Prentice Hall Literature Anthologies McDougall Littell Literature Anthologies Rev it Up Vocabulary 6 Traits of Writing Step up to Writing Daily Oral Language Multi-Sensory Phonics Zoo Phonics Amplify - CKLA Scholastic Early Reader Series X Primary Phonics Reading A-Z 2010 Lucy Calkins Writer's Workshop 2010 Handwriting Without Tears Storia Scholastic Heggerty Phonological & Phonemic Awareness Sylvia Ashton Warner Journaling Process		
Mathematics	Illustrative Math California Math Graw-Hill Grades 6 - 8 Grades 2014 AIMS Activity Book Math Their Way Prodigy - Online Resource Free Number Talks (Math Tool not Curriculum) Khan Academy - Online Resource NextGen Math - Online Resource	Yes	0%
Science	Mystery Science STEM Scopes AIMS Amplify	Yes	0%
History-Social Science	California Education Environment Initiative Glencoe/McGraw-Hill Discovering the Past Scholastic Social Studies Magazine California Studies Weekly	Yes	0%
Foreign Language	Spanish For You Series	Yes	0%
Health	Positive Prevention Plus PROTECT Program	Yes	
Visual and Performing Arts	Art of Ed Getting to Know the Worlds' Greatest Artist SRA Artworks Scholastic Magazines	Yes	

School Facility Conditions and Planned Improvements

The school is currently located in a former Conejo Valley Unified School District elementary school campus under the provisions of Prop. 39. BRIDGES occupies 17 regular classrooms, one portable housing two classrooms, a portable building for the library, the multi-purpose room, and the administrative office space with workrooms. There are several large fenced-in fields and a large sandbox housing swings and a play structure. In addition, there is a smaller separately fenced playground area outside the kindergarten classrooms. There are two sets of student restrooms on campus along with a gender-neutral restroom located in the main office as well as a custodian closet and ballroom. Gender inclusive signage has been posted on all of our single-stall restrooms. Old lighting has been replaced with more cost-effective energy efficient LED lighting throughout the campus. Two hydration stations have been added to the campus to improve the water quality for the community. Security cameras have been installed and are being actively monitored in the office as well as on portable devices by administration. The school plans to invest in a doorbell entry system and emergency call buttons by the end of the school year. Murals aligned with the culture of the school have been designed and painted on many of the outdoor walls to enhance the appearance of the building.

The school continues to maintain the facilities by working directly with CVUSD and engaging parents in the beautification of the school.

Year and month of the most recent FIT report

Aug 2019

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

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

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

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

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

College and Career Ready

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

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	62	61	47	45	47	46
Mathematics (grades 3-8 and 11)	50	49	35	34	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

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.

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 Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	230	223	96.96	3.04	61.43
Female	108	105	97.22	2.78	62.86
Male	121	117	96.69	3.31	59.83
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	63	61	96.83	3.17	54.10
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	19	19	100.00	0.00	63.16
White	143	138	96.50	3.50	64.49
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	41	40	97.56	2.44	40.00
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	54	51	94.44	5.56	33.33

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

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.

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 Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	230	224	97.39	2.61	49.11
Female	108	105	97.22	2.78	42.86
Male	121	118	97.52	2.48	54.24
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	63	61	96.83	3.17	36.07
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	19	19	100.00	0.00	57.89
White	143	139	97.20	2.80	53.24
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	41	40	97.56	2.44	27.50
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	54	51	94.44	5.56	29.41

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST 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 CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	42.03	46.75	3.23	5.00	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. 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.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	80	77	96.25	3.75	46.75
Female	37	36	97.30	2.70	47.22
Male	43	41	95.35	4.65	46.34
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	16	15	93.75	6.25	40.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	57	55	96.49	3.51	49.09
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	16	15	93.75	6.25	26.67
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	14	12	85.71	14.29	8.33

B. Pupil Outcomes**State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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C. Engagement**State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

Our Parent Advisory Council (PAC), equivalent to a PTA, consists of an advisory board group of five elected parents and Parent Managed Cohorts, known as PMCs. We have had 36 parent representatives serve on our PAC since its inception in 2010. All parents are welcomed and encouraged to participate in discussions, ideas, fiscal spending, and much more. Every family is entitled a vote on specific items. The PAC consistently raises over \$80,000 through events such as our Annual Silent Auction, Fun Run & Carnival, Family Events, Performing Arts Programs, and Food Sales. Working with teachers and staff, PAC supports Harvest Festival, Movie Nights, Art Shows, Family Literacy Nights, our Outdoor Education Program, and Book Fairs. Parents are encouraged to serve on the PAC board and volunteer at our events. Our Parent Managed Cohorts (PMC) are small parent-led committees established to focus on the specific needs of our school community. Parents with similar interests and skills have formed cohorts that manage many of the school's non-administrative functions. Examples of PMC include Art, Community Outreach, Food, Fundraising, Garden, Green Team, Library, and Performing Arts.

Classroom Volunteers are an integral part of Bridges Charter School and provide support to the students and school in numerous ways whether it be in the classroom, volunteering at fundraising events and community activities, or donating goods or funds. Each classroom has a room parent that helps coordinate classroom volunteering. With the COVID pandemic, we had to limit the number of volunteers on site. We have begun re-integrating parents into the classroom as volunteers and for school-wide events Volunteer procedures can also be found in our handbook or on our website:

https://www.bridgescharter.org/apps/pages/index.jsp?uREC_ID=992474&type=d&pREC_ID=1308257

Parents are also recruited to serve on committees and task forces sponsored by our Board of Directors to work through specific areas of identified need. They are asked to give input and make recommendations to the director and assistant director on issues impacting student learning.

Parent Surveys are given annually. Bridges Charter School surveys all parents using an electronic instrument to collect feedback regarding school strengths and areas for growth and improvement. Specifically, parents are asked to respond to questions about their inclusion in school decision making, opportunities for parental participation, quality of instructional programs, student progress, home-school communication, campus safety, and school climate. This survey data is measured annually in our LCAP.

Parent orientation and volunteer trainings are held annually for current and new families to introduce new attendance policies,

2023-24 Opportunities for Parental Involvement

school norms, parent volunteer procedures. Each classroom teacher also hosts back-to-school orientations to discuss opportunities to engage in the classroom, learn how to support their child through the curriculum, and to review classroom expectations and procedures.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	390	374	111	29.7
Female	183	173	51	29.5
Male	206	200	59	29.5
Non-Binary	1	1	1	100.0
American Indian or Alaska Native	2	2	1	50.0
Asian	8	6	0	0.0
Black or African American	2	2	1	50.0
Filipino	2	2	2	100.0
Hispanic or Latino	99	92	27	29.3
Native Hawaiian or Pacific Islander	1	1	1	100.0
Two or More Races	29	29	10	34.5
White	247	240	69	28.8
English Learners	21	18	4	22.2
Foster Youth	1	1	0	0.0
Homeless	5	5	2	40.0
Socioeconomically Disadvantaged	79	72	28	38.9
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	71	71	23	32.4

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	1.68	3.85	0.20	1.61	1.99	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	3.85	0
Female	1.09	0
Male	6.31	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	6.06	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	3.45	0
White	3.24	0
English Learners	0	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	7.59	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	4.23	0

2023-24 School Safety Plan

The Bridges comprehensive School Safety Plan is revised on an ongoing basis. Numerous policies related to the School Safety Plan have been updated and presented to the Board. Training for all staff has been completed in the areas of mandated reporting, bloodborne pathogens, epi-pen administration, mitigating the spread of COVID, as well as cyber-bullying and suicide prevention. When on site, disaster preparedness drills, shelter in place drills, and fire drills are scheduled and held regularly. A school-wide discipline plan which includes behavior expectations and "norms" has been successfully implemented with students on site. The plan includes effective classroom management strategies, positive playground standards, and school attendance expectations, along with criteria for suspensions and expulsions. The Family Handbook reflects these safety practices. An increased number of school staff has been trained in NCPI in the past year. Additionally, Our Executive Director along with appropriate support staff are engaging in 6 days of Active Assailant Threat Assessment and Preparedness at VCOE.

Teachers regularly review norms and expectations for health and safety with classroom learners.

2023-24 School Safety Plan

Faculty, parent representatives, and student senate will continue to review the School Safety Plan and the Health and Safety Plan for COVID annually and as needed for final input and presentation to the Board for annual approval.

The administration meets with security resource officers to review campus visitor and volunteer policies. Security cameras are installed allowing better monitoring of identified key areas of the campus including entrance and exit of the campus.

LobbyGuard, a visitor management security system, continues to be used to enhance campus safety. The Lobbyguard Kiosk saves time and frees up office staff while keeping our students safe. The system scans and checks visitors and alerts office staff of potential registered sex offenders.

Fire drill and exit maps have been reviewed with students and staff and posted on campus in each classroom September of each calendar year. The ShakeOut Drill is held annually in October. When students are on site, monthly drills are scheduled and conducted. Policies and procedures are reviewed at faculty meetings with a discussion on areas of improvement.

Classroom one-use kit with instructions is provided to teachers along with the procedure for handling bodily fluids in the classroom.

The Family Handbook is updated, reviewed, and Board approved annually to reflect changes in policy and procedure. Policies including health and safety as well as rules and procedures on school discipline were reviewed at staff meetings. The Student Handbook has been posted online and given to each family in hard copy format as requested. Playground Rules are posted and reviewed with students during homeroom and on an on-going basis.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	9	5	1	
1	17	2		
2	19	2		
3	20	1	1	
4	14	3		
5	12	3		
6	20	3	5	
Other	5	10		

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	9	5		
1	13	3		
2	16	3		
3	22		2	
4	11	3		
5	8	5		
6	18	12	5	1
Other	5	8		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	7	6	0	0
1	11	3	0	0
2	14	2	1	0
3	18	2	0	0
4	12	3	0	0
5	7	6	0	0
6	13	11	4	0
Other	5	7	0	0

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	501.43

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.7
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11,346	\$2,367	\$8,979	\$69,763
District	N/A	N/A	\$8,979	
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A	16.5	

Fiscal Year 2022-23 Types of Services Funded

Campus-wide common assessments in Math, Reading, and Writing are implemented in Kindergarten through 8th grade. Bridges utilizes NWEA Map Growth Assessments for students in grades 3-8. Map Growth Assessments are a research-based system of assessment solutions that precisely measure growth and proficiency in the areas of reading, language development, and math and provide insights to help tailor instruction. Student data from the common assessments is reviewed with parents as well as with the school psychologist, resource specialist, intervention specialist, and service providers as needed.

Student Support Teams meet regularly to discuss and implement additional strategies for struggling students. Any needs for additional testing or assessment are considered during an SST. Scheduled social skills classes are offered on a pull-out basis by the school counselor. Our school counselor and school psychologist also lead social emotional curriculum in classrooms with all students that focuses on friendships, conflict resolution, and anti-bullying. Students identified as needing support with peer interactions meet periodically either on an individual basis or in a small group to further improve on social skill interactions. The speech therapists are designated to work with students identified in need of more support in the areas of articulation and pragmatics.

Upon receiving results from the ELPAC, students designated as language learners receive both integrated and designated EL instruction with our EL coordinator. Bridges is also investing in more professional development in supporting teachers in understanding the English Learner Roadmap, and we are investing and review of a student's current academic performance a student is referred to the school speech therapist or the intervention specialist for intensive weekly language intervention as needed. Further, we have adopted ELlevation for tracking progress of our multilingual students and for providing teachers with integrated strategies for teaching EL students.

Grades K-2 provide students with additional literacy instruction in the afternoon once a week for 30 minutes as needed. An intervention teacher provides small group intensive instruction to those students identified by the primary grade teachers as at risk beginning in the fall of each year. Teachers in every grade are providing small group and individual intervention support for students who are at risk of meeting grade level standards in the areas of reading and math.

In order to address learning loss as a result of COVID, we hired an additional intervention teacher. The 3 part time intervention teachers provide extra support with one-on-one instruction or small group instruction anywhere from 2-4 times a week depending on each individual student's academic need for a minimum of 20 minutes each session. We identify students for intervention based upon teacher recommendation and/or assessments that include Express Reader's, NWEA, BPST, DRA and Guided Reading Assessments. Classroom teachers also provide tier 2 interventions to students in the areas of math and reading.

Using a strengths-based Universal Monitoring surveys distributed to students in grades 3-8, we track social and emotional strengths and weaknesses of our students in order to implement targeted interventions in general education classrooms. We employ a part-time counselor who provides in-person counseling for students individually or in small groups. An SST (student study team) referral process is used to refer students identified as in need for counseling services. Additionally the counselor serves any student identified with services via their IEP.

A campus-wide Social and Emotional Curriculum, "Toolbox" has been adopted to support the needs of our campus which aligns with our mission and vision of our school. "Toolbox" is a social and emotional learning program that strengthens children's innate capacity for resilience, self-mastery, and empathy for others.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

Professional Development

Staff Development provided to faculty and support staff emphasizes key elements of whole child education focusing in on emotional intelligence, nonviolent communication techniques, conflict resolution and circle and council integration in the classroom. Further, our leadership committee has led learning opportunities in equity, diversity, and implicit bias awareness. Our literacy committee has been acquiring professional learning in the Science of Reading which has been informing curriculum adoption. We continued to provide professional development on strategies for improving math instruction, and we utilized student assessment data to inform these discussions. Our teachers continued their collaborative efforts in both math and reading to calibrate student achievement data and refine instructional practices utilizing benchmark assessments and NWEA Map Growth assessments.

Further, an intensive focus on Trauma Informed classrooms, and effective strategies for social, emotional, behavioral, and academic interventions was provided by our school psychologist and school counselor.

Other professional development opportunities for staff members include attendance at California Charter Schools Association annual conference, Ventura County Schools workshops, the California Math Conference, and the Kindergarten Conference.

Individual teacher observation and evaluation processes occur annually. Collegial coaching, and goal setting meetings with administration, our data teams, and our school counselor and school psychologist occur throughout the year. Goals and objectives are discussed in a pre-conference as well student data and performance. Administration observes teachers on a formal and informal basis and will review with each teacher at a post-conference giving them feedback on areas of strength and any areas that may need improvement. Any teacher needing individual growth through professional development will be addressed through these conferences.

Future campus goals include extending the study and use of the data management system, development, and implementation of technology standards within each grade level, implementation of project-based learning units, and more interactive learning opportunities for staff members.

For mandated training, we utilize SafeSchools online training such as mandated reporter, suicide prevention, active shooter, sexual harassment, and bloodborne pathogens.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
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Professional Development

Number of school days dedicated to Staff Development and Continuous Improvement			
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