

Whole Child. Whole Family.
Whole Community.



Bridges Charter School

Board Meeting

Date and Time

Monday September 8, 2025 at 6:15 PM PDT

Location

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

:

Outside Ventura County"

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

:

Join Zoom Meeting

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

Meeting ID: 767 096 1601

Passcode: 477881

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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	3 m
Approve minutes for Board Meeting on August 11, 2025			
II. Presentations			6:22 PM

	Purpose	Presenter	Time
A. Report from Marlo Hartsuyker, VCOE Director of Charter School Support and Oversight	FYI	Marlo Hartsuyker	2 m
B. Reports from the Directors Executive Director	FYI	Kelly Simon	7 m
Director of Daily Operations			
Director of Student Support			

III. Public Comments

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.

IV. Governing Board 6:31 PM

A. Convene Organizational Meeting	Vote	Katerina Yevmenkina	5 m
B. Election of Officers -- President	Vote	Kelly Simon	5 m
<p>The president will preside over board meetings, work with the CEO to set board meeting agendas, will be the direct liaison between the CEO and the board, and will monitor success of board committees. The board president will serve as the chair of the Governance Committee and the CFO of the school, leading the school's Finance Committee.</p>			
C. Election of Officers -- Vice President	Vote	Kelly Simon	5 m
<p>In the absence of the Board President, the Vice President will take on all outlined duties of the Board President.</p>			
D. Election of Officers -- Secretary	Vote	Kelly Simon	5 m

	Purpose	Presenter	Time
The board secretary will primarily be responsible for taking accurate minutes during public board meetings.			

E.	Election of Officers -- Parliamentarian	Vote	Kelly Simon	5 m
The Parliamentarian will assist in the drafting and interpretation of bylaws, and help to ensure public decorum and conduct of Board meetings.				

V. Reports

VI. Consent Items 6:56 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

VII. Business and Operations 6:58 PM

A.	Leadership Goals	Discuss	Kelly Simon	15 m
Dr. Simon will present a draft of goals for the board's review. Input will be invited.				
B.	Bridges Charter School 2023-2024 Unaudited Actuals	Vote	Kelly Simon	10 m

Lisa will present the unaudited actuals following the close of the 2024-2025 school year. Unaudited Actuals are an annual statement reporting the financial activities of Bridges in which the data are not yet formally audited. Unaudited Actuals are

	Purpose	Presenter	Time
presented to the Board each September, reflecting Bridges' final year end closing from the previous June. These are the foundational reports for the auditors to perform their review.			

Approval of this item is recommended.

C.	Salary Schedule	Vote	Cindy McCarthy	5 m
Adjustments to the Long Term Sub rates, and the base minimum rate for our teacher salary schedule have been made to account for increases to state minimum wage.				

Approval of this item is recommended.

D.	Final Prop 30 Expenditure Report	Vote	Kelly Simon	5 m
The Prop 30 expenditure report has been update to reflect additional revenue received. All revenue was allocated to teacher salaries as was the case in the original report.				

VIII. Parents and Community

IX. Curriculum and Instruction

X. Special Projects/Programs **7:33 PM**

A.	Accept \$10,000 Grant from Sprouts	Vote	Kelly Simon	5 m
Bridges was once again named as the recipient of the \$10,000 grant to support our outdoor classroom program and farm to table program.				

Approval of this item is recommended.

XI. Special Education

XII. Pupil Personnel

XIII. Support Services

XIV. Facilities

	Purpose	Presenter	Time
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XV. Charter Policies**7:38 PM**

- | | | | | |
|-----------|---|------|-------------|-----|
| A. | AR 6158: Independent Study Master Agreement | Vote | Kelly Simon | 5 m |
|-----------|---|------|-------------|-----|

The attached master agreement reflects the changes to our board policy to include the requirement to make students available on site to take an annual assessment.

Approval is recommended.

XVI. Closed Session**XVII. Personnel****XVIII. Closing Items****7:43 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 August 11, 2025

DRAFT

Whole Child. Whole Family.
Whole Community.



Bridges Charter School

Minutes

Board Meeting

Date and Time

Monday August 11, 2025 at 6:15 PM

Location

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Bridges Charter School
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Directors Present

C. Dapello, H. Kruse, K. Yevmenkina, N. Hashemi

Directors Absent

B. Yee

Guests Present

C. McCarthy, K. Brown, M. Gore (remote), S. Stifel

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 Aug 11, 2025 at 6:16 PM.

C. Approval of Agenda

N. Hashemi made a motion to approve agenda.

H. Kruse seconded the motion.

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

D. Approval of Minutes

N. Hashemi made a motion to approve the minutes from Board Meeting on 06-16-25.

C. Dapello seconded the motion.

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

II. Presentations

A. Report from Marlo Hartsuyker, VCOE Director of Charter School Support and Oversight

B. Reports from the Directors

current enrollment 423

C. School data presentation

Dr. Simon and Dr. Stifel presented data from the 2024-2025 school year.

III. Consent Items

A. Consent Items

N. Hashemi made a motion to approve consent items.

H. Kruse seconded the motion.

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

IV. Business and Operations

A. Bus for Yosemite SY 25-26

H. Kruse made a motion to approve the bus for Yosemite.

N. Hashemi seconded the motion.

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

B. CCSA Membership 25-26

H. Kruse made a motion to approve CCSA 25-26 Membership.

N. Hashemi seconded the motion.

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

C. Updated Bell Schedule SY25/26

H. Kruse made a motion to Updated Bell Schedule SY 25-26.

N. Hashemi seconded the motion.

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

D. 25-26 Employee Handbook

N. Hashemi made a motion to Approve SY 25-26 Employee Handbook.

H. Kruse seconded the motion.

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

E. 25-26 Family Handbook

N. Hashemi made a motion to Approve the SY 25-26 Family Handbook.

H. Kruse seconded the motion.

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

F. Approval of a US Bank Credit Card for CFDA Grant

N. Hashemi made a motion to Approve a US bank credit card for CDFA Grant.

H. Kruse seconded the motion.

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

G. 25-26 Salary Schedule

N. Hashemi made a motion to approve the SY 25-26 salary schedule.

H. Kruse seconded the motion.

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

H. Overview of Budget Lisa Boulos at ExEd

Lisa Boulos presented the 2025-2026 budget trends as of August compared to the Board Adopted budget.

V. Charter Policies

A. BP 6158: Independent Study Policy

H. Kruse made a motion to approve BP 6158 Independent.

N. Hashemi seconded the motion.

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

B. AR 6158: Master Agreement

VI. 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 7:55 PM.

Respectfully Submitted,
K. Yevmenkina

Coversheet

Consent Items

Section:	VI. Consent Items
Item:	A. Consent Items
Purpose:	Vote
Submitted by:	
Related Material:	FY25-26 - Bridges Charter - Position Control - as of 09.05.2025.xlsx 2025-07 & 2025-08 - Bridges Charter - Purchase Order Detail1.xlsx FY25-26 - Bridges Charter - Position Control - as of 09.05.2025.pdf 2025-07 & 2025-08 - Bridges Charter - Credit Card & Check Registers.pdf

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

FY25-26 - Bridges Charter - Position Control - as of 09.05.2025.xlsx

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2025-07 & 2025-08 - Bridges Charter - Purchase Order Detail1.xlsx

BRIDGES CHARTER SCHOOL
FY25/26 POSITION CONTROL
(as of 9/5/2025)

FAMILY MEMBERS ON STAFF:		
Cindy McCarthy	Lindsay Beard	Mother/Daughter
Dr. Kelly Simon	Darla Van Horn	Mother/Daughter
Veronica Paredes	Susie Paredes	Mother/Daughter
Arlyne Gomez	Morlyn Gonzalez	Sisters

NEW HIRE
TERMINATED
OPEN POSITION

Position #	Last Name / First Name	Position	Salary / Hourly	Certificated / Classified	FTE	Hire Date	Scale
#01	Simon, Kelly R	Director - Executive	Salary	Certificated	1.00000	07/01/22	CE214/DR/09
#02	McCarthy, Cindy A	Director - Daily Operations	Salary	Certificated	1.00000	07/01/22	01/CL2/ 9
#03	Stifel, Skye	Director - Student Support Services	Salary	Certificated	1.00000	07/01/22	AD214/AD05
#04	Ornstein, Laura M	Teacher - Art	Salary	Certificated	1.00000	08/12/22	01/CL4/ 12
#05	Frazier, Jill M	Teacher - Homeschool Lead	Salary	Certificated	1.00000	08/15/24	01/HSLT/10
#06	Able, Nissa	Teacher - TK	Salary	Certificated	1.00000	08/15/24	01/CL3/8
#07	Villalpando, Tracy M	Teacher - TK/K	Salary	Certificated	1.00000	08/18/22	01/CL3/ 7
#08	Holder, Carmen T	Teacher - K	Salary	Certificated	1.00000	08/12/22	01/CL5/ 14
#09	Gore, Marsi A	Teacher - 1A	Salary	Certificated	1.00000	08/12/22	01/CL5/15
#10	Moss, Dendee L	Teacher - 1B	Salary	Certificated	1.00000	08/12/22	01/CL5/11
#11	Chisum, Megan P	Teacher - 2	Salary	Certificated	1.00000	08/12/22	01/CL2/17
#12	Isaacson, Katherine M	Hourly Teacher - 2/3	Hourly	Certificated	0.55000	08/14/25	01H/CL5 /11
#12	Boyle, Stephanie A	Hourly Teacher - 3	Hourly	Certificated	0.72500	09/18/23	01/CL2/8
#13	Rusconi-Pecchi, Alanna	Teacher - 3	Salary	Certificated	1.00000	08/12/22	01/CL5/17
#14	McGivern, Kathleen J	Teacher - 4	Salary	Certificated	1.00000	08/15/24	01/CL2/ 9
#15	Kingsley, Alan C	Teacher - 4/5	Salary	Certificated	1.00000	08/15/24	01/CL5/ 12
#16	Kernochan, Chelsea L	Teacher - 5	Salary	Certificated	1.00000	07/01/23	01/CL4/ 9
#16SUB	Foster, Alana	Teacher - 5 (Long-Term Sub)	Pending	Certificated		08/11/25	Pending
#17	Dellibovi, Lauren C	Teacher - MS	Salary	Certificated	1.00000	08/15/24	01/CL5/6
#18	Bergman, Michelle	Teacher - RTI Coordinator	Salary	Certificated	1.00000	01/27/25	RTIC/01/10
#19	Fisher, Jessica C	Teacher - RTI Coordinator	Salary	Certificated	1.00000	08/12/22	RTIC/01/07
#20	Bradley, Tanner	Teacher - Resource	Salary	Certificated	1.00000	08/14/25	01/CL2/9
#21	Hardisty, Courtney A	Teacher - Resource	Salary	Certificated	1.00000	03/07/25	01/CL3/11
#22	Pollard, Summer L	Hourly Teacher - RTI Liaison	Hourly	Certificated	0.35000	08/17/23	6/5/2004
#23	Cayce, Katherine I	Hourly Teacher - Independent HS	Hourly	Certificated	0.20000	09/13/21	HS/004/1
#24	Campbell, Amy M	Hourly Teacher - Mentor	Hourly	Certificated	up to 100 HRS	08/12/21	CL5/15

BRIDGES CHARTER SCHOOL**FY25/26 POSITION CONTROL***(as of 9/5/2025)*

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Veronica Paredes	Susie Paredes	Mother/Daughter
Arlyne Gomez	Morlyn Gonzalez	Sisters

NEW HIRE
TERMINATED
OPEN POSITION

Position #	Last Name / First Name	Position	Salary / Hourly	Certificated / Classified	FTE	Hire Date	Scale
#25	Dempster, Rian R	Hourly Teacher - Middle School (.0625 FTE Env.Ed)	Hourly	Certificated	0.70000	08/14/25	01/CL1/1 (39.01)
#26	Thatcher, Susan	Hourly Teacher - Music	Hourly	Certificated	0.32500	08/20/25	02H/CL5/11
#27	Heim, Jessica A	Hourly Teacher - Supervising Independent Study	Hourly	Certificated	0.70000	12/09/24	HSST/11
#28	Kazmirche, Kelly	Hourly Teacher - Supervising Independent Study	Hourly	Certificated	0.70000	08/20/25	ST/11
#29	Ouerbacker, Darcie L	Hourly Teacher - Supervising Independent Study	Hourly	Certificated	0.70000	08/18/22	ST/10
#30	Samuel, Benjamin Y	School Counselor	Hourly	Certificated	0.10000	01/06/25	Counsel 1/1
#40	Morgan, Michelle R	School Counselor	Salary	Certificated	0.87500	07/01/22	COUNSEL 1/3
#41	Brown, Kami M	Administrative Coordinator	Salary	Classified	1.00000	08/18/22	AC225/AC/10
#42	Douglas, Hafiza R	Attendance & Health Tech	Hourly	Classified	0.87500	08/08/22	02H/O /007
#43	Hinricher, Justyn R	Child Care Supervisor	Hourly	Classified	0.71250	08/18/22	02H/J/008
#44	Pryor, Abigail C	Child Care Lead	Hourly	Classified	0.24375	08/21/24	02H/I/009
#45	Gonzalez, Arlyne	Child Care Assistant	Hourly	Classified	0.19375	08/05/25	02H/H/008
#46	Hultgren, Rochelle	Child Care Assistant	Hourly	Classified	0.26250	08/18/25	02H/H/007
#47	Paredes, Susana	Child Care Assistant	Hourly	Classified	0.23125	08/18/25	02H/H/008
#48	New Hire	Child Care Assistant	Hourly	Classified	0.25000	Pending Hire	New Hire
#49	Paz, Juliana	Custodian	Hourly	Classified	0.87500	08/01/22	02H/B/009
#50	Rendon-Natividad, Jose A	Custodian	Hourly	Classified	0.71875	01/15/25	02H/B /008
#51	Lyden, Amy R	Food Services Supervisor	Hourly	Classified	0.72500	08/10/23	02H/L /009
#52	Cayce, Katherine I	Instructional Aide	Hourly	Classified	0.30000	09/11/23	02H/F/009
#52	Gonzalez, Morlyn	Food Services Assistant	Hourly	Classified	0.71875	08/05/25	02H/M/006
#53	Fogg, Joni L	Instructional Aide	Hourly	Classified	0.72500	01/08/23	02H/F/011
#54	Gonzalez, Arlyne	Instructional Aide	Hourly	Classified	0.51875	08/19/25	02H/F/008
#55	Marcinko, McKenzie J	Instructional Aide	Hourly	Classified	0.72500	10/06/22	02H/F /009
#56	Paredes, Susana	Instructional Aide	Hourly	Classified	0.46250	08/18/25	02H/F/009
#57	Pryor, Abigail C	Instructional Aide	Hourly	Classified	0.75625	08/21/24	02H/F/009
#58	Rose, Julianna	Instructional Aide	Hourly	Classified	0.53125	08/21/25	02H/F/026

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NEW HIRE
TERMINATED
OPEN POSITION

Position #	Last Name / First Name	Position	Salary / Hourly	Certificated / Classified	FTE	Hire Date	Scale
#59	Ryan, Colleen M	Instructional Aide	Hourly	Classified	0.72500	08/18/22	02H/F /011
#60	Van Horn, Darla D	Instructional Aide	Hourly	Classified	0.72500	08/18/22	02H/F/027
#61	Paredes, Veronica L	Office Assistant	Hourly	Classified	0.70000	12/14/22	02H/D/008
#62	Schletewitz, Rebekah A	Specialist - Art/Librarian	Hourly	Classified	1.00000	08/18/22	SPC HRLY/AS05
#63	Petty, Ellen L	Specialist - Environ Ed & Nutrition	Hourly	Classified	0.36230	10/21/24	SPC HRLY/EEN/ 05
#64	Tran, Khanh	Specialist - Environ Ed & Nutrition	Hourly	Classified	0.27500	02/05/24	SPC HRLY/EEN04
#65	Tran, Khanh	Specialist - Homeschool	Hourly	Classified	0.07500	02/05/24	SPC HRLY/HS/05
#66	Evans, Cody M	Specialist - Information Technology	Hourly	Classified	0.31250	01/01/23	SPC HRLY/ITS/06
#67	Beard, Lindsay T	Specialist - Intervention	Hourly	Classified	1.00000	01/06/25	SPC HRLY/RTI/ 05
#68	Rose, Julianna	Specialist - Music	Hourly	Classified	0.18125	08/21/25	SPC HRLY/AS01
#69	Samuel, Benjamin Y	Specialist - Phys Ed	Hourly	Classified	0.90000	01/06/25	SPC HRLY/PES05
TOTAL FTE:					43.01		

#17	Delgado, Norma	Teacher	Salary	Certificated	1.00000	07/24/10	Termed
#54	Koski, Courtney	Instructional Aide	Hourly	Classified	0.62500	08/18/22	Termed

BRIDGES CHARTER SCHOOL
Check Register
From 7/01/2025-7/31/2025

Check #	Vendor Name	Date	Description	Amount	Void Status
1000	KELLY R SIMON	07/03/25	VOID - \$1.00 - VOID	0.00	Voided Check for NVP
1001	SAFE AND SOUND SECURITY INC.	07/18/25	07/25 - CAMERA SERVICE AND SENSORS	47.99	
1002	FRONTIER COMMUNICATIONS	07/18/25	06/19/25-06/30/25 - INTERNET SERVICES	128.77	
1003	BRIGHT MARKET, LLC	07/18/25	SAFESHARE FOR ORGANIZATIONS	498.96	
1004	ERIN ABEL	07/18/25	BRIDGES MONTHLY MARKETING RETAINER	1,550.00	
1005	ADAMS SILVA & MCNALLY LLP	07/18/25	06/25 - LEGAL FEES	355.00	
1006	PARENT SQUARE INC	07/18/25	FY25-26 - PARENTSQUARE SUBSCRIPTION	3,025.00	
1007	BAY ALARM COMPANY	07/18/25	08/01/25-10/31/25 - ACCT#2708052 - SECURITY ALARM MONITORING	381.69	
1008	VERIZON	07/22/25	VOID - \$160.39 - VOID	0.00	Phone Payment
1009	NWEA	07/30/25	FY25-26 - (245) MAP GROWTH K-12 & (1) ANNUAL LICENSE	4,307.50	
1010	KELLY R SIMON	07/30/25	VOID - \$1.00 - VOID	0.00	Voided Check for NVP
1011	CURRICULUM ASSOCIATES	07/30/25	FY25-26 - MATH CLASSROOM MANIPULTIVE KIT GRADE 5 (2 BOXES)	2,826.70	
1012	SACHI TECH INC	07/30/25	08/01/25-06/30/26 - DISMISSAL AUTOMATION SUBSCRIPTION FEE	4,075.00	
1013	SLATER STRATEGIES LLC	07/30/25	FY25-26 - WEBSITE HOSTING - 2 STAR PACKAGE	1,500.00	
1014	STATE INDUSTRIAL PROD CORP	07/30/25	FY25-26 - JANITORIAL SUPPLIES	1,504.34	
1015	U.S. BANK - CM	07/30/25	CREDIT CARD ENDING 7019 (CM)	1,256.30	
1016	CANON FINANCIAL SERVICES, INC.	07/30/25	08/25 - COPIER LEASE - SN:35V07067 & SN:3LN02508	1,391.29	
1017	DIRECT URGENT CARE, INC (CARBON HEALTH)	07/30/25	FY25-26 - EMPLOYEE TB TESTS	165.00	
1018	ERIN ABEL	07/30/25	07/25 - BRIDGES MONTHLY MARKETING RETAINER	1,550.00	
1019	FRONTIER COMMUNICATIONS	07/30/25	07/019/25-08/18/25 - INTERNET SERVICES	133.62	
1020	U.S. BANK - KS	07/30/25	CREDIT CARD ENDING 6543	5,825.62	
1021	U.S. BANK - SS	07/30/25	CREDIT CARD ENDING 7575 (SS)	485.35	
1022	VENTURA COUNTY OFFICE OF EDUCATION	07/31/25	FY25-26 - COURIER SERVICE	2,945.00	
1023	34ED, LLC	07/31/25	FY25-26 - WE-TIP INTERNET REPORTING SERVICE & SETUP	1,188.00	
GRAND TOTAL				35,141.13	

**BRIDGES CHARTER SCHOOL
CREDIT CARD EXPENSES
From 07/01/2025-07/31/2025**

Obj Code	Object Title	Name	Document Number	Line Description	Document Date	Debit	Credit	ID	Management
4371	Custodial Supplies	U.S. BANK - KS	STD07/07/25-0643	AGROMIN - RAISED BED MIX	7/7/2025	\$ 647.11		GENERAL	BCS1
4391	Food (Non Nutrition Program)	U.S. BANK - KS	STD07/07/25-0643	DOORDASH - FOOD - PROFESSIONAL DEVELOPMENT	7/7/2025	\$ 153.90		GENERAL	BCS1
4391	Food (Non Nutrition Program)	U.S. BANK - KS	STD07/07/25-0643	CREDIT: RALPHS - FOOD	7/7/2025		\$ 13.93	GENERAL	BCS1
4391	Food (Non Nutrition Program)	U.S. BANK - KS	STD07/07/25-0643	RALPHS - FOOD - PROFESSIONAL DEVELOPMENT	7/7/2025	\$ 88.58		GENERAL	BCS1
4411	Non Capitalized Equipment	U.S. BANK - KS	STD07/07/25-0643	AMAZON - IPAD, WALL MOUNT, & SCREEN PROTECTOR	7/7/2025	\$ 311.67		GENERAL	BCS1
4411	Non Capitalized Equipment	U.S. BANK - KS	STD07/07/25-0643	HOME DEPOT - (1) SHED	7/7/2025	\$ 3,621.36		GENERAL	BCS1
5621	Equipment Lease	U.S. BANK - KS	STD07/07/25-0643	HOME DEPOT - SKID STEER RENTAL	7/7/2025	\$ 687.16		GENERAL	BCS1
5865	Fundraising Cost	U.S. BANK - KS	STD07/07/25-0643	TREERING - ADMIN YEARBOOK	7/7/2025	\$ 31.54		GENERAL	BCS1
5865	Fundraising Cost	U.S. BANK - KS	STD07/07/25-0643	TREERING - STUDENT YEARBOOKS	7/7/2025	\$ 47.18		GENERAL	BCS1
5931	Postage & Shipping	U.S. BANK - KS	STD07/07/25-0643	UPS STORE - POSTAGE & SHIPPING	7/7/2025	\$ 116.37		GENERAL	BCS1
5931	Postage & Shipping	U.S. BANK - KS	STD07/07/25-0643	THE MAIL CENTER - POSTAGE & SHIPPING	7/7/2025	\$ 134.68		GENERAL	BCS1
4391	Food (Non Nutrition Program)	U.S. BANK - CM	STD07/07/25-7019	FY25-26 - COSTCO - ELOP LUNCHES	7/7/2025	\$ 56.30		GENERAL	BCS1
5831	Advertisement & Recruitment	U.S. BANK - CM	STD07/07/25-7019	FY25-26 - EDJOIN - ACCOUNT SERVICE FEE	7/7/2025	\$ 1,200.00		GENERAL	BCS1
4311	Student Materials	U.S. BANK - SS	STD07/07/25-7575	RIVERSIDE ASSESSMENTS - SPECIAL ED MATERIALS	7/7/2025	\$ 472.50		GENERAL	BCS1
5911	Office Phone	U.S. BANK - SS	STD07/07/25-7575	GOOGLE VOICE - 06/25 - FRONT OFFICE PHONE	7/7/2025	\$ 12.85		GENERAL	BCS1
SUBTOTAL						\$ 7,581.20	\$ 13.93		
GRAND TOTAL						\$	7,567.27		

BRIDGES CHARTER SCHOOL
Check Register
From 7/01/2025-7/31/2025

Check #	Vendor Name	Date	Description	Amount	Void Status
1024	COMPANION CORPORATION	08/05/25	FY25-26 - LIBRARY INVENTORY SUBSCRIPTION & INTEGRATION	1,574.00	
1025	CONEJO VALLEY UNIFIED SCHOOL DISTRICT/FISCAL SERVICES	08/05/25	FY25-26 - PRO-RATA SHARE OF FACILITY COSTS - CVUSD	16,811.43	
1026	ERIN ABEL	08/05/25	FB ADVERTISING - 1-3 GRADE REIMBURSEMENT	174.07	
1027	NATUREBRIDGE	08/05/25	FY25-26 - FIELD TRIP - SCHOLARSHIP FEES	8,437.50	
1028	SELF-INSURED SCHOOLS OF CALIFORNIA	08/05/25	08/25 - HEALTH PREMIUM	70,989.03	
1029	SLATER STRATEGIES LLC	08/05/25	FY25-26 - WEBSITE HOSTING - 2 STAR PACKAGE	1,500.00	
1030	ERIN ABEL	08/06/25	08/25 - BRIDGES MONTHLY MARKETING RETAINER	1,550.00	
ETF08/11/25-1M	VERIZON	08/11/25	05/20/25-06/19/25 - CELL PHONE	160.39	
ETF08/11/25M	VERIZON	08/11/25	06/20/25-07/19/25 - CELL PHONE	168.39	
1031	EDCLUB, INC	08/12/25	FY25-26 - TYPINGCLUB STUDENT LICENSES	421.60	
1032	ERIN ABEL	08/12/25	08/25 - FB ADVERTISING FOR 1-3 GRADE REIMBURSEMENT	109.19	
1033	EXPLORELEARNING, LLC	08/12/25	FY25-26 - REFLECT & FRAX FOUNDATIONS LICENSE	4,795.00	
1034	IXL LEARNING, INC.	08/12/25	FY25-26 - IXL MATH, ELA, SCIENCE, & SOCIAL STUDIES SITE LICENSE - GRADES K-8	8,043.75	
1035	SAFE AND SOUND SECURITY INC.	08/12/25	08/25 - CAMERA SERVICE AND SENSORS	47.99	
1036	SUSANA PAREDES	08/12/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	92.00	
1037	VENTURA COUNTY OFFICE OF EDUCATION	08/12/25	Q4 - 04/25-06/25 - FY24/25 - ADAPTIVE PHYSICAL EDUCATION	177.68	
1038	GUIDED DISCOVERIES, INC.	08/19/25	VOID - \$5,200.00 - VOID	0.00	Reissued
1039	U.S. BANK - KS	08/19/25	CREDIT CARD ENDING 6543 (KS)	5,304.02	
1040	U.S. BANK - SS	08/19/25	CREDIT CARD ENDING 8243 (SS)	1,000.00	
1041	GUIDED DISCOVERIES, INC.	08/19/25	FY25-26 - CIMI FIELD TRIP - 3-DAY HALF TUITION (ADULT)	1,885.00	
1042	GUIDED DISCOVERIES, INC.	08/19/25	FY25-26 - ASTRO CAMP - 3-DAY (STUDENT)	3,315.00	
E022997	AMAZON	08/19/25	FY25-26 - (1) VACUUM CLEANER & CLASSROOM TEACHING SUPPLIES	2,919.15	
E022998	CANON FINANCIAL SERVICES, INC.	08/19/25	09/25 - COPIER INSURANCE - SN:35V07067 & SN:3LN02508	1,465.69	
E022999	STARFALL EDUCATION FOUNDATION	08/19/25	FY25-26 - MORE-S - SCHOOL MEMBERSHIP	355.00	
E023000	MOBYMAX EDUCATION LLC	08/19/25	FY25-26 - K-8 STUDENT CURRICULUM LICENSES	1,782.00	
E023001	HOUSE SANITARY SUPPLY	08/19/25	FY25-26 - JANITORIAL SUPPLIES	949.70	
E023002	EDUCATIONAL SOFTWARE USA, LLC	08/19/25	FY25-26 - SPELLING & VOCABULARY STARS ONLINE LICENCES	300.00	
P076455	ARLYNE GONZALEZ	08/19/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	92.00	
P076456	ACCREDITING COMMISSION FOR SCHOOLS	08/19/25	FY25-26 - ACCREDITATION MEMBERSHIP FEE	1,270.00	
P076457	TANNER BRADLEY	08/19/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	75.00	
P076458	MICHELLE BERGMAN	08/19/25	FY25-26 - REIM: CLASSROOM SUPPLIES	512.93	
P076459	GENERATION GENIUS, INC.	08/19/25	FY25-26 - SCHOOL PLAN - MATH AND SCIENCE 1 YR SUBSCRIPTION	1,995.00	
P076460	JESSICA C FISHER	08/19/25	TEACHERS PAY TEACHERS - FY25-26 - REIM: WORLD GEOGRAPHY CURRICULUM	131.99	
P076461	ROCHELLE HULTGREN	08/19/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	92.00	
1043	CONEJO VALLEY UNIFIED SCHOOL DISTRICT/FISCAL SERVICES	08/26/25	07/25 - PRO-RATA SHARE OF FACILITY COSTS - CVUSD	16,811.43	
1044	CONEJO VALLEY UNIFIED SCHOOL DISTRICT/FISCAL SERVICES	08/26/25	09/25 - PRO-RATA SHARE OF FACILITY COSTS - CVUSD	16,811.43	
1045	AMAZON	08/27/25	FY25-26 - BOOKS	7,313.82	
P076821	DIRECT URGENT CARE, INC (CARBON HEALTH)	08/27/25	FY25-26 - EMPLOYEE TB TESTS	55.00	
P076822	STEPHEN FENSKE	08/27/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	57.16	
P076823	AMPLIFY EDUCATION INC.	08/27/25	FY24-25 - CKLA ACTIVITY & READERS BOOKS	3,316.40	
P076824	EXCELLENT EDUCATION DEVELOPMENT	08/27/25	07/25 - MANAGEMENT CONTRACT FEE	9,687.17	
P076825	ALANA FOSTER	08/27/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	62.00	
P076826	KELLY R SIMON	08/27/25	AMAZON - FY25-26 - REIM: OFFICE SUPPLIES	210.27	
P076827	FRONTIER COMMUNICATIONS	08/27/25	08/19/25-09/18/25 - INTERNET SERVICES	128.77	
P076828	GLESON LP DBA THE KITCHEN TERM	08/27/25	09/25 - MS ELECTIVE CLASS FACILITY, STORAGE, & RENTAL FEES	770.40	
P076829	KELLY KAZMIRCHUK	08/27/25	FY25-26 EMPLOYEE REIMBURSEMENT - FINGERPRINTS	75.00	
P076830	STAPLES INC. & SUBSIDIARIES	08/27/25	COPY PAPER	1,332.69	
E023216	CALIFORNIA CHARTER SCHOOLS ASSOCIATION	08/29/25	FY25-26 - CCSA MEMBERSHIP DUES	6,720.00	
GRAND TOTAL				201,848.04	

BRIDGES CHARTER SCHOOL
CREDIT CARD EXPENSES
From 07/01/2025-07/31/2025

Obj Code	Object Title	Name	Document Number	Line Description	Document Date	Debit	Credit	ID	Management
4311	Student Materials	U.S. BANK - KS	STD08/07/25-6543	STAPLES - FY25-26 - STUDENT MATERIALS	8/7/2025	\$ 1,837.66		GENERAL	BCS1
4311	Student Materials	U.S. BANK - SS	STD08/07/25-8243	PATHS PROGRAM LLC - FY25-26 - EMOZI SEL CURRICULUM SUBSCRIPTION - ES	8/7/2025	\$ 1,000.00		GENERAL	BCS1
4371	Custodial Supplies	U.S. BANK - KS	STD08/07/25-6543	HOME DEPOT - FY25-26 - CUSTODIAL SUPPLIES	8/7/2025	\$ 2,492.18		GENERAL	BCS1
4399	All Other Supplies	U.S. BANK - KS	STD08/07/25-6543	TRACTOR SUPPLY CO - FY25-26 - FENCE PANELS	8/7/2025	\$ 288.72		GENERAL	BCS1
4411	Non Capitalized Equipment	U.S. BANK - KS	STD08/07/25-6543	HOME DEPOT - FY25-26 - (1) MINI FRIDGE	8/7/2025	\$ 252.04		GENERAL	BCS1
5861	Non Instructional Software	U.S. BANK - KS	STD08/07/25-6543	GOOGLE - 07/25 - GOOGLE WORKSPACE SUBSCRIPTION	8/7/2025	\$ 12.95		GENERAL	BCS1
5923	Website Hosting	U.S. BANK - KS	STD08/07/25-6543	GODADDY.COM - FY25-26 - WEB HOSTING DELUXE RENEWAL	8/7/2025	\$ 203.76		GENERAL	BCS1
9332	Prepaid Expenses	U.S. BANK - KS	STD08/07/25-6543	GODADDY.COM - FY26-27 - WEB HOSTING DELUXE RENEWAL	8/7/2025	\$ 203.76		GENERAL	BCS1
9516	Accrued Payable	U.S. BANK - KS	STD08/07/25-6543	GOOGLE - 06/25 - GOOGLE WORKSPACE SUBSCRIPTION	8/7/2025	\$ 12.95		GENERAL	BCS1
SUBTOTAL						\$ 6,304.02	\$ -		
GRAND TOTAL						\$	6,304.02		

Coversheet

Bridges Charter School 2023-2024 Unaudited Actuals

Section:	VII. Business and Operations
Item:	B. Bridges Charter School 2023-2024 Unaudited Actuals
Purpose:	Vote
Submitted by:	
Related Material:	BRIDGES 2024-25 Unaudited Actuals Packet.pdf

BRIDGES Charter School

**1335 Calle Bouganvilla
Thousand Oaks, California 91360
Phone (805) 492-3569
www.bridgescharter.org**



2024-25 Unaudited Actuals

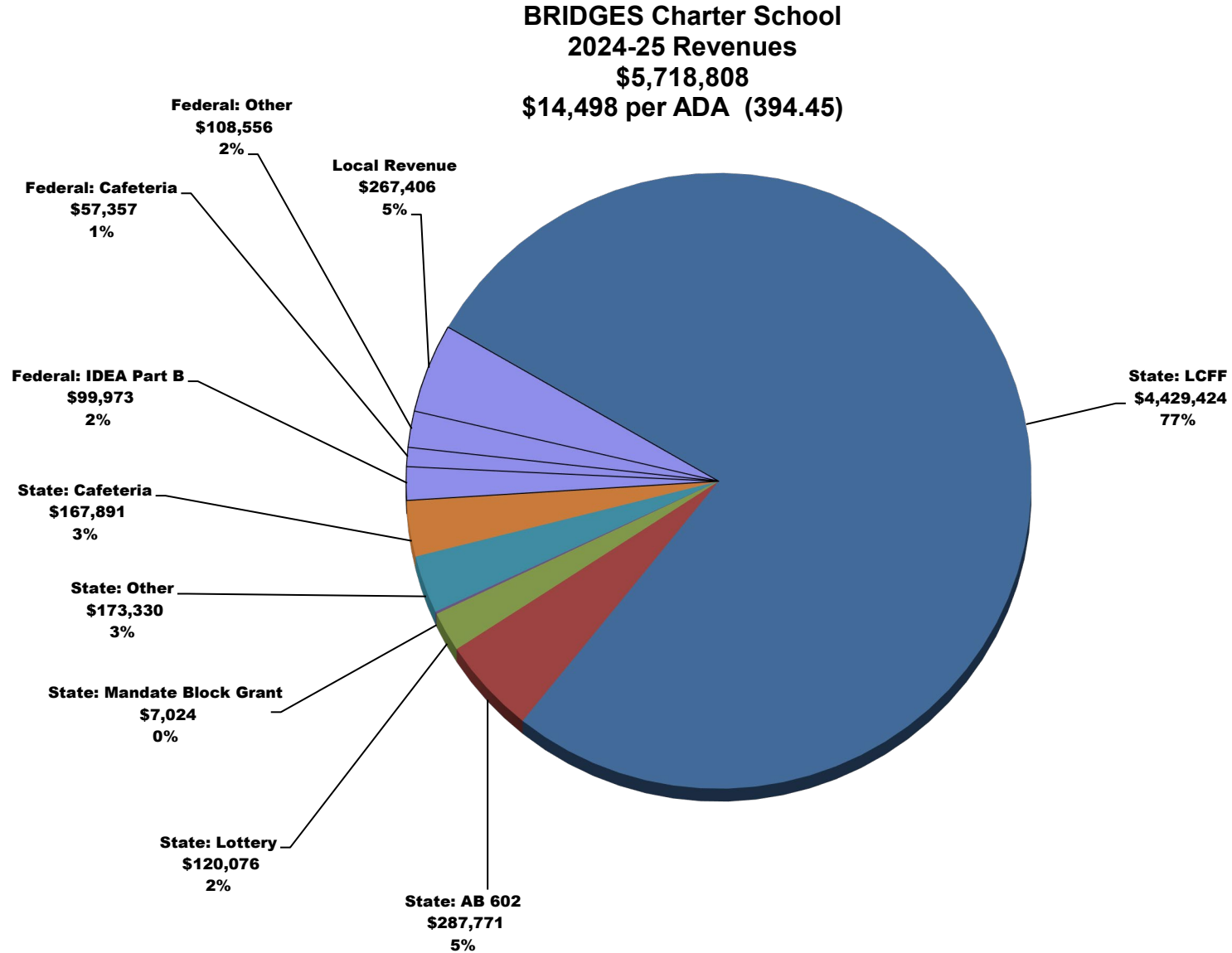
Detail

Prepared By:
Ventura County Schools Business Services Authority
5100 Adolfo Drive
Camarillo, CA 93012
Phone: (805) 383-9317 Fax: (805) 383-1973
e-mail: rucasin@vcoe.org

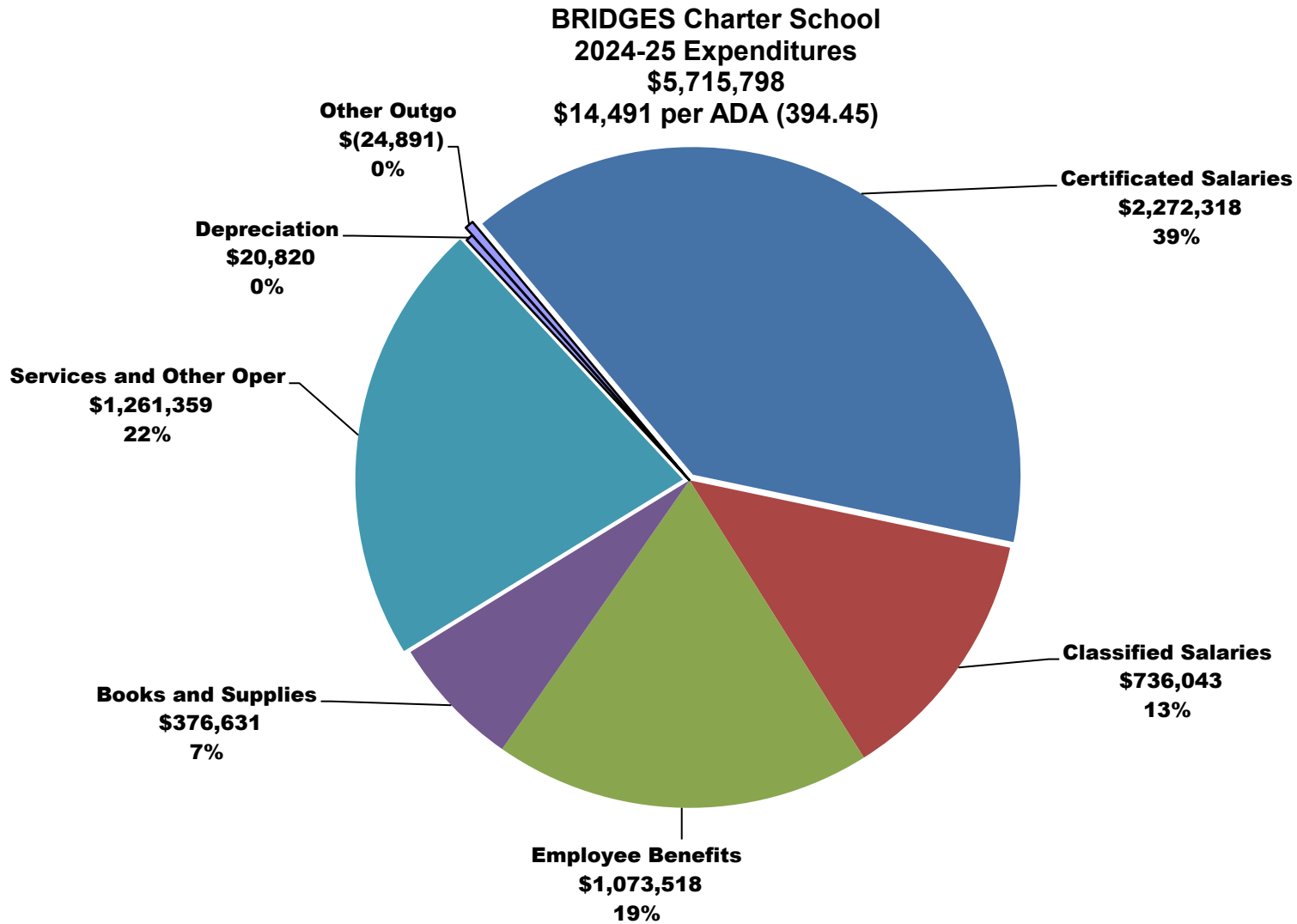
BRIDGES Charter School
2024-25 Unaudited Actuals
Detail

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Expenditure Detail	5-11
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Components of Ending Fund Balance	13



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1	BRIDGES Charter School						
2	Based on Governor's 2024-25 Budget Proposal						
3				2024/25	2024/25	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
6							
7		LCFF Sources					
8	8011	LCFF State Aid		\$ 962,818	\$ 981,739	\$ 18,921	1.97%
9	8012	Education Protection Act (Prop 30)		78,890	78,890	-	0.00%
10	8019	LCFF	Prior Year Adjustments	(102,380)	(102,380)	-	0.00%
12	8096	In Lieu	Prior Year Adjustments	106,615	106,615	-	0.00%
13	8096	In Lieu	CVUSD	3,383,481	3,364,560	(18,921)	-0.56%
14		Total LCFF Revenue Sources		\$ 4,429,424	\$ 4,429,424	\$ -	0.00%
15		Federal Sources					
16	8181	Special Ed	IDEA Part B	\$ 99,973	\$ 99,973	\$ -	0.00%
18	8220	Other Federal	School Breakfast Program 5310	19,737	19,371	(366)	-1.85%
19	8220	Other Federal	School Lunch Program 5310	38,319	37,986	(333)	-0.87%
22	8290	Other Federal	Title I, Part A 3010 (includes P/Y)	22,474	22,705	231	1.03%
23	8290	Other Federal	Title II, Part A 4035	5,123	5,123	-	0.00%
24	8290	Other Federal	Title IV, Part A 4127	10,000	10,000	-	0.00%
26	8290	Other Federal	Farm to School Grant 5810	52,644	70,728	18,084	0
35		Total Federal Sources		\$ 248,270	\$ 265,886	\$ 17,616	7.10%
36		Other State Revenue					
37	8550	Mandate Block Grant	Prior Year ADA x \$20.06	\$ 7,024	\$ 7,024	\$ -	0.00%
38	8560	Unrestricted Lottery	394.45 ADA * 1.04446 * \$191	78,690	80,492	1,802	2.29%
39	8560	Unrestricted Lottery	Prior Year Adjustments	124	924	800	645.16%
40	8560	Restricted Lottery	394.45 ADA * 1.04446 * \$82	33,783	36,347	2,564	7.59%
41	8560	Restricted Lottery	Prior Year Adjustments	1,432	2,313	881	61.52%
42	8520	Other State Revenue	School Breakfast Program 5310	59,170	57,475	(1,695)	-2.86%
43	8520	Other State Revenue	School Lunch Program 5310	112,532	110,416	(2,116)	-1.88%
44	8590	Other State Revenue	Mental Health Services 6546	32,971	32,863	(108)	-0.33%
45	8590	Other State Revenue	Arts and Music in Schools - Prop28	46,313	46,313	-	0.00%
46	8590	Other State Revenue	ELO Program 2600	71,484	90,492	19,008	26.59%
48	8590	Other State Revenue	LSPD (Literacy Screenings Professional Development) 7810	2,477	2,477	-	0.00%
56	8590	Other State Revenue	Misc (Assessment Apportionment)	1,185	1,185	-	0.00%
57		Total Other State Revenue		\$ 447,185	\$ 468,321	\$ 21,136	4.73%
58		Other Local Revenue					
60	8660	Interest	Interest Income	\$ 65,000	\$ 79,473	\$ 14,473	22.27%
61	8699	Other Local Revenue	Misc 0000	45,000	94,837	49,837	110.75%
62	8699	Parent Advisory Council 0000	Student Council & Yearbook Stipends	4,455	4,455	-	0.00%
64	8699	Other Local Revenue	Donations 9080	6,454	6,454	-	0.00%
65	8699	Other Local Revenue	Extension Program 9081	25,000	5,925	(19,075)	-76.30%
66	8699	Other Local Revenue	Parent Funded Activities 9085	83,000	66,262	(16,738)	-20.17%
67	8699	Other Local Revenue	Sprout Grant 9087	10,000	10,000	-	0.00%
68	8792	Apportionment Transfer SpEd	Based on P-2 ADA	287,845	287,771	(74)	-0.03%
69		Total Other Local Revenue		\$ 526,754	\$ 555,177	\$ 28,423	5.40%
70		TOTAL REVENUES		\$ 5,651,633	\$ 5,718,808	\$ 67,175	1.19%



	A	B	C	H	I	J	K
2	Based on Governor's 2024-25 Budget Proposal						
3	Object	Description	Comments	2024/25 Estimated Actuals	2024/25 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
6							
7	1100	Teachers	17.14 FTE Classroom Teachers, 3.653 FTE Home School Teachers, 1 FTE Resource Teacher	\$ 1,717,499	\$ 1,714,904	\$ (2,595)	-0.15%
8	1110	Teachers - Substitutes	Substitutes	57,725	44,018	(13,707)	-23.75%
9	1130/40	Teacher - Stipends/Extra Duty	Teacher Induction, Parent Night, Yearbook, Wolfpack, Homeschool Stipend, ELPAC, ELA/history Integration, Prep Days, Bilingual Stipend, Extra Duty Curriculum Devlpmt, Parent Info Mtg, Equity and Leadership Com, ESY Teacher, SIRAS Coordinator, Common Assessment Coordinator	53,150	45,955	(7,195)	-13.54%
10	1200	Certificated Support Salaries	.875 FTE Counselor	72,299	72,499	200	0.28%
11	1300	Administration	1.00 FTE Executive Director, 1.00 FTE Director Of Daily Operation, 1.00 FTE Director Of Student Support Services	387,785	394,942	7,157	1.85%
13		Total Certificated Salaries		\$ 2,288,458	\$ 2,272,318	\$ (16,140)	-0.71%
14		Classified Salaries					
15	2100	Instructional Support	1.00 FTE PE Specialist, .43FTE Music Specialist, .70 FTE Art Specialist, .25 Homeschool Specialist, 3.175 Instructional Aide, 1.29 FTE Special Ed Paraeducator, 0.73 FTE Extensions, .08 FTE EL Liaison	\$ 393,445	\$ 414,100	\$ 20,655	5.25%

	A	B	C	H	I	J	K
2	Based on Governor's 2024-25 Budget Proposal						
3	Object	Description	Comments	2024/25 Estimated Actuals	2024/25 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
16	2200	Support	1.625 FTE Custodian, .30 FTE Librarian, 1.51 FTE Cafeteria, 0.49 FTE Env. & Nutrition Specialist	122,049	117,177	(4,872)	-3.99%
17	2250	Support	Cafeteria Overtime	2,800	2,960	160	5.71%
18	2400	Clerical and Office	1.00 FTE Admin Coordinator, .8625 FTE Health Tech, .843 FTE Clerical Assistant, 0.31 FTE Info Tech Specialist	166,915	167,148	233	0.14%
20	2*50	Misc. Classified	Extra Hours for PD, Extension, OT Office	41,456	34,658	(6,798)	-16.40%
22		Total Classified Salaries		\$ 726,665	\$ 736,043	\$ 9,378	1.29%
23		Benefits				-	-
24	3100	STRS (Retirement)	19.100%	\$ 440,785	\$ 425,317	\$ (15,468)	-3.51%
25	3200	PERS (Retirement)	26.810%	170,173	150,353	(19,820)	-11.65%
26	3301	Medicare	1.45% Medicare	34,448	33,416	(1,032)	-3.00%
27	3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	53,364	53,893	529	0.99%
28	3401	Health and Welfare	\$19,660 per FTE	327,653	324,883	(2,770)	-0.85%
29	3402	Health and Welfare	\$19,660 per FTE	53,576	53,487	(89)	-0.17%
30	3500	SUI	0.05%	1,530	1,317	(213)	-13.92%
31	3600	Workers' Comp	1.125%	30,918	30,852	(66)	-0.21%
32		Total Benefits		\$ 1,112,447	\$ 1,073,518	\$ (38,929)	-3.50%
33		Books and Supplies					
34	4100	Textbooks	Textbooks R0000/6300	\$ 19,112	\$ 2,714	\$ (16,398)	-85.80%
35	4300	Materials and Supplies	Instructional Supplies - R0000/630086770, F1000	138,438	126,696	(11,742)	-8.48%
36	4300	Materials and Supplies	Home School - Instructional Supplies R0000, G3300, F1000	26,236	28,209	1,973	7.52%
37	4300	Materials and Supplies	Farm to School Grant R5810	3,935	5,869	1,934	49.15%
38	4300	Materials and Supplies	School Administration F2700	17,026	28,334	11,308	66.42%

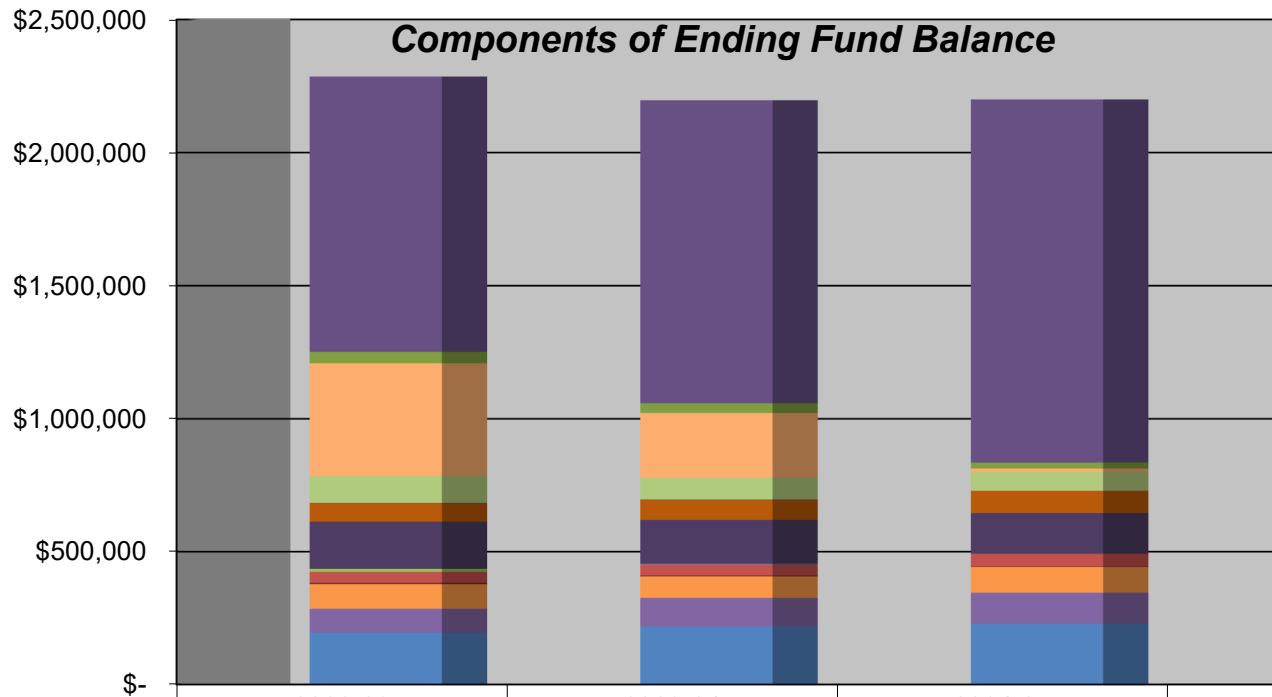
	A	B	C	H	I	J	K
2	Based on Governor's 2024-25 Budget Proposal						
3	Object	Description	Comments	2024/25 Estimated Actuals	2024/25 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
39	4300	Materials and Supplies	Health Services F3140	1,030	226	(804)	-78.06%
40	4300	Materials and Supplies	Board F7100	52	-	(52)	-100.00%
41	4300	Materials and Supplies	Maintenance and Operations F8100	10,877	10,354	(523)	-4.81%
43	4300	Materials and Supplies	Instructional Materials R2600	1,330	1,798	468	35.19%
44	4300	Materials and Supplies	Special Ed Supplies R3310/6500	4,120	1,649	(2,471)	-59.98%
45	4300	Materials and Supplies	Title IV R4127	10,000	10,000	-	0.00%
46	4300	Materials and Supplies	Child Nutrition R5310	6,075	1,841	(4,234)	-69.70%
50	4300	Materials and Supplies	Supplies R9085&9084	2,821	4,118	1,297	45.98%
51	4300	Materials and Supplies	Supplies R9087	1,635	8,520	6,885	421.10%
52	4400	Non-capitalized Equipment	Safe and Sound Security Inc. F2700 - Environmental Sensor for Bathroom	10,104	10,663	559	5.53%
53	4400	Non-capitalized Equipment	Laptops F1000/2700	4,700	5,016	316	6.72%
54	4400	Non-capitalized Equipment	Farm to School Grant R5810	0	3,621	3621	New
58	4700	Food	Cafeteria R5310 (Breakfast)	45,356	37,844	(7,512)	-16.56%
59	4700	Food	Cafeteria R5310 (Lunch)	98,071	81,858	(16,213)	-16.53%
60	4700	Food	Extensions R9081/2600	12,727	7,301	(5,426)	-42.63%
61		Total Books and Supplies		\$ 413,645	\$ 376,631	\$ (37,014)	-8.95%
62							
63		Other Services and Operating					
64	5100	Subagreements		\$ -	\$ 46,889	\$ 46,889	New
65		Total Subagreements		\$ -	\$ 46,889	\$ 46,889	New
66							
67	5200	Travel and Conference	Mileage - Home School G3300, F1000	\$ 500	\$ -	\$ (500)	-100.00%
68	5200	Travel and Conference	Mileage reimbursement F2700/1000	2,070	148	(1,922)	-92.85%
69	5200	Travel and Conference	Farm To School Grant PD R5810	919	919	-	0.00%
70	5220	Travel and Conference	Staff Development - Instructional Staff F1000	4,696	5,239	543	11.56%

	A	B	C	H	I	J	K
2	Based on Governor's 2024-25 Budget Proposal						
3	Object	Description	Comments	2024/25 Estimated Actuals	2024/25 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
71							
	5220	Travel and Conference	Staff Development - home School G3300, F1000	1,000	-	(1,000)	-100.00%
72	5220	Travel and Conference	Staff Development - Admin F2700	15,890	12,534	(3,356)	-21.12%
76		Total Travel and Conference		\$ 25,075	\$ 18,840	\$ (6,235)	-24.87%
77	5300	Dues and Memberships		\$ 6,659	\$ 5,859	\$ (800)	-12.01%
78		Total Dues and Memberships		\$ 6,659	\$ 5,859	\$ (800)	-12.01%
79							
80	5450	Insurance	Liability Insurance - Charter Safe	\$ 71,556	\$ 71,427	\$ (129)	-0.18%
81		Total Insurance		\$ 71,556	\$ 71,427	\$ (129)	-0.18%
82	5501	Utilities	Gas	\$ 5,917	\$ 3,160	\$ (2,757)	-46.59%
83	5502	Utilities	Electricity	50,860	43,423	(7,437)	-14.62%
85	5504	Utilities	Water R0000	41,612	39,076	(2,536)	-6.09%
86	5504	Utilities	Water R9081	103	-	(103)	-100.00%
87							
88		Total Utilities		\$ 98,492	\$ 85,659	\$ (12,833)	-13.03%
91	5600	Lease	Copier Lease F2700 (Doc Systems, Cannon)	\$ 20,992	\$ 19,513	\$ (1,479)	-7.05%
92	5600	Facilities	Facility Maintenance F8100	515	-	(515)	-100.00%
93	5600	Facilities	Facility Rent (CVUSD) F8700	195,365	195,364	(1)	0.00%
94		Total Leases, Rentals and Repairs		\$ 216,872	\$ 214,877	\$ (1,995)	-0.92%
95	5800	Professional Services	Instructional Services F1000 (Garden, Music Specialist, Misc. Instructional Services, NWEA)	\$ 43,975	\$ 36,313	\$ (7,662)	-17.42%
96	5800	Professional Services	Technology Support OTEC	5,384	2,661	(2,723)	-50.58%
97	5800	Professional Services	Enrichment Contracts, Online resources, Advertising - Home School G3300, F1000	12,369	12,665	296	2.39%
98	5800	Professional Services	School Administration F2700	34,628	48,372	13,744	39.69%
99	5800	Professional Services	Health Services F3140	10,300	7,026	(3,274)	-31.79%
101	5800	Professional Services	Annual Health Permit F3700	800	728	(72)	-9.00%

	A	B	C	H	I	J	K
2	Based on Governor's 2024-25 Budget Proposal						
3	Object	Description	Comments	2024/25 Estimated Actuals	2024/25 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
102	5800	Professional Services	Board Services F7100 (Staff Development, Board On Track, Compensatory Tutors - \$5,500)	11,546	6,008	(5,538)	-47.96%
103	5800	Professional Services	General Administration F7200 (Web Design, Advertising, Marketing)	54,009	71,445	17,436	32.28%
104	5800	Professional Services	Oversight Fee 1% F7600	44,294	44,252	(42)	-0.09%
105	5800	Professional Services	Security System F8100	6,150	1,755	(4,395)	-71.46%
106	5800	Professional Services	E-rate - R0050	-	-	-	0.00%
107	5800	Materials and Supplies	Supplemental R0709 (Parsec)	14,788	11,681	(3,107)	-21.01%
108	5800	Professional Services	Enrichment Contracts, R2600 G8500 (Art Center, BEP Provision)	5,428	4,600	(828)	-15.25%
109	5800	Professional Services	Kitchen Rental R5810	3,082	2,311	(771)	-25.02%
110	5800	Professional Services	Special Ed Contracts - (e.g. IEP, Speech/ Language, Psychological service, Hearing services, Occupational Therapy) R3310/6500	143,500	65,549	(77,951)	-54.32%
119	5800	Professional Services	Parent Funded Activities (includes field trips) R9085	68,000	57,498	(10,502)	-15.44%
122	5801	Professional Services	Audit Cost	20,387	14,424	(5,963)	-29.25%
123	5803	Professional Services	BSA Fees	365,359	367,970	2,611	0.71%
131	5804	Professional Services	TB Test & Fingerprints F7200	2,536	2,536	-	0.00%
132	5804	Professional Services	TB Test & Fingerprints - Home School G3300, F1000	100	-	(100)	-100.00%
133	5805	Professional Services	Transportation R0000/R9085	27,702	17,125	(10,577)	-38.18%
135	5899	Professional Services	Legal Fees	37,603	34,299	(3,304)	-8.79%
136	Total Professional Services			\$ 911,940	\$ 809,218	\$ (102,722)	-11.26%
137	5901	Communication	Phone R0000, F2700	\$ 5,158	\$ 4,155	\$ (1,003)	-19.45%
138	5901	Communication	Phone - Homeschool G3300, F2700	103	-	(103)	-100.00%

	A	B	C	H	I	J	K
2	Based on Governor's 2024-25 Budget Proposal						
3				2024/25 Estimated Actuals	2024/25 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4							
5	Object	Description	Comments			Amount	%
139	5901	Communication	Phone R2600	1,545	2,025	480	31.07%
140	5901	Communication	Phone R9081	1,335	-	(1,335)	-100.00%
141	5902	Communication	Internet	1,380	1,508	128	9.28%
142	5903	Communication	Postage R0000, F2700	515	902	387	75.15%
143	5903	Communication	Postage - Homeschool G3300, F2700	107	-	(107)	-100.00%
144		Total Communication		\$ 10,143	\$ 8,590	\$ (1,553)	-15.31%
145		Total Other Services and Operating		\$ 1,340,737	\$ 1,261,359	\$ (79,378)	-5.92%
146		Depreciation				-	0.00%
147	6900	Depreciation	Building Improvements, Interactive Displays	\$ 20,820	\$ 20,820	\$ -	0.00%
148		Total Equip. and Depr.		\$ 20,820	\$ 20,820	\$ -	0.00%
149		Other Outgo					
151	7699	All Other Financing Uses	Contingent Liability on ERC Funding	\$ -	\$ (24,891)	\$ (24,891)	New
152		Total Other Outgo		\$ -	\$ (24,891)	\$ (24,891)	New
153		TOTAL EXPENDITURES		\$ 5,902,772	\$ 5,715,798	\$ (186,974)	-3.17%

	A	B	C	H	I	J	K
1	BRIDGES Charter School						
2	Based on Governor's 2024-25 Budget Proposal						
3	Object	Description	2024/25	2024/25	Unaudited Actuals vs		
4			Estimated	Unaudited	Estimated Actuals		
5			Actuals	Actuals	Change		
6			Enrollment	Enrollment	Amount	%	
7			416	416			
8		REVENUES:					
9	8010-8099	Local Control Funding Formula Sources	\$ 4,429,424	\$ 4,429,424	\$ -	0.00%	
10							
11	8100-8299	Federal Revenue	248,270	265,886	17,616	7.10%	
12	8300-8599	Other State	447,185	468,321	21,136	4.73%	
13	8600-8799	Other Local	526,754	555,177	28,423	5.40%	
14		TOTAL REVENUES	\$ 5,651,633	\$ 5,718,808	\$ 67,175	1.19%	
15		EXPENDITURES					
16	1000-1999	Certificated Salaries	\$ 2,288,458	\$ 2,272,318	\$ (16,140)	-0.71%	
17							
18	2000-2999	Classified Salaries	726,665	736,043	9,378	1.29%	
19							
20	3000-3999	Employee Benefits	1,112,447	1,073,518	(38,929)	-3.50%	
21	4000-4999	Books and Supplies	413,645	376,631	(37,014)	-8.95%	
22	5000-5999	Services and Other Operating	1,340,737	1,261,359	(79,378)	-5.92%	
23	6000-6999	Depreciation	20,820	20,820	-	0.00%	
24	7000-7999	Other Outgo	-	(24,891)	(24,891)	New	
25		TOTAL EXPENDITURES	\$ 5,902,772	\$ 5,715,798	\$ (186,974)	-3.17%	
26		NET INCREASE/(DECREASE)	\$ (251,139)	\$ 3,010	\$ 254,149	-101.20%	
27	9791	Beginning Balance	\$ 2,196,435	\$ 2,196,435	\$ -	0.00%	
28		ENDING FUND BALANCE	\$ 1,945,296	\$ 2,199,445	\$ 254,149	13.06%	
29		COMPONENTS OF ENDING FUND BALANCE					
30	9797	R2600 ELO Program	\$ 27,457	\$ 10,765	\$ (16,692)	-60.79%	
31	9797	R5310 Child Nutrition Program	56,690	97,035	40,345	71.17%	
32	9797	R6300 Legally Rest. Lottery	105,638	116,667	11,029	10.44%	
33	9797	R6770 Art & Music In School	4,280	-	(4,280)	-100.00%	
34	9797	R7810 Literacy Screenings Professional Development	2,477	2,477	-	0.00%	
35	9797	R9078 Misc Equipment (Depreciation)	1,753	1,753	-	0.00%	
36	9797	R9080 Donations	48,136	48,135	(1)	0.00%	
37	9797	R9085 Parent Funded Activities	67,588	69,959	2,371	3.51%	
38	9797	R9087 Sprout Grant	7,473	1,480	(5,993)	-80.20%	
39	9796	Economic Uncert. (Greater of 4% or \$66K)	236,111	228,632	(7,479)	-3.17%	
40		Economic Uncert. %	4.00%	4.00%	-	0.00%	
41	9790	R0060 Mandate Block Grant	83,072	83,072	-	0.00%	
42	9790	R0062 Cal Clean Depreciation	153,168	153,168	-	0.00%	
43	9796	R0000 Depreciation	28,942	22,289	(6,653)	-22.99%	
44	9790	R0000 Undesignated	1,122,511	1,364,013	241,502	21.51%	
45		ENDING FUND BALANCE	\$ 1,945,296	\$ 2,199,445	\$ 254,149	13.06%	



	2022-23	2023-24	2024-25
Undesignated	\$1,034,060	\$1,138,115	\$1,364,013
Depreciation	\$43,050	\$36,397	\$22,289
Other State	\$422,779	\$243,092	\$13,242
Parent Funded Activities	\$101,729	\$82,025	\$69,959
Sprout Grant	\$-	\$-	\$1,480
Garden Grant	\$1,313	\$1,222	\$-
Mandate Block Grant	\$69,610	\$76,048	\$83,072
Prop 39 Depreciation	\$177,675	\$165,422	\$153,168
Art & Music In School	\$-	\$1,781	\$-
Extensions Program	\$11,494	\$-	\$-
PAC 9080	\$40,682	\$41,682	\$48,135
Misc Equip Depreciation	\$5,578	\$3,666	\$1,753
Child Nutrition Program	\$92,816	\$81,310	\$97,035
Restricted Lottery	\$90,174	\$107,114	\$116,667
Economic Uncertainties	\$194,571	\$218,563	\$228,632

Unaudited Actuals Certification

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actual
FINANCIAL REPORT
2024-25 Unaudited Actuals
Charter School Certification

56 10561 0121756
Form CA
F8ARKG69HY(2024-25)

Charter Number: 1203

To the entity that approved the charter school:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Kelly Simon, PhD Title: Executive Director

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Lisa Cline

Name

Executive Director

Title

805-383-1942

Telephone

lcline@vcoe.org

E-mail Address

For Charter School:

Tami Peterson

Name

Chief Business Official

Title

805-383-1972

Telephone

tpeterson@vcoe.org

E-mail Address

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BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
TABLE OF CONTENTS

56 10561 0121756
Form TC
F8ARKG69HY(2024-25)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	G	
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals		

Fund 620

Charter Schools

Enterprise Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,429,424.00	4,651,319.00	5.0%
2) Federal Revenue		8100-8299	265,885.14	195,799.00	-26.4%
3) Other State Revenue		8300-8599	468,320.64	451,239.00	-3.6%
4) Other Local Revenue		8600-8799	555,177.07	414,690.00	-25.3%
5) TOTAL, REVENUES			5,718,806.85	5,713,047.00	-0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,272,317.77	2,336,930.00	2.8%
2) Classified Salaries		2000-2999	736,043.64	749,327.96	1.8%
3) Employee Benefits		3000-3999	1,073,517.91	1,216,418.00	13.3%
4) Books and Supplies		4000-4999	376,630.68	423,137.00	12.3%
5) Services and Other Operating Expenses		5000-5999	1,261,359.81	1,183,667.00	-6.2%
6) Depreciation and Amortization		6000-6999	20,819.61	19,549.00	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,740,689.42	5,929,028.96	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,882.57)	(215,981.96)	887.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	(24,891.03)	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,891.03	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,008.46	(215,981.96)	-7,279.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,196,436.25	2,199,444.71	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,196,436.25	2,199,444.71	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,196,436.25	2,199,444.71	0.1%
2) Ending Net Position, June 30 (E + F1e)			2,199,444.71	1,983,462.75	-9.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	250,921.00	261,868.00	4.4%
b) Restricted Net Position		9797	348,271.15	296,267.19	-14.9%
c) Unrestricted Net Position		9790	1,600,252.56	1,425,327.56	-10.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	763,329.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,300,500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	2,706.37		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	367,694.09		
4) Due from Grantor Government		9290	566,293.74		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,571.29		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

56 10561 0121756
Form 62
F8ARKG69HY(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	270,125.25		
e) Accumulated Depreciation - Buildings		9435	(103,366.28)		
f) Equipment		9440	74,082.22		
g) Accumulated Depreciation - Equipment		9445	(56,177.00)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	46,387.55		
j) Accumulated Amortization-Lease Assets		9465	(3,434.63)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,230,712.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	967,838.53		
2) Due to Grantor Governments		9590	20,476.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	42,952.92		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,031,267.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			2,199,444.71		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	981,739.00	1,187,268.00	20.9%
Education Protection Account State Aid - Current Year		8012	78,890.00	80,570.00	2.1%
State Aid - Prior Years		8019	(102,380.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,471,175.00	3,383,481.00	-2.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,429,424.00	4,651,319.00	5.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	99,973.00	99,973.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	57,356.56	58,229.00	1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,705.00	22,474.00	-1.0%

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

56 10561 0121756
Form 62
F8ARKG69HY(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,123.00	5,123.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	70,727.58	0.00	-100.0%
TOTAL, FEDERAL REVENUE			265,885.14	195,799.00	-26.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	167,891.08	173,411.00	3.3%
Mandated Costs Reimbursements		8550	7,024.00	7,913.00	12.7%
Lottery - Unrestricted and Instructional Materials		8560	120,076.06	114,867.00	-4.3%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	90,492.00	71,484.00	-21.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	46,313.00	50,593.00	9.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	36,524.50	32,971.00	-9.7%
TOTAL, OTHER STATE REVENUE			468,320.64	451,239.00	-3.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	(244.10)	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	79,472.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	188,177.32	122,400.00	-35.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	287,771.00	292,290.00	1.6%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

56 10561 0121756
Form 62
F8ARKG69HY(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			555,177.07	414,690.00	-25.3%
TOTAL, REVENUES			5,718,806.85	5,713,047.00	-0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,804,876.37	1,860,905.00	3.1%
Certificated Pupil Support Salaries		1200	72,499.26	72,313.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	394,942.14	403,712.00	2.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,272,317.77	2,336,930.00	2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	440,951.78	440,831.96	0.0%
Classified Support Salaries		2200	125,938.25	126,738.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	169,153.61	181,758.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			736,043.64	749,327.96	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	425,316.59	441,584.00	3.8%
PERS		3201-3202	150,352.58	177,583.00	18.1%
OASDI/Medicare/Alternative		3301-3302	87,309.13	89,079.00	2.0%
Health and Welfare Benefits		3401-3402	378,370.03	471,700.00	24.7%
Unemployment Insurance		3501-3502	1,317.32	1,564.00	18.7%
Workers' Compensation		3601-3602	30,852.26	34,908.00	13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,073,517.91	1,216,418.00	13.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,714.01	19,685.00	625.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	227,613.31	182,343.00	-19.9%
Noncapitalized Equipment		4400	19,300.41	12,599.00	-34.7%
Food		4700	127,002.95	208,510.00	64.2%
TOTAL, BOOKS AND SUPPLIES			376,630.68	423,137.00	12.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	46,888.50	0.00	-100.0%
Travel and Conferences		5200	18,840.16	15,025.00	-20.3%
Dues and Memberships		5300	5,859.00	6,859.00	17.1%
Insurance		5400-5450	71,427.00	73,899.00	3.5%
Operations and Housekeeping Services		5500	85,659.51	101,447.00	18.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,877.28	223,889.00	4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	809,217.95	746,802.00	-7.7%
Communications		5900	8,590.41	15,746.00	83.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,261,359.81	1,183,667.00	-6.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	20,819.61	19,549.00	-6.1%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			20,819.61	19,549.00	-6.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

56 10561 0121756
Form 62
F8ARKG69HY(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			5,740,689.42	5,929,028.96	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	(24,891.03)	0.00	-100.0%
(d) TOTAL, USES			(24,891.03)	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,891.03	0.00	-100.0%

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Function

56 10561 0121756
Form 62
F8ARKG69HY(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,429,424.00	4,651,319.00	5.0%
2) Federal Revenue		8100-8299	265,885.14	195,799.00	-26.4%
3) Other State Revenue		8300-8599	468,320.64	451,239.00	-3.6%
4) Other Local Revenue		8600-8799	555,177.07	414,690.00	-25.3%
5) TOTAL, REVENUES			5,718,806.85	5,713,047.00	-0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,518,825.50	3,746,795.96	6.5%
2) Instruction - Related Services	2000-2999		1,031,140.19	906,454.00	-12.1%
3) Pupil Services	3000-3999		452,099.14	545,368.00	20.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		334,952.29	294,878.00	-12.0%
8) Plant Services	8000-8999		403,672.30	435,533.00	7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,740,689.42	5,929,028.96	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,882.57)	(215,981.96)	887.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	(24,891.03)	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,891.03	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,008.46	(215,981.96)	-7,279.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,196,436.25	2,199,444.71	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,196,436.25	2,199,444.71	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,196,436.25	2,199,444.71	0.1%
2) Ending Net Position, June 30 (E + F1e)			2,199,444.71	1,983,462.75	-9.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	250,921.00	261,868.00	4.4%
b) Restricted Net Position		9797	348,271.15	296,267.19	-14.9%
c) Unrestricted Net Position		9790	1,600,252.56	1,425,327.56	-10.9%

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

56 10561 0121756
Form 62
F8ARKG69HY(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	10,764.96	0.00
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	97,034.64	60,740.64
6300	Lottery: Instructional Materials	116,666.87	128,670.87
7810	Other Restricted State	2,477.00	2,477.00
9010	Other Restricted Local	121,327.68	104,378.68
Total, Restricted Net Position		348,271.15	296,267.19

Average Daily Attendance

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	394.45	394.80	394.45	402.85	402.85	402.85
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	394.45	394.80	394.45	402.85	402.85	402.85
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	394.45	394.80	394.45	402.85	402.85	402.85

Schedule of Capital Assets

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Capital Assets

56 10561 0121756
Form ASSET
F8ARKG69HY(2024-25)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	270,125.25		270,125.25			270,125.25
Equipment	74,082.22		74,082.22			74,082.22
Total capital assets being depreciated	344,207.47	0.00	344,207.47	0.00	0.00	344,207.47
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(90,150.68)		(90,150.68)	(13,215.60)		(103,366.28)
Equipment	(48,572.99)		(48,572.99)	(7,604.01)		(56,177.00)
Total accumulated depreciation	(138,723.67)	0.00	(138,723.67)	(20,819.61)	0.00	(159,543.28)
Total capital assets being depreciated, net excluding lease and subscription assets	205,483.80	0.00	205,483.80	(20,819.61)	0.00	184,664.19
Lease Assets	29,639.55		29,639.55	46,388.00	29,639.55	46,388.00
Accumulated amortization for lease assets	(17,805.63)		(17,805.63)	27,938.00	13,567.00	(3,434.63)
Total lease assets, net	11,833.92	0.00	11,833.92	74,326.00	43,206.55	42,953.37
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	217,317.72	0.00	217,317.72	53,506.39	43,206.55	227,617.56

Schedule of Long-Term Liabilities

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Long-Term Liabilities

56 10561 0121756
Form DEBT
F8ARKG69HY(2024-25)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	11,833.92		11,833.92	46,388.00	15,269.00	42,952.92	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	11,833.92	0.00	11,833.92	46,388.00	15,269.00	42,952.92	0.00

Form ESMOE

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

56 10561 0121756
Form ESMOE
F8ARKG69HY(2024-25)

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,715,798.39
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	421,298.13
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	20,819.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	(24,891.03)
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				(4,071.42)
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,298,571.68
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				394.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,420.90
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			4,752,211.32	13,544.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			4,752,211.32	13,544.47
B. Required effort (Line A.2 times 90%)			4,276,990.19	12,190.02
C. Current year expenditures (Line I.E and Line II.B)			5,298,571.68	13,420.90
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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Every Student Succeeds Act Maintenance of Effort
Expenditures

56 10561 0121756
Form ESMOE
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F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Indirect Cost Rate Worksheet

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

4,081,879.32

C. Percentage of Plant Services Costs Attributable to General Administration

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

0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

276,175.88

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

0.00

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Indirect Cost Rate Worksheet

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	276,175.88
9. Carry-Forward Adjustment (Part IV, Line F)	(29,642.40)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	246,533.48
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,471,937.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,031,140.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	325,096.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	19,461.38
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,424.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	24,891.03
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	187,488.49
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	195,364.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,269,802.48
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.24%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.68%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8) 276,175.88

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 33,557.00

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.44%) times Part III, Line B19); zero if negative 0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.44%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.44%) times Part III, Line B19); zero if positive (29,642.40)

D. Preliminary carry-forward adjustment (Line C1 or C2) (29,642.40)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 4.68%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-14821.20) is applied to the current year calculation and the remainder (\$-14821.20) is deferred to one or more future years: 4.96%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-9880.80) is applied to the current year calculation and the remainder (\$-19761.60) is deferred to one or more future years: 5.05%

LEA request for Option 1, Option 2, or Option 3 1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) (29,642.40)

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Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

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Form ICR
F8ARKG69HY(2024-25)

Approved
indirect
cost rate: 6.44%

Highest
rate used
in any
program: 6.44%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	2600	103,380.19	6,657.00	6.44%
62	5310	87,850.05	5,218.00	5.94%

Lottery Report

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

56 10561 0121756
Form L
F8ARKG69HY(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		107,113.54	107,113.54
2. State Lottery Revenue	8560	81,416.21		38,659.85	120,076.06
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		81,416.21	0.00	145,773.39	227,189.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	81,416.21		0.00	81,416.21
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		29,106.52	29,106.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		81,416.21	0.00	29,106.52	110,522.73
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	116,666.87	116,666.87
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

PCRAF

Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

56 10561 0121756
Form PCRAF
F8ARKG69HY(2024-25)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	15,482.90	1,011,352.25	7,252.30	208,308.10	195,364.20	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12		17.35	17.35	17.35	33.28	33.28	
3100 Alternative Schools							
3300 Independent Study Centers		3.14	3.14	3.14	1.00	1.00	
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)		1.00	1.00	1.00			
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							

Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

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Form PCRAF
F8ARKG69HY(2024-25)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	21.49	21.49	21.49	34.28	34.28	0.00

PCR

Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report

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Form PCR
F8ARKG69HY(2024-25)

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,841,040.39	1,226,769.39	4,067,809.78	261,322.33		4,329,132.11
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	335,809.95	162,870.89	498,680.84	32,036.02		530,716.86
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	501,339.36	48,119.47	549,458.83	35,298.08		584,756.91
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	98,002.90	0.00	98,002.90	6,295.86		104,298.76
8600	County Services to Districts	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					191,784.78	191,784.78
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					(24,891.03)	(24,891.03)
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total County School Service and Charter Schools Funds Expenditures	3,776,192.60	1,437,759.75	5,213,952.35	334,952.29	166,893.75	5,715,798.39

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,743,646.13	0.00	0.00	0.00	87,774.26	9,620.00	0.00			0.00	0.00	2,841,040.39
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	331,621.48	0.00	676.03	3,512.44	0.00	0.00	0.00			0.00	0.00	335,809.95
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	345,554.99	0.00	0.00	116.57	155,667.80	0.00	0.00			0.00	0.00	501,339.36
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	98,002.90	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	98,002.90
8600	County Services to Districts		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Total Direct Charged Costs		3,518,825.50	0.00	676.03	3,629.01	243,442.06	9,620.00	0.00	0.00	0.00	0.00	0.00	3,776,192.60

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	834,872.83	391,896.56	0.00	1,226,769.39
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	151,095.15	11,775.74	0.00	162,870.89
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	48,119.47	0.00	0.00	48,119.47
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,034,087.45	403,672.30	0.00	1,437,759.75

Ventura County Office of Education
Ventura County

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

56 10561 0121756
Form PCR
F8ARKG69HY(2024-25)

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	19,461.38
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	14,424.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	301,066.91
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in County School Service and Charter Schools Funds	334,952.29
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,776,192.60
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,437,759.75
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	5,213,952.35
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	5,213,952.35
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.42%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	191,784.78				191,784.78
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				(24,891.03)	(24,891.03)
Total Other Costs	191,784.78	0.00	0.00	(24,891.03)	166,893.75

Special Education Maintenance of Effort — Actuals

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								65.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	213,289.79		213,289.79
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	53,595.50		53,595.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	99,405.27		99,405.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,648.83		1,648.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	133,399.97		133,399.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	501,339.36	0.00	501,339.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	48,119.48							48,119.48
	Total Indirect Costs and PCR Allocations	48,119.48	0.00	0.00	0.00	0.00	0.00	0.00	48,119.48
	TOTAL COSTS	48,119.48	0.00	0.00	0.00	0.00	501,339.36	0.00	549,458.84
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	18,867.97		18,867.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	53,309.67		53,309.67
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	27,126.48		27,126.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	668.88		668.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	99,973.00	0.00	99,973.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	99,973.00	0.00	99,973.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								99,973.00

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	194,421.82		194,421.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	285.83		285.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	72,278.79		72,278.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,648.83		1,648.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	132,731.09		132,731.09
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	401,366.36	0.00	401,366.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	48,119.48							48,119.48
	Total Indirect Costs and PCR Allocations	48,119.48	0.00	0.00	0.00	0.00	0.00	0.00	48,119.48
	TOTAL BEFORE OBJECT 8980	48,119.48	0.00	0.00	0.00	0.00	401,366.36	0.00	449,485.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								449,485.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,396.25		49,396.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	49,396.25	0.00	49,396.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	49,396.25	0.00	49,396.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,062.83
	TOTAL COSTS								59,459.08

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	456,021.50	0.00
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	456,021.50	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	62.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	62.00	

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1**Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year PY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	549,458.84		
	b. Less: Expenditures paid from federal sources	99,973.00		
	c. Expenditures paid from state and local sources	449,485.84	456,021.50	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		456,021.50	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	449,485.84	456,021.50	(6,535.66)
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual FY 2024-25	Comparison Year FY 2022-23	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	549,458.84		
	b. Less: Expenditures paid from federal sources	99,973.00		
	c. Expenditures paid from state and local sources	449,485.84	455,566.85	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		455,566.85	
	Less: Exempt reduction(s) from SECTION 1		0.00	

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	449,485.84	455,566.85	
d. Special education unduplicated pupil count	65.00	51.00	
e. Per capita state and local expenditures (Test2c/Test2d)	6,915.17	8,932.68	(2,017.52)
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2024-25	FY 2012-13	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	59,459.08	35,355.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,355.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	59,459.08	35,355.70	24,103.38

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

	Actual	Comparison Year	
	FY 2024-25	FY 2011-12	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	59,459.08	34,044.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		34,044.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	59,459.08	34,044.00	
b. Special education unduplicated pupil count	65.00	33.00	
c. Per capita local expenditures (Test4a/Test4b)	914.76	1,031.64	(116.88)

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

Tami Peterson

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Title

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BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by SELPA (SE-CY)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by SELPA (SE-CY)

56 10561 0121756
Report SEMA
F8ARKG69HY(2024-25)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Special Education Maintenance of Effort – Budget

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									65.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	218,339.00		218,339.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	61,443.00		61,443.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	107,067.00		107,067.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,244.00		4,244.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	158,520.00		158,520.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	549,613.00	0.00	549,613.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	549,613.00	0.00	549,613.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	194,854.00		194,854.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	75,357.00		75,357.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,244.00		4,244.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	175,185.00		175,185.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	449,640.00	0.00	449,640.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	449,640.00	0.00	449,640.00

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								449,640.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								124,379.00
	TOTAL COSTS								124,379.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								65.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	213,289.79		213,289.79
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	53,595.50		53,595.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	99,405.27		99,405.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,648.83		1,648.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	133,399.97		133,399.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	501,339.36	0.00	501,339.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	48,119.48							48,119.48
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	501,339.36	0.00	501,339.36
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	18,867.97		18,867.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	53,309.67		53,309.67
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	27,126.48		27,126.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	668.88		668.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	99,973.00	0.00	99,973.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	99,973.00	0.00	99,973.00

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								99,973.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	194,421.82		194,421.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	285.83		285.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	72,278.79		72,278.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,648.83		1,648.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	132,731.09		132,731.09
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	401,366.36	0.00	401,366.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	48,119.48							48,119.48
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	401,366.36	0.00	401,366.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								401,366.36
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,396.25		49,396.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00

BRIDGES Charter
Ventura County Office of Education
Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	49,396.25	0.00	49,396.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	49,396.25	0.00	49,396.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,062.83
	TOTAL COSTS								59,459.08

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

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Unaudited Actuals
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2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

SELPA:

(??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2025-26

Column B

Actual
Expenditures
Comparison
Year
FY 2023-24

Column C

Difference
(A - B)

549,613.00

99,973.00

449,640.00

420,612.06

0.00

420,612.06

0.00

0.00

449,640.00

420,612.06

29,027.94

Budgeted
Amounts
FY 2025-26

Comparison
Year
FY 2022-23

Difference

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Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	549,613.00		
	b. Less: Expenditures paid from federal sources	99,973.00		
	c. Expenditures paid from state and local sources	449,640.00	455,566.85	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		455,566.85	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	449,640.00	455,566.85	
	d. Special education unduplicated pupil count	65.00	51.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	6,917.54	8,932.68	(2,015.14)
	If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	124,379.00	59,459.08	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		59,459.08	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	124,379.00	59,459.08	64,919.92
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			

		Budget FY 2025-26	Comparison Year FY 2011-12	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			

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Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

a. Expenditures paid from local sources	124,379.00	34,044.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,044.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	124,379.00	34,044.00	
b. Special education unduplicated pupil count	65.00	33.00	
c. Per capita local expenditures (Test4a/Test4b)	1,913.52	1,031.64	881.89
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .			

Tami Peterson

Contact Name

Chief Business Official

Title

805-383-1972

Telephone Number

tpeterson@vcoe.org

Email Address

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Ventura County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

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Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

56 10561 0121756
Report SEMB
F8ARKG69HY(2024-25)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS		0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Technical Review Checks

SACS Web System - SACS V13

9/5/2025 12:41:28 PM

56-10561-0121756

Unaudited Actuals
 Unaudited Actuals 2024-25
Technical Review Checks
 Phase - All
 Display - Exceptions Only

BRIDGES Charter**Ventura County**

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

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

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

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

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
 (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
62	9010	9100	(\$24,891.03)

Explanation: \$24,891.03 Fees paid to CFOMW Tax LLC for "Success Fee for Employee Retention Credit Claim - 9.5% of the total received of \$262,010.88 for Q2 2021. PO4325-00127

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

Exception

FUND	RESOURCE	OBJECT	VALUE
62	5310	8634	(\$244.10)

Explanation: This amount represents a prior year refund to parents.

62	9010	7699	(\$24,891.03)
----	------	------	---------------

Explanation: \$24,891.03 Fees paid to CFOMW Tax LLC for "Success Fee for Employee Retention Credit Claim - 9.5% of the total received of \$262,010.88 for Q2 2021. PO4325-00127

SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary.

Exception

Percentage of plant services costs attributable to general administration (Part I, Line C) is	%	\$0.00
---	---	--------

Explanation: All costs are coded correctly.

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception**FORM**

Form SEMA

Explanation: Unable to open Forms SEAS.

SACS Web System - SACS V13

9/5/2025 12:41:55 PM

56-10561-0121756

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

BRIDGES Charter**Ventura County**

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

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

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

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

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
62	2600	8700	(\$1,830.00)
Explanation: Resource 2600 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			
62	3310	1190	(\$16,665.00)
Explanation: Resource 3310 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			
62	5810	1000	(\$3,991.00)
Explanation: Resource 5810 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			

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

Exception

FUND	RESOURCE	OBJECT	VALUE
62	5810	3202	(\$10,526.00)
Explanation: Resource 5810 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			
62	5810	3302	(\$2,305.00)
Explanation: Resource 5810 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			
62	5810	3502	(\$15.00)
Explanation: Resource 5810 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			
62	5810	3602	(\$309.00)
Explanation: Resource 5810 has a negative budget in object 5710. When the books are closed, these costs will be prorated to multiple functions, which will eliminate the negative balance.			

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form SEMB

Explanation: Unable to open Form SEAS.

Coversheet

Salary Schedule

Section:	VII. Business and Operations
Item:	C. Salary Schedule
Purpose:	Vote
Submitted by:	
Related Material:	Salary_Schedule_25-26_draft 9-8-25.pdf

BRIDGES
CERTIFICATED MANAGEMENT SALARY SCHEDULE
2025-2026

POSITION	SCHEDULE	# OF DAYS	RATE	DR/01	DR/02	DR/03	DR/04	DR/05	DR/06	DR/07	DR/08	DR/09
DIRECTOR	CE214	1.0 FTE	ANNUAL	\$106,090.00	\$111,394.00	\$116,964.00	\$122,812.00	\$128,951.00	\$135,400.00	\$142,170.00	\$149,278.00	\$153,241.00
CONTRACT DAYS		214	Daily	\$495.79	\$520.53	\$546.56	\$573.89	\$602.57	\$632.71	\$664.33	\$697.51	\$716.00

POSITION	SCHEDULE	# OF DAYS	RATE	AD/01	AD/02	AD/03	AD/04	AD/05	AD/06	AD/07	AD/08	AD/09
DIRECTOR OF DAILY OPERATIONS	AD214	1.0 FTE	ANNUAL	\$96,445.00	\$101,268.00	\$106,331.00	\$111,647.00	\$117,229.00	\$123,091.00	\$129,245.00	\$135,707.00	\$139,310.00
CONTRACT DAYS		214	Daily	\$450.68	\$473.26	\$496.87	\$521.71	\$547.80	\$575.11	\$603.91	\$634.11	\$650.90
DIRECTOR OF STUDENT SUPPORT SERVICES	AD214	1.0 FTE	ANNUAL	\$96,445.00	\$101,268.00	\$106,331.00	\$111,647.00	\$117,229.00	\$123,091.00	\$129,245.00	\$135,707.00	\$139,310.00
CONTRACT DAYS		214	Daily	\$450.68	\$473.26	\$496.87	\$521.71	\$547.80	\$575.11	\$603.91	\$634.11	\$650.90

Health & Welfare Annual Cap: \$19,660.30 for fulltime staff

EFFECTIVE: 7-1-2025
BOARD ADOPTED (Revised)
9-7-2025

CERT MGMT

BRIDGES
CERTIFICATED SALARY SCHEDULE
2025-2026

	01/CL1 CLASS I BACHELOR'S	01/CL2 CLASS II BACHELOR'S	01/CL3 CLASS III BACHELOR'S	01/CL4 CLASS IV BACHELOR'S	01/CL5 CLASS V BACHELOR'S
STEP	DEGREE	PLUS 15 *	PLUS 45 *	PLUS 60 *	PLUS 75 MA & DOC *
1	62,920.00	62,920.00	62,920.00	62,920.00	62,920.00
2	62,920.00	62,920.00	62,920.00	62,920.00	62,920.00
3	62,920.00	62,920.00	62,920.00	62,920.00	62,920.00
4	62,920.00	62,920.00	62,920.00	62,920.00	62,920.00
5	62,920.00	62,920.00	62,920.00	62,920.00	64,130.00
6	62,920.00	62,920.00	62,920.00	63,380.00	67,332.00
7	62,920.00	62,920.00	65,581.00	66,546.00	70,530.00
8	62,920.00	62,920.00	65,581.00	69,708.00	73,731.00
9	62,920.00	64,530.00	68,708.00	72,866.00	76,941.00
10		67,608.00	71,838.00	76,035.00	80,136.00
11		70,687.00	74,962.00	79,183.00	83,340.00
12		70,687.00	74,962.00	82,351.00	86,538.00
13		70,687.00	74,962.00	85,507.00	89,747.00
14		70,687.00	74,962.00	85,507.00	93,007.00
15		70,687.00	74,962.00	85,507.00	93,007.00
16		70,687.00	74,962.00	85,507.00	93,007.00
17		70,687.00	74,962.00	85,507.00	93,007.00
18		70,687.00	74,962.00	85,507.00	93,007.00
19		71,581.00	75,856.00	86,400.00	93,839.00
20		71,581.00	75,856.00	86,400.00	93,839.00
21		71,581.00	75,856.00	86,400.00	93,839.00
22		71,581.00	75,856.00	86,400.00	93,839.00
23		71,581.00	75,856.00	86,400.00	93,839.00
24		72,476.00	76,751.00	87,296.00	94,733.00
25		72,476.00	76,751.00	87,296.00	94,733.00
26		72,476.00	76,751.00	87,296.00	94,733.00
27		72,476.00	76,751.00	87,296.00	94,733.00
28		72,476.00	76,751.00	87,296.00	94,733.00
29		73,370.00	77,646.00	88,189.00	96,310.00

185 Teacher days (175 Student days and 10 professional development)

Health & Welfare Annual Cap: \$19,660 for fulltime staff

PLACEMENT RULES: Credit will be given for up to 10 years full-time verified previous teaching experience at an accredited institution or at the discretion of the Executive Director based on successful years' experience

Full-time equals at least 75% of a school year.

* SEMESTER UNITS = 15 HOURS PER UNIT

Effective 7-1-2025

Adopted/Revised 9-7-2025

BRIDGES
CERTIFICATED HOURLY SALARY SCHEDULE
2025-2026

	01H/CL1 CLASS I BACHELOR'S	01H/CL2 CLASS II BACHELOR'S	01H/CL3 CLASS III BACHELOR'S	01H/CL4 CLASS IV BACHELOR'S	01H/CL5 CLASS V BACHELOR'S
STEP	DEGREE	PLUS 15 *	PLUS 45 *	PLUS 60 *	PLUS 75 MA & DOC *
1	42.51	42.51	42.51	42.51	42.51
2	42.51	42.51	42.51	42.51	42.51
3	42.51	42.51	42.51	42.51	42.51
4	42.51	42.51	42.51	42.51	42.51
5	42.51	42.51	42.51	42.51	43.33
6	42.51	42.51	42.51	42.82	45.49
7	42.51	42.51	44.31	44.96	47.66
8	42.51	42.51	44.31	47.10	49.82
9	42.51	43.60	46.42	49.23	51.99
10	0.00	45.68	48.54	51.38	54.15
11	0.00	47.76	50.65	53.50	56.31
12	0.00	47.76	50.65	55.64	58.47
13	0.00	47.76	50.65	57.78	60.64
14	0.00	47.76	50.65	57.78	62.84
15	0.00	47.76	50.65	57.78	62.84
16	0.00	47.76	50.65	57.78	62.84
17	0.00	47.76	50.65	57.78	62.84
18	0.00	47.76	50.65	57.78	62.84
19	0.00	48.37	51.25	58.38	63.40
20	0.00	48.37	51.25	58.38	63.40
21	0.00	48.37	51.25	58.38	63.40
22	0.00	48.37	51.25	58.38	63.40
23	0.00	48.37	51.25	58.38	63.40
24	0.00	48.97	51.86	58.98	64.01
25	0.00	48.97	51.86	58.98	64.01
26	0.00	48.97	51.86	58.98	64.01
27	0.00	48.97	51.86	58.98	64.01
28	0.00	48.97	51.86	58.98	64.01
29	0.00	49.57	52.46	59.59	65.07

185 Teacher days (176 Student days and 10 professional development days) *

Health & Welfare Annual Cap: \$19,660.30 for fulltime staff

PLACEMENT RULES: Credit will be given for up to 10 years full-time verified previous teaching experience at an accredited institution or at the discretion of the Executive Director based on successful years' experience.

Full-time equals at least 75% of a school year.

* SEMESTER UNITS = 15 HOURS PER UNIT

Effective 7-1-2025

Adopted/Revised 9-7-2025

BRIDGES
MISCELLANEOUS CERTIFICATED SALARY SCHEDULE
2025-2026

POSITION	SCHEDULE	DAILY RATE
SCHOOL PSYCHOLOGIST	06/2/1	\$371.39
SCHOOL PSYCHOLOGIST	06/2/2	\$424.44
SCHOOL PSYCHOLOGIST	06/2/3	\$450.98
SCHOOL PSYCHOLOGIST	06/2/4	\$477.50
SCHOOL PSYCHOLOGIST	06/2/5	\$530.55

POSITION	SCHEDULE	DAILY RATE
COUNSELOR	COUNSEL1/1	\$392.97
COUNSELOR	COUNSEL1/2	\$416.87
COUNSELOR	COUNSEL1/3	\$442.29

POSITION	SCHEDULE	DAILY RATE
RESPONSE TO INTERVENTION	06/5/1	\$403.41
RESPONSE TO INTERVENTION	06/5/2	\$409.54
RESPONSE TO INTERVENTION	06/5/3	\$415.78
RESPONSE TO INTERVENTION	06/5/4	\$422.03
RESPONSE TO INTERVENTION	06/5/5	\$428.36
RESPONSE TO INTERVENTION	06/5/6	\$434.79

POSITION	SCHEDULE	ANNUAL RATE
LEARNING CENTER COORDINATOR 195 Days	LCC/01/01	\$78,035.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/02	\$80,376.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/03	\$82,788.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/04	\$85,272.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/05	\$87,830.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/06	\$90,466.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/07	\$93,180.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/08	\$95,977.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/09	\$98,856.00
LEARNING CENTER COORDINATOR 195 Days	LCC/01/10	\$101,822.00

BRIDGES
MISCELLANEOUS CERTIFICATED SALARY
SCHEDULE 2025-2026

POSITION	SCHEDULE	ANNUAL RATE
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/01	\$78,035.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/02	\$80,376.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/03	\$82,788.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/04	\$85,272.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/05	\$87,830.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/06	\$90,466.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/07	\$93,180.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/08	\$95,977.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/09	\$98,856.00
RESPONSE TO INTERVENTION COORDINATOR 195 Days	RTIC/01/10	\$101,822.00
POSITION	SCHEDULE	ANNUAL RATE
LIBRARY MEDIA SPECIALIST 185 DAYS	LIB/01/01	\$62,920

POSITION	SCHEDULE	HOURLY RATE
MATH TUTOR	03/4/1	\$35.00
EXTRA DUTY/ TEACHER COVERAGE	03/4/2	\$35.33
SUBSTITUTE PSYCHOLOGIST	03/4/3	\$55.00
SPEECH THERAPIST	03/4/4	\$50.00

POSITION	SCHEDULE	DAILY RATE
SUBSTITUTE TEACHER	06/1/1	\$200.00 (Hourly 26.67 @ 7.5 hours)
LONG TERM SUBSTITUTE TEACHER	06/1/2	\$271.00 (Hourly \$33.88 @ 8 hours)
SUBSTITUTE STIPEND **	06/1/3	\$250.00

**Short term substitute pay is based on a 7.5 hour day with a 30 minute unpaid lunch

**Long Term substitute pay is based on an 8 hour day

**Substitute Stipend paid after every 40 days worked. Days do not need to be consecutive. Resets each fiscal year.

POSITION	SCHEDULE	DAILY RATE
SUBSTITUTE ADMINISTRATOR	06/4/1	\$450.00

POSITION	SCHEDULE	DAILY RATE
ADVISOR	06/3/1	\$600.00

STIPENDS	SCHEDULE	RATE
CELL PHONE STIPEND (Monthly) *Employees with regular assignments* Effective 2/1/2025	ST1/1	\$10.00

Adopted/Revised 9-7-2025

HOMESCHOOL SALARY SCHEDULE 2025-2026**LEAD TEACHER**

STEP	Salary 10 months 185 Days	Hourly Rate
1	60,500.00	40.88
2	60,500.00	40.88
3	60,500.00	40.88
4	60,500.00	40.88
5	62,000.00	41.89
6	62,500.00	42.23
7	66,000.00	44.59
8	68,000.00	45.95
9	71,250.00	48.14
10	74,600.00	50.41
11	77,550.00	52.40
12	77,550.00	52.40
13	77,550.00	52.40
14	77,550.00	52.40
15	77,550.00	52.40

Lead HS Teacher: Teacher Days 185 (175 student days, 2 PD days, 8 work Days) 185 Days TOTAL

SUPERVISING TEACHER

STEP	Salary 10 months 180 days	Hourly Rate
1	57,732.00	\$40.09
2	57,732.00	\$40.09
3	57,732.00	\$40.09
4	57,732.00	\$40.09
5	60,041.00	\$41.70
6	60,041.00	\$41.70
7	63,581.00	\$44.15
8	65,581.00	\$45.54
9	68,708.00	\$47.71
10	71,838.00	\$49.89
11	74,962.00	\$52.06
12	74,962.00	\$52.06
13	74,962.00	\$52.06
14	74,962.00	\$52.06
15	74,962.00	\$52.06

Supervising Teacher: Teacher Days 180 (175 student days + 2 PD and 3 work days) 180 Days Total

Effective 7-1-2025

Adopted/Revised 9-7-2025

BRIDGES
SPECIALIST SALARY SCHEDULE
2025-2026

HOURLY POSITIONS	SCHEDULE	HOURLY RATE
Art Specialist	SPC HRLY/AS01	\$34.88
	SPC HRLY/AS02	\$35.48
	SPC HRLY/AS03	\$36.54
	SPC HRLY/AS04	\$37.63
	SPC HRLY/AS05	\$38.76
Environmental Education and Nutrition Specialist	SPC HRLY/EEN01	\$34.88
	SPC HRLY/EEN02	\$35.48
	SPC HRLY/EEN03	\$36.54
	SPC HRLY/EEN04	\$37.63
	SPC HRLY/EEN05	\$38.76
Band Specialist	SPC HRLY/BS01	\$34.88
	SPC HRLY/BS02	\$35.48
	SPC HRLY/BS03	\$36.54
	SPC HRLY/BS04	\$37.63
	SPC HRLY/BS05	\$38.76
Foreign Language Specialist	SPC HRLY/LAN01	\$34.88
	SPC HRLY/LAN02	\$35.48
	SPC HRLY/LAN03	\$36.54
	SPC HRLY/LAN04	\$37.63
	SPC HRLY/LAN05	\$38.76
Library Specialist	SPC HRLY/LIB05	\$27.13
	SPC HRLY/LIB06	\$27.97
	SPC HRLY/LIB07	\$28.79
	SPC HRLY/LIB08	\$29.66
	SPC HRLY/LIB09	\$30.55
Music Specialist	SPC HRLY/MS01	\$34.88
	SPC HRLY/MS02	\$35.48
	SPC HRLY/MS03	\$36.54
	SPC HRLY/MS04	\$37.63
	SPC HRLY/MS05	\$38.76
P.E. Specialist	SPC HRLY/PES01	\$34.88
	SPC HRLY/PES02	\$35.48
	SPC HRLY/PES03	\$36.54
	SPC HRLY/PES04	\$37.63
	SPC HRLY/PES05	\$38.76
Homeschool Specialist	SPC HRLY/HS01	\$34.88
	SPC HRLY/HS02	\$35.48
	SPC HRLY/HS03	\$36.54
	SPC HRLY/HS04	\$37.63
	SPC HRLY/HS05	\$38.76
Intervention Specialist	SPC HRLY/RTI01	\$34.88
	SPC HRLY/RTI02	\$35.48
	SPC HRLY/RTI03	\$36.54
	SPC HRLY/RTI04	\$37.63
	SPC HRLY/RTI05	\$38.76
Information Technology Specialist	SPC HRLY/ITS01	\$40.27
	SPC HRLY/ITS02	\$41.08
	SPC HRLY/ITS03	\$42.31
	SPC HRLY/ITS04	\$43.57
	SPC HRLY/ITS05	\$44.88
	SPC HRLY/ITS06	\$46.23

Credential not required

Health & Welfare Annual Cap: \$19,660.30 for fulltime staff

Classified employees who work over 225 days annually shall be entitled to 10 days of vacation each fiscal year

Effective 7-1-2025

Adopted/Revised 9-7-2025

BRIDGES
CLASSIFIED SALARY SCHEDULE
2025-2026
HOURLY

HOURLY POSITIONS	SCHEDULE	HOURLY RATE
Custodian	02H/B/005	\$19.38
	02H/B/006	\$19.96
	02H/B/007	\$20.56
	02H/B/008	\$21.18
	02H/B/009	\$21.83
Attendance/Health Clerk Office Assistant	02H/D/006	\$20.96
	02H/D/007	\$21.59
	02H/D/008	\$22.25
	02H/D/009	\$22.91
	02H/D/010	\$23.58
	02H/D/011	\$24.29
Instructional Assistant (Level 1)*	02H/F/006	\$16.90
	02H/F/007	\$17.87
	02H/F/008	\$18.41
	02H/F/009	\$18.96
	02H/F/010	\$19.53
	02H/F/011	\$20.11
Instructional Assistant (Level 2)**	02H/F/026	\$20.13
	02H/F/027	\$21.14
	02H/F/028	\$22.32
	02H/F/029	\$23.43
	02H/F/030	\$24.35
	02H/F/031	\$25.46
Child Care Assistant	02H/H/005	\$16.90
	02H/H/006	\$17.22
	02H/H/007	\$17.74
	02H/H/008	\$18.27
	02H/H/009	\$18.82
Child Care Leader	02H/I/008	\$18.36
	02H/I/009	\$18.91
	02H/I/010	\$19.48
	02H/I/011	\$20.06
	02H/I/012	\$20.67
Child Care Supervisor	02H/J/005	\$20.67
	02H/J/006	\$21.30
	02H/J/007	\$21.94
	02H/J/008	\$22.59
	02H/J/009	\$23.25
	02H/J/010	\$23.94
	02H/J/011	\$24.66
	02H/J/012	\$25.41

BRIDGES
CLASSIFIED SALARY SCHEDULE
2025-2026
HOURLY

Outreach Coordinator Enrollment Coordinator	02H/K/001	\$19.38
	02H/K/002	\$19.96
	02H/K/003	\$20.56
	02H/K/004	\$21.18
	02H/K/005	\$21.83
Food Service Supervisor	02H/L/005	\$17.96
	02H/L/006	\$18.50
	02H/L/007	\$19.05
	02H/L/008	\$19.62
	02H/L/009	\$20.22
Food Service Assistant Food Service Assistant	02H/M/001	\$14.12
	02H/M/005	\$17.57
	02H/M/006	\$18.11
	02H/M/007	\$18.65
	02H/M/008	\$19.21
	02H/M/009	\$19.78
EL Liaison	02H/N/004	\$23.46
	02H/N/005	\$24.56
	02H/N/006	\$25.30
	02H/N/007	\$26.05
	02H/N/008	\$26.85
	02H/N/009	\$27.65
Attendance/Health Technician	02H/O/004	\$23.51
	02H/O/005	\$24.61
	02H/O/006	\$25.71
	02H/O/007	\$26.49
	02H/O/008	\$27.29
	02H/O/009	\$28.10
	02H/O/010	\$28.94
EL Testing	02H/P/001	\$25.00

Instructional Assistant (Level 2)

* Placement on Level 2 requires an established history of experience working in the program as well as appropriate

Bilingual Shift Differential for Para educator Level 1 or Level 2 \$0.50 Per Hour

Non-exempt classified employees who work over 225 days annually shall be entitled to 10 days of vacation

Effective 7-1-2025

Adopted/Revised 9-7-2025

BRIDGES
CLASSIFIED CONFIDENTIAL SALARY SCHEDULE
2025-2026

POSITION	SCHEDULE	# OF DAYS	RATE	AC/01	AC/02	AC/03	AC/04	AC/05	AC/06	AC/07	AC/08	AC/09	AC/10
ADMIN COORDINATOR	AC225	1.0 FTE	ANNUAL	\$58,549.00	\$60,305.00	\$62,115.00	\$63,977.00	\$65,897.00	\$67,874.00	\$69,910.00	\$72,007.00	\$73,447.00	\$74,916.00
CONTRACT DAYS		225	Daily	\$260.22	\$268.02	\$276.07	\$284.34	\$292.88	\$301.60	\$310.71	\$320.00	\$326.43	\$332.96
			Hourly	\$32.53	\$33.50	\$34.51	\$35.54	\$36.61	\$37.71	\$38.84	\$40.00	\$40.80	\$41.62

Health & Welfare Annual Cap: \$19,660.30 for fulltime staff

Effective 7-1-2025
Adopted/Revised 9-7-2025

CLASS CONFID

BRIDGES
MISCELLANEOUS CLASSIFIED SALARY SCHEDULE
2025-2026
HOURLY

HOURLY POSITIONS	SCHEDULE	HOURLY RATE
Sub Custodian	02H/01	\$16.5
Sub Extension Assistant	02H/02	\$16.5
Sub Office	02H/03	\$16.5
Sub Instructional Aide	02H/04	\$16.5

Positions do not accrue holiday/vacation pay or health benefits

STIPENDS	SCHEDULE	RATE
CELL PHONE STIPEND (Monthly) *Employees with regular assignments* Effective 2/1/2025	ST1/2	\$10.00

Effective 7-1-2025

Adopted/Revised 9-7-2025

Coversheet

Final Prop 30 Expenditure Report

Section:	VII. Business and Operations
Item:	D. Final Prop 30 Expenditure Report
Purpose:	Vote
Submitted by:	
Related Material:	BRIDGES 2024-25 Final Prop 30.pdf

BRIDGES Charter School

Proposition 30 Spending Plan for Fiscal Year 2024-25



Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a state fund called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the Local Control Funding Formula (LCFF) amount. **A corresponding reduction is made to an LEA or charter school's LCFF state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly.**

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. The CDE has interpreted that administrative costs, as used in Proposition 30, means anything defined as administration in the California School Accounting Manual. Administrative costs include general administration, school administration, and instructional administration:

- * General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services.*
- * School administration refers to activities concerned with directing and managing the operation of a particular school.*
- * Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.*

The language of Proposition 30 requires that each LEA " . . . shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs."

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

BRIDGES Charter School
Proposition 30 Spending Plan for Fiscal Year 2024-25




Object	Object Description	CSAM Function	Use of Funds (Resource 1400)	2024-25 Budget	2024-25 Actuals	Balance
8012	Prop 30 Revenues	0000	Revenues will be received quarterly	70,030	78,890	(8,860)
Total Revenues				70,030	78,890	(8,860)
1100	Teacher Salaries	1000	Teacher salaries are an appropriate use of funds	70,030	78,890	(8,860)
Certificated Salaries						
3101	STRS	1000	Teacher benefits and labor related costs are an appropriate use of funds	-	-	-
3301	Medicare	1000	Teacher benefits and labor related costs are an appropriate use of funds	-	-	-
3401	Health Benefits	1000	Teacher benefits and labor related costs are an appropriate use of funds	-	-	-
3501	SUI	1000	Teacher benefits and labor related costs are an appropriate use of funds	-	-	-
3601	Workers' Compensation	1000	Teacher benefits and labor related costs are an appropriate use of funds	-	-	-
Employee Benefits				-	-	-
4300	Instructional Supplies	1000		-	-	-
5800	Instructional Services	1000		-	-	-
Non Salary Expenses				-	-	-
Total Expenses				70,030	78,890	(8,860)

Coversheet

AR 6158: Independent Study Master Agreement

Section:	XV. Charter Policies
Item:	A. AR 6158: Independent Study Master Agreement
Purpose:	Vote
Submitted by:	
Related Material:	AR6158_Master_Agreement_BCS_Revised_6-17-24.docx

Bridges Charter School 	Board Policy Independent Study – Master Agreement		
Policy Number: AR 6158	Adopted: 12-03-18	Revised: 11/08/21 6/17/24	Replaced: 08-16-21

BRIDGES CHARTER SCHOOL
Master Agreement for Independent Study

Student Name:	Agreement Duration:
Student Number:	Beginning Date:
DOB: End Date:	End Date:
Address: Grade Level:	Grade Level:
Phone: Program Placement:	Program Placement:

1) The manner, time, frequency, and place for submitting a pupil's assignments, for reporting the pupil's academic progress, and for communicating with a pupil's parent or guardian regarding a pupil's academic progress:

a. **Manner of Reporting:** • One-on-one in-person • Small group in person •

One-on-one virtual • Small group virtual • E-mail • Fax.

b. **Time:** At least once every twenty (20) school days.

c. **Frequency:** At least every twenty (20) school days.

d. **Place:** In person or via internet communication

Objectives: The pupil shall engage in content selected by the pupil's parent/guardian, co-educator, which is aligned to grade level standards that is provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction.

2) Method of Study: Specific methods of study will be designated on the Learning Log incorporated herein. Examples of methods of study for the student will include but are not limited to:

• Independent Reading • Textbook Activities • Problem Solving • Study Projects

• Drill & Practice • Experiential Learning • Computerized Curriculum • Web/Internet
Research • Library Research • Field Trips • Learning Center Courses • Enrichment
Other_____.

3) Method of Evaluation: Specific methods of evaluation will be designated on the Learning Log incorporated herein. Examples of acceptable methods of evaluation include but are not limited to: • Teacher-made Tests • Parent Assessments • Student Conferences • Progress/Report Cards • Chapter/Unit Tests • Work Samples • Observations • Portfolios • State Standards Testing • Learning Journals • Presentations • Quizzes • Labs • Finals
Other_____.

4) Resources: As requested by the pupil's parent/guardian, co-educator, The Charter School will provide appropriate instructional materials and personnel to enable the student to complete the assigned work. Resources must include those reasonably necessary to the achievement of the objectives and must include resources that are normally available to all students on the same terms as the terms on which they are available to all. The school will confirm or provide access to all pupils to the connectivity and Chromebooks adequate to participate in the educational program and complete assigned work. Each family will be provided a small budget to purchase additional educational materials to support their child's educational needs. Families will work with their supervising teacher or the designated lead teacher to submit orders in a timely manner. Ordering will take place once in the fall within the first few weeks of school. Families may spend up to half of their allotted budget at this time. A second ordering window will take place again in January. Families will be provided an approved vendor list.

TK-1st grade : _____ to spend for the year.

2-5th grade: _____ to spend for the year

6th-8th grade: _____ \$500.00 (½ is \$250.00)

5) Extra Curricular/Field Trip Opportunities and Onsite Enrichment Classes - Due to the nature of our Hybrid Homeschool Program and the need for our staff to be able to properly facilitate learning groups we have set the following guidelines:

- a. Our onsite enrichment classes are offered to our students (K-5) on Monday/Wednesday based on our regular school calendar. We ask all families to commit on a 12-week basis if their child will be attending the onsite enrichment program. While we do understand that occasional illnesses, family business and/or scheduling conflicts may occur, it is essential for the staff to know what the expected enrollment will be each week in order to prepare materials and have the appropriate coverage for each class.

- b. Homeschool Students who are participating in the enrichment program will have an opportunity to participate in a field trip hosted by our campus naturalists. This trip (hike) is a culminating activity that will be based on a relationship built with the facilitators as well as the topics discussed leading up to the trip. Students who have been attending the hybrid enrichment classes will be invited to attend this trip. There will be other field trips planned as well as community events that all families/students will be welcome to attend.

6) Board Policies Pursuant to Education Code Section 51747(a) and (b):

- a. For pupils in all grade levels and programs offered by the Charter School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be twenty (20) school days.
- b. The Director or designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study upon the following triggers:
 - i. When any pupil fails to complete three (3) assignments during any period of twenty (20) school days.
 - ii. In the event Student's educational progress falls below satisfactory levels as determined by the Charter School's Independent Study Policy, BP 6158, which considers ALL of the following indicators:
 - 1. The pupil's achievement and engagement in the independent study program, as indicated by the pupil's performance on applicable pupil-level measures of pupil achievement and pupil engagement set forth in Education Code Section 52060(d) paragraphs (4) and (5).
 - 2. The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.
 - 3. Learning required concepts, as determined by the supervising teacher.
 - 4. Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

7) Statement of the Course Credits or Other Measures of Academic Achievement to be Earned by the Pupil Upon Completion

Courses	Credits or Other Measures of Academic Achievement
ELA	CA Grade Level State Standards
Math	CA Grade Level State Standards
Science	CA Grade Level State Standards
Social Studies	CA Grade Level State Standards
P.E.	CA Grade Level State Standards

- 8) **Statement of Academic and Other Supports for Special Populations:** The Charter School shall utilize its student information system, and referrals through the SST process to identify special populations of students. We will utilize common assessments such as iReady, NWEA Map, and CAASPP interim assessments to identify academic needs. Further, Bridges will address the needs of pupils who are not performing at grade level, or who need support in other areas, such as English Learners, pupils in foster care or pupils who are experiencing homelessness, and/or pupils requiring mental health support. The Charter School complies with the Individuals with Disabilities Education Act (“IDEA”) and is committed to meeting the needs of individuals with exceptional needs in order to be consistent with the pupil’s individualized education program (“IEP”). Policies, procedures, and guidelines are in place to ensure that pupils are identified, assessed, and provided a free appropriate public education in the least restrictive environment. The school complies with Section 504 of the federal Rehabilitation act of 1973 (29 U.S.C. Sec. 794) and is committed to providing equivalent access to and providing a free appropriate public education to all students with disabilities.
- 9) **Voluntary Statement:** It is understood that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class or program pursuant to Education Code Section 48915 or 48917, instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.

10) Signatures and Dates:

I have read and I understand the terms of this agreement, and agree to all provisions

set forth.

Title	Signature	Date
Pupil		
Parent/Guardian/Caregiver (if pupil is under the age of 18)		
Supervising Teacher		
Other Person Who Has Direct Responsibility for Providing Assistance to the Pupil:		
Other Person Who Has Direct Responsibility for Providing Assistance to the Pupil:		
Other Person Who Has Direct Responsibility for Providing Assistance to the Pupil:		