

ALTUS SCHOOLS SOUTHERN CALIFORNIA

DBA – AUDEO CHARTER SCHOOL II ▪ AUDEO CHARTER SCHOOL III ▪ AUDEO VALLEY CHARTER

GROSSMONT SECONDARY ▪ MIRUS SECONDARY ▪ SWEETWATER SECONDARY

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

Chris Gordon - Member, Jim Herr – Member, Cristina Stevens - Member

REGULAR BOARD OF DIRECTORS MEETING

Thursday, December 7, 2023, 2:30 p.m.

Via Teleconference at

9655 Granite Ridge Road, Suite 100, San Diego, 92123,
4179 Middlesex Drive, San Diego, CA 92116, 3625 Marriott Drive, Bakersfield, CA 93308

and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009, and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, 92025, and Apple Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, 92020, La Mesa RC 5975 Severin Drive, La Mesa, 91942, Paradise Valley RC 123 Worthington Street, Suite 104, Spring Valley, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345, Palm Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 201, Hesperia, CA 92345 and Bonita RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E. Palomar Steet, Suite 202, Chula Vista, 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, 91950

Access to the live video conference will be accessible prior to the start of the meeting at

Audeo II: <https://audeo2.com/board-and-governance/>

Audeo III: <https://audeo3.com/board-and-governance/>

Audeo Valley: <https://audeovalley.com/board-and-governance/>

Mirus: <https://miruscharter.com/board-of-directors/>

GSS: <https://grossmontsecondarycharter.com/board-and-governance/>

SSS: <https://sweetwatersecondarycharter.com/board-and-governance/>

This agenda contains a brief, general description of each item to be considered.

Except as otherwise provided by law, no action shall be taken on any item not appearing in the following agenda.

1.0 OPEN SESSION

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Establishment of Quorum
- 1.4 Pledge of Allegiance
- 1.5 Approval of Agenda *P.1-3*

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

- 2.1 Non-agenda Public Comment
- 2.2 Agenda Items Public Comment

3.0 CLOSED SESSION

- 3.1 Board Chairman Announcement Regarding Closed Session Items
- 3.2 Public Comment on Closed Session Items

MOVE TO CLOSED SESSION

- 3.2.1 Conference With Legal Counsel—Anticipated Litigation
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of
section 54956.9: (one case)

4.0 RETURN TO OPEN SESSION

- 4.1 Report out of action taken in closed session, if any.

5.0 CONSENT AGENDA

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them. The Superintendent School Services and Founder recommends approval of all consent agenda items.

5.1 Consent Action Items for Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter, Grossmont Secondary, Mirus Secondary, and Sweetwater Secondary for Each School

- 5.1.1 Consider Approval of Board Meeting Minutes for September 7, 2023, October 30, 2023, November 1, 2023, November 13, 2023 [P.4-14](#)
5.1.2 Consider Approval of Amendment to the Bylaws [P.15-28](#)
5.1.3 Consider Approval of Amendment to Administration of Medication Policy 5160 [P.29-35](#)

6.0 ADMINISTRATIVE ITEMS

- 6.1 Consider Approval of Ratification of Terms of Lease Renewal
6.1.1 APN 486-750-03-00
6.1.2 APN 640-14-0031
- 6.2 Consider Approval of Ratification of New Lease
6.2.1 APN 640-14-0031
- 6.3 Superintendent School Services and Founder's Report
6.3.1 Altus Approach to Research Component
6.3.2 SDUSD Charter Revision for Name Change for Altus Schools San Diego Corporation and Name Change of Schools
- 6.4 Strategic Plan Update
6.4.1 School Productivity Indicators
6.4.1.1 Audeo Charter School II [P.36-38](#)
6.4.1.1.1 School Participation Report for the Period of 2023- 2024
Month 2 - 4: 07/31/2023 – 10/20/2023
6.4.1.2 Audeo Charter School III [P.39-41](#)
6.4.1.2.1 School Participation Report for the Period of 2023- 2024
Month 2 - 4: 07/31/2023 – 10/20/2023
6.4.1.3 Audeo Valley Charter [P.42-44](#)
6.4.1.3.1 School Participation Report for the Period of 2023- 2024
Month 2 - 4: 07/31/2023 – 10/20/2023
6.4.1.4 Grossmont Secondary [P.45-47](#)
6.4.1.4.1 School Participation Report for the Period of 2023- 2024
Month 2 - 4: 07/31/2023 – 10/20/2023
6.4.1.5 Mirus Secondary [P.48-50](#)
6.4.1.5.1 School Participation Report for the Period of 2023- 2024
Month 2 - 4: 07/31/2023 – 10/20/2023
6.4.1.6 Sweetwater Secondary [P.51-53](#)
6.4.1.6.1 School Participation Report for the Period of 2023- 2024
Month 2 - 4: 07/31/2023 – 10/20/2023

7.0 ACTION ITEMS

7.1 Actions Items for Audeo Charter School II

- 7.1.1 Consider Approval of the First Interim Report 2023-2024 [P.54-62](#)
7.1.2 Review the Revised Preliminary Operational Budget Assumptions FY 2023-2024 and Consider Approval of Revised Preliminary Operational Budget FY 2023-2024 [P.63-73](#)

7.2 Actions Items for Audeo Charter School III

- 7.2.1 Consider Approval of the First Interim Report 2023-2024 [P.74-76](#)
- 7.2.2 Review the Revised Preliminary Operational Budget Assumptions FY 2023-2024 and Consider Approval of Revised Preliminary Operational Budget FY 2023-2024 [P.77-87](#)

7.3 Actions Items for Audeo Valley Charter

- 7.3.1 Consider Approval of the First Interim Report 2023-2024 [P.88-93](#)
- 7.3.2 Review the Revised Preliminary Operational Budget Assumptions FY 2023-2024 and Consider Approval of Revised Preliminary Operational Budget FY 2023-2024 [P.94-103](#)

7.4 Actions Items for Grossmont Secondary

- 7.4.1 Consider Approval of the First Interim Report 2023-2024 [P.104-106](#)
- 7.4.2 Review the Revised Preliminary Operational Budget Assumptions FY 2023-2024 and Consider Approval of Revised Preliminary Operational Budget FY 2023-2024 [P.107-116](#)

7.5 Actions Items for Mirus Secondary

- 7.5.1 Consider Approval of the First Interim Report 2023-2024 [P.117-134](#)
- 7.5.2 Review the Revised Preliminary Operational Budget Assumptions FY 2023-2024 and Consider Approval of Revised Preliminary Operational Budget FY 2023-2024 [P.135-145](#)

7.6 Actions Items for Sweetwater Secondary

- 7.6.1 Consider Approval of the First Interim Report 2023-2024 [P.146-148](#)
- 7.6.2 Review the Revised Preliminary Operational Budget Assumptions FY 2023-2024 and Consider Approval of Revised Preliminary Operational Budget FY 2023-2024 [P.149-158](#)

8.0 BOARD COMMENTS AND ANNOUNCEMENTS

From time to time, the Board has topics of interest that they would like to share with the community. These are informational in nature and do not require action.

9.0 ADJOURNMENT

Next Regular Board Meeting: February 28, 2024, 1:00 p.m.

Meeting Agenda available at:

www.audeo2.com, audeo3.com, audeovalley.com, grossmontsecondarycharter.com, miruscharter.com, sweetwatersecondarycharter.com

Accommodation –Altus Schools Southern California Board does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Allison Fleck, has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings. Please notify Allison Fleck at (858) 678-2050 twenty-four (24) hours or more prior to disability accommodations being needed in order to participate in the meeting. Translation services are available by notifying Hayley Beaupre at (858) 678-3908 twenty-four (24) hours or more prior to the board meeting. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting may be viewed at 3252 Bonita Road, Chula Vista, CA 91910; or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Allison Fleck at (858) 678 -2050.

Certification of Posting

I, Angela Neri, hereby certify that I posted this agenda at the Altus Schools Southern California Resource Centers and Offices noted above, and on the Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter, Grossmont Secondary, Mirus Secondary, and Sweetwater Secondary webpages on December 1, 2023.

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GROSSMONT SECONDARY SCHOOL ▪ MIRUS SECONDARY SCHOOL ▪ SWEETWATER SECONDARY SCHOOL

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

Chris Gordon - Member, Jim Herr – Member, Cristina Stevens - Member

REGULAR BOARD OF DIRECTORS MEETING MINUTES

Thursday, September 7, 2023, 1:00 p.m.

Via Teleconference at

514 Via De La Valle, Suite 303, Solana Beach, CA 92075, 9655 Granite Ridge Road, Suite 100, San Diego, 92123,
4179 Middlesex Drive, San Diego, CA 92116, 15548 Firerock Lane, Moreno Valley, CA 92555

and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009,
and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, 92025, and Apple Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno
Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, 92020, La Mesa RC 5975 Severin Drive, La Mesa, 91942, Paradise
Valley RC 123 Worthington Street, Suite 104, Spring Valley, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345,
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Bonita RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC
1392 E. Palomar Steet, Suite 202, Chula Vista, 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, 91950

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SSS: <https://sweetwatersecondarycharter.com/board-and-governance/>

1.0 OPEN SESSION

1.1 Call to Order

Myers called the meeting to order at 1:00 p.m.

1.2 Roll Call

Members present at the meeting were Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

Also in attendance: Lynne Alipio, Mary Bixby, Trevor Golledge, Angela Neri, Cathryn Rambo,
Tim Tuter and General Counsel, Paul Minney of Young, Minney and Corr.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting:
Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

It was moved by Herr and seconded by Stevens to Approve the Establishment of Quorum.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

1.4 Pledge of Allegiance

Myers led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Stevens and seconded by Gordon to Approve the Agenda.
 Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 CLOSED SESSION

The Closed Session convened at 1:07 p.m.

3.1 Board Chairman Announcement Regarding Closed Session Items

3.2 Public Comment on Closed Session Items

There were no comments from the public.

MOVE TO CLOSED SESSION

- 3.2.1 Conference With Legal Counsel—Anticipated Litigation
 Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of section 54956.9: (one case)
- 3.2.2 Public Employment
 Title: Founder, President, and Chief Executive Officer
- 3.2.3 Public Employment
 Title: Executive Director

4.0 RETURN TO OPEN SESSION

The Board returned to Open Session at 2:04 p.m.

4.1 Report out of action taken in closed session, if any.

No actions taken at Closed Session.

5.0 ADMINISTRATIVE ITEMS

5.1 Acceptance of Laura Barreiro’s Letter of Resignation Effective August 24, 2023

It was moved by Gordon and seconded by Herr to Accept Laura Barreiro’s Letter of Resignation Effective August 24, 2023.
 Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.2 Approval of 2023 – 2024 Board Meeting Calendar Changes

Updated Board Meeting Dates 2023-2024
Thursday, September 7, 2023, 1:00 p.m. <i>(No change)</i>
Thursday, December 7, 2023, 1:00 p.m. <i>(No change)</i>
Wednesday, February 28, 2024, 1:00 p.m.
Thursday, March 7, 2024, 2:00 p.m. <i>(Special Board Meeting--No change)</i>
Wednesday, June 26, 2024, 8:30 a.m. <i>(No change)</i>

It was moved by Herr and seconded by Stevens to Approve the 2023 – 2024 Board Meeting Calendar Changes.
 Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.3 Approval of Board Meeting Dates for Workshop Regarding Professional Development Training Including Best Practices in Charter Schools Board Management, Updates on The Charter Schools Act and a Review of Corporate Practices, Fiduciary Duties and Fiscal Oversight, the Brown Act and Conflict of Interest Laws

5.3.1 Part I on Wednesday, November 1, 2023, 10:30 am – 12:30 pm

5.3.2 Part II on Monday, November 13, 2023, 10:30 am – 12:30 pm

It was moved by Stevens and seconded by Herr to Approve the Board Meeting Dates for Workshop Regarding Professional Development Training Including Best Practices in Charter Schools Board Management, Updates on The Charter Schools Act and a Review of Corporate Practices, Fiduciary Duties and Fiscal Oversight, the Brown Act and Conflict of Interest Laws.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.4 Approval of Amendment to Employment Agreement for Founder, President, and Chief Executive Officer
Chairman Myers reported that the consideration of approval of amendments to the employment agreements for the Founder, President, and Chief Executive Officer, is solely limited to updating the position job title to better align with those job title utilized in the traditional school district setting. Specifically, the proposal is to change the title of the Founder, President, and Chief Executive Officer to the Superintendent School Services and Founder.,. All other terms and conditions of these positions' employment agreement would remain the same. Chairman Myers recommends the Board to approve the amendments.

It was moved by Gordon and seconded by Stevens to Approve the Amendment to Employment Agreement for Founder, President, and Chief Executive Officer title change to Superintendent School Services and Founder.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.5 Approval of Amendment to Employment Agreement for Executive Director
Chairman Myers reported that the consideration of approval of amendments to the employment agreements for the Executive Director, is solely limited to updating the position job title to better align with those job title utilized in the traditional school district setting. Specifically, the proposal is to change the title of the Executive Director to the Deputy Superintendent School Services. All other terms and conditions of the position's employment agreement would remain the same. Chairman Myers recommends the Board to approve the amendments.

It was moved by Stevens and seconded by Herr to Approve the Amendment to Employment Agreement for Executive Director title change to Deputy Superintendent School Services.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.6 President's Report

5.6.1 Altus Approach to Research Component

5.6.2 Altus Marketing and Community Outreach Presentation by Trevor Golledge

5.6.3 Altus University and Altus Pathways Advisory Council (APAC) Presentation by Cathryn Rambo

It was moved by Gordon and seconded by Stevens to table Agenda 5.6 President's Report to a future meeting date.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

5.7 Strategic Plan Update

5.7.1 School Productivity Indicators

5.7.1.1 Audeo Charter School II

5.7.1.1.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023

5.7.1.1.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023

5.7.1.2 Audeo Charter School III

5.7.1.2.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023

- 5.7.1.2.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023.
- 5.7.1.3 Audeo Valley Charter School
 - 5.7.1.3.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.3.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
- 5.7.1.4 Grossmont Secondary School
 - 5.7.1.4.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.4.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
- 5.7.1.5 Mirus Secondary School
 - 5.7.1.5.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.5.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
- 5.7.1.6 Sweetwater Secondary School
 - 5.7.1.6.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.6.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023

Tuter Reviewed the School Participation Reports with the Board.

6.0 ACTION ITEMS

6.1 Actions Items for Audeo Charter School II

- 6.1.1** Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023
It was moved by Herr and seconded by Stevens to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 6.1.2** Approval of the Arts Music and Instructional Materials Discretionary Block Grant Plan
It was moved by Herr and seconded by Stevens to Approve the Arts Music and Instructional Materials Discretionary Block Grant Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.2 Actions Items for Audeo Charter School III

- 6.2.1** Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023
It was moved by Stevens and seconded by Gordon to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.
- 6.2.2** Approval of the Arts Music and Instructional Materials Discretionary Block Grant Plan
It was moved by Gordon and seconded by Stevens to Approve the Arts Music and Instructional Materials Discretionary Block Grant Plan.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.3 Actions Items for Audeo Valley Charter School

- 6.3.1** Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023
It was moved by Herr and seconded by Stevens to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.3.2 Approval of the Arts Music and Instructional Materials Discretionary Block Grant Plan

It was moved by Stevens and seconded by Herr to Approve the Arts Music and Instructional Materials Discretionary Block Grant Plan.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.4 Actions Items for Grossmont Secondary School

6.4.1 Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023

It was moved by Gordon and seconded by Stevens to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved

6.4.2 Approval of the Arts Music and Instructional Materials Discretionary Block Grant Plan

It was moved by Herr and seconded by Gordon to Approve the Arts Music and Instructional Materials Discretionary Block Grant Plan.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.5 Actions Items for Mirus Secondary School

6.5.1 Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023

It was moved by Stevens and seconded by Gordon to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved

6.5.2 Approval of the Arts Music and Instructional Materials Discretionary Block Grant Plan

It was moved by Gordon and seconded by Herr to Approve the Arts Music and Instructional Materials Discretionary Block Grant Plan.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

6.6 Actions Items for Sweetwater Secondary School

6.6.1 Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023

It was moved by Herr and seconded by Stevens to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved

6.6.2 Approval of the Arts Music and Instructional Materials Discretionary Block Grant Plan

It was moved by Stevens and seconded by Gordon to Approve the Unaudited Actuals FY July 1, 2022 – June 30, 2023.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved

7.0 BOARD COMMENTS AND ANNOUNCEMENTS

From time to time, the Board has topics of interest that they would like to share with the community. These are informational in nature and do not require action.

There were no comments.

8.0 ADJOURNMENT

It was moved by Gordon and seconded by Herr to adjourn the meeting at 2:31 p.m.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

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(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

Chris Gordon - Member, Jim Herr – Member, Cristina Stevens - Member

SPECIAL BOARD OF DIRECTORS MEETING MINUTES

Monday, October 30, 2023, 9:00 a.m.

Via Teleconference at

514 Via De La Valle, Suite 303, Solana Beach, CA 92075, 9655 Granite Ridge Road, Suite 100, San Diego, 92123,
4179 Middlesex Drive, San Diego, CA 92116, 15548 Firerock Lane, Moreno Valley, CA 92555

and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009,
and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, 92025, and Apple Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno
Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, 92020, La Mesa RC 5975 Severin Drive, La Mesa, 91942, Paradise Valley
RC 123 Worthington Street, Suite 104, Spring Valley, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345, Palm
Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 201, Hesperia, CA 92345 and Bonita
RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E.
Palomar Steet, Suite 202, Chula Vista, 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, 91950

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SSS: <https://sweetwatersecondarycharter.com/board-and-governance/>

1.0 OPEN SESSION

1.1 Call to Order

Myers called the meeting to order at 9:01 a.m.

1.2 Roll Call

Members present at the meeting were Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

Also in attendance: Lynne Alipio, Mary Bixby, Angela Neri, Veronika Radke, and Tim Tuter.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting:
Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

It was moved by Gordon and seconded by Stevens to Approve the Establishment of Quorum.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

1.4 Pledge of Allegiance

Myers led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Gordon and seconded by Stevens to Approve the Agenda.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 ACTION ITEMS

3.1 Action items for Grossmont Secondary School, and Sweetwater Secondary School, for Each

3.1.1 Consider Approval of the Compliance Monitoring and Certification of Governing Board Compliance Review 2023-2024

It was moved by Gordon and seconded by Stevens to Approve the Compliance Monitoring and Certification of Governing Board Compliance Reviews 2023-2024.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

4.0 BOARD COMMENTS AND ANNOUNCEMENTS

From time to time, the Board has topics of interest that they would like to share with the community. These are informational in nature and do not require action.

There were no comments.

5.0 ADJOURNMENT

It was moved by Gordon and seconded by Stevens to adjourn the meeting at 9:15 a.m.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

ALTUS SCHOOLS SOUTHERN CALIFORNIA

DBA – AUDEO CHARTER SCHOOL II • AUDEO CHARTER SCHOOL III • AUDEO VALLEY CHARTER SCHOOL
GROSSMONT SECONDARY SCHOOL • MIRUS SECONDARY SCHOOL • SWEETWATER SECONDARY SCHOOL

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

Chris Gordon - Member, Jim Herr – Member, Cristina Stevens - Member

BOARD OF DIRECTORS WORKSHOP TRAINING MINUTES

Wednesday, November 1, 2023, 10:30 a.m.

Via Teleconference at

514 Via De La Valle, Suite 303, Solana Beach, CA 92075, 9655 Granite Ridge Road, Suite 100, San Diego, 92123,
4179 Middlesex Drive, San Diego, CA 92116, 15548 Firerock Lane, Moreno Valley, CA 92555

and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009,
and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, 92025, and Apple Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno
Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, 92020, La Mesa RC 5975 Severin Drive, La Mesa, 91942, Paradise Valley
RC 123 Worthington Street, Suite 104, Spring Valley, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345, Palm
Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 201, Hesperia, CA 92345 and Bonita
RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E.
Palomar Steet, Suite 202, Chula Vista, 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, 91950

Access to the live video conference was available prior to the start of the meeting at

Audeo II: <https://audeo2.com/board-and-governance/>

Audeo III: <https://audeo3.com/board-and-governance/>

Audeo Valley: <https://audeovalley.com/board-and-governance/>

Mirus: <https://miruscharter.com/board-of-directors/>

GSS: <https://grossmontsecondarycharter.com/board-and-governance/>

SSS: <https://sweetwatersecondarycharter.com/board-and-governance/>

1.0 OPEN SESSION

1.1 Call to Order

Myers called the meeting to order at 10:34 a.m.

1.2 Roll Call

Members present at the meeting were Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

Also in attendance: Amanda Akle, Lynne Alipio, Hayley Beaupre, Mary Bixby, Alex Carrillo, Sharnita Moore, Angela Neri, Veronika Radke, Tim Tuter, Paul Minney and Kaela Haydu of Young, Minney and Corr.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting:
Chris Gordon, Jim Herr, Wayland Myers, and Cristina Stevens.

It was moved by Gordon and seconded by Stevens to Approve the Establishment of Quorum.
Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

1.4 Pledge of Allegiance

Myers led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Gordon and seconded by Herr to Approve the Agenda.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 BOARD WORKSHOP/TRAINING

Paul Minney and Kaela Haydu from Young, Minney & Corr Law Firm provided Part I of the training to the Board on comprehensive professional development training to the Board on Best Practices in Charter Schools Board Management, including Fiduciary Duties and Fiscal Oversight; the Brown Act and Conflict of Interest Laws; and Critical Case Updates and new Laws Affecting Charter Schools.

4.0 BOARD COMMENTS AND ANNOUNCEMENTS

From time to time, the Board has topics of interest that they would like to share with the community. These are informational in nature and do not require action.

There were no comments.

5.0 ADJOURNMENT

It was moved by Gordon and seconded by Stevens to adjourn the meeting at 12:12 p.m.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

ALTUS SCHOOLS SOUTHERN CALIFORNIA

DBA – AUDEO CHARTER SCHOOL II • AUDEO CHARTER SCHOOL III • AUDEO VALLEY CHARTER SCHOOL
GROSSMONT SECONDARY SCHOOL • MIRUS SECONDARY SCHOOL • SWEETWATER SECONDARY SCHOOL

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

Chris Gordon - Member, Jim Herr – Member, Cristina Stevens - Member

BOARD OF DIRECTORS WORKSHOP TRAINING MINUTES

Monday, November 13, 2023, 10:30 a.m.

Via Teleconference at

514 Via De La Valle, Suite 303, Solana Beach, CA 92075, 9655 Granite Ridge Road, Suite 100, San Diego, 92123,
4179 Middlesex Drive, San Diego, CA 92116, 15548 Firerock Lane, Moreno Valley, CA 92555

and at

North Carlsbad RC 3821 Plaza Drive Suite 401, Oceanside, 92056, South Carlsbad RC 6965 El Camino Real, Suite 202, Carlsbad, CA 92009,
and Escondido RC 200 E. Via Rancho Parkway, Suite 143, Escondido, 92025, and Apple Valley RC 27130 Eucalyptus Avenue, Suite A, Moreno
Valley, CA 92555, and El Cajon RC 111 Fletcher Parkway, El Cajon, 92020, La Mesa RC 5975 Severin Drive, La Mesa, 91942, Paradise Valley
RC 123 Worthington Street, Suite 104, Spring Valley, 91977 and Main Street RC 16967 Main Street, Suite 108, Hesperia, CA 92345, Palm
Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 201, Hesperia, CA 92345 and Bonita
RC 3252 Bonita Road, Chula Vista, CA 91910, Chula Vista RC 1655 Broadway Street, Suite 13, Chula Vista, CA 91911, Otay Ranch RC 1392 E.
Palomar Steet, Suite 202, Chula Vista, 91913, Plaza Bonita RC 3030 Plaza Bonita Road, Suite 1000, National City, 91950

Access to the live video conference was available prior to the start of the meeting at

Audeo II: <https://audeo2.com/board-and-governance/>

Audeo III: <https://audeo3.com/board-and-governance/>

Audeo Valley: <https://audeovalley.com/board-and-governance/>

Mirus: <https://miruscharter.com/board-of-directors/>

GSS: <https://grossmontsecondarycharter.com/board-and-governance/>

SSS: <https://sweetwatersecondarycharter.com/board-and-governance/>

1.0 OPEN SESSION

1.1 Call to Order

Myers called the meeting to order at 10:31 a.m.

1.2 Roll Call

Members present at the meeting were Chris Gordon, Jim Herr, and Wayland Myers.

Absent: Cristina Stevens.

Also in attendance: Lynne Alipio, Hayley Beaupre, Mary Bixby, Alex Carrillo,
Sharnita Moore, Angela Neri, Tim Tuter, Paul Minney and Kaela Haydu of Young, Minney and Corr.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the Board were present at the meeting:

Chris Gordon, Jim Herr, Wayland Myers.

It was moved by Gordon and seconded by Stevens to Approve the Establishment of Quorum.

Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

1.4 Pledge of Allegiance

Myers led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Gordon and seconded by Herr to Approve the Agenda.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Altus Schools Southern California Board (non-agenda) shall be no longer than two (2) minutes. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. In meetings held over Zoom, any person who wishes to make a comment on either non-agenda or agenda items shall use the “Raise Hand” feature of Zoom to notify the Board. In accordance with the Brown Act, no discussion or action may occur at this time, but it is the Board’s prerogative to respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 BOARD WORKSHOP/TRAINING

Paul Minney and Kaela Haydu from Young, Minney & Corr Law Firm provided Part I of the training to the Board on comprehensive professional development training to the Board on Best Practices in Charter Schools Board Management, including Fiduciary Duties and Fiscal Oversight; the Brown Act and Conflict of Interest Laws; and Critical Case Updates and new Laws Affecting Charter Schools.

4.0 BOARD COMMENTS AND ANNOUNCEMENTS

From time to time, the Board has topics of interest that they would like to share with the community. These are informational in nature and do not require action.

There were no comments.

5.0 ADJOURNMENT

It was moved by Gordon and seconded by Stevens to adjourn the meeting at 12:12 p.m.

Ayes – 4, Nays – 0, Absent – 0, Abstain – 0, Motion Approved.

**BYLAWS
OF
ALTUS SCHOOLS SOUTHERN CALIFORNIA**

(A California Nonprofit Public Benefit Corporation)

**ARTICLE I
NAME**

Section 1. NAME. The name of this corporation is Altus Schools Southern California.

**ARTICLE II
PRINCIPAL OFFICE OF THE CORPORATION**

Section 1. PRINCIPAL OFFICE OF THE CORPORATION. The principal office for the transaction of the activities and affairs of this Corporation is located at 10170 Huennekens Street, San Diego, State of California. The Board of Directors may change the location of the principal office. However, a change in the principal office may constitute a material revision to the charter(s). Any such change of location must be noted by the secretary on these bylaws opposite this Section; alternatively, this Section may be amended to state the new location.

Section 2. OTHER OFFICES OF THE CORPORATION. The Board of Directors may at any time establish branch or subordinate offices at any place or places where this Corporation is qualified to conduct its activities.

**ARTICLE III
GENERAL AND SPECIFIC PURPOSES; LIMITATIONS**

Section 1. GENERAL AND SPECIFIC PURPOSES. The specific purposes of this Corporation are:

(1) to manage, operate, guide, direct and promote one or more California public charter schools (“Related Public Charter Schools”) as may be established to provide public education based on the Altus Model:

(2) to manage, enhance, improve, disseminate, administer, guide and direct the Altus Model and its use by Related Public Charter Schools;

(3) to establish, manage, administer, guide and direct such other educational programs including without limitation, preschools, elementary, middle schools, secondary, alternative schools or community programs;

(4) to perform and undertake any and all activities and functions, including soliciting contributions of money and property from the general public, as may be proper in connection with this Corporation’s general and specific purposes.

Also in the context of these purposes, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation.

The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code. No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE IV CONSTRUCTION AND DEFINITIONS

Section 1. CONSTRUCTION AND DEFINITIONS. Unless the context indicates otherwise, the general provisions, rule of construction, and definitions in the California Nonprofit Corporation Law shall govern the construction of these bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, and the plural includes the singular, and the term "person" includes both a legal entity and a natural person.

ARTICLE V DEDICATION OF ASSETS

Section 1. DEDICATION OF ASSETS. Upon the dissolution or winding up of the Corporation, its assets remaining after payment of all debts and liabilities of the Corporation, shall be distributed to a nonprofit fund, foundation, corporation or association which is organized and operated exclusively for educational or charitable purposes meeting the requirements of Revenue and Taxation Code section 214 and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine which are organized and operated exclusively for such purposes

ARTICLE VI CORPORATION WITHOUT MEMBERS

Section 1. CORPORATION WITHOUT MEMBERS. The Corporation shall have no members within the meaning of the Nonprofit Corporation Law.

ARTICLE VII

BOARD OF DIRECTORS

Section 1. **GENERAL POWERS.** Subject to the provisions and limitations of the California Non-Profit Public Benefit Corporation Law and any other applicable laws, and subject to any limitations of the articles of incorporation or bylaws, the Corporation's activities and affairs shall be managed, and all corporate powers shall be exercised, by or under the direction of the Board of Directors (also known as the "Board of Directors" or "Governance Council"). The Board may delegate the management of the Corporation's activities to any person(s), management company or committees, however composed, provided that the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

Section 2. **SPECIFIC POWERS.** Without prejudice to the general powers set forth in Section 1 of these bylaws, but subject to the same limitations, the Board of Directors shall have the power to:

1. Appoint and remove, at the pleasure of the Board of Directors, all corporate officers, agents, and employees; prescribe powers and duties for them as are consistent with the law, the articles of incorporation, and these bylaws; fix their compensation; and require from them security for faithful service.
2. Change the principal office or the principal business office in California from one location to another; cause the Corporation to be qualified to conduct its activities in any other state, territory, dependency, or country; conduct its activities in or outside California;
3. Borrow money and incur indebtedness on the Corporation's behalf and cause to be executed and delivered for the Corporation's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities.
4. Adopt and use a corporate seal; and alter the seal.

Section 3. **DESIGNATED DIRECTORS AND TERMS.** All directors, except for the representative designated by the chartering authority, if any, shall be designated by the existing Board of Directors. The board of directors shall consist of at least three directors and no more than nine, unless changed by amendment to these bylaws. If the chartering authority designates a representative to serve on the Board of Directors, the Board of Directors may appoint an additional director to ensure an odd number of Board members. Each director shall hold office for six (6) years and until a successor director has been designated and qualified.

Section 4. **PARENT REPRESENTATIVE.** For so long as the Corporation operates one (1) or more duly authorized California charter schools, the existing Board of Directors shall appoint a Parent Representative to the Board of Directors from a list of qualified candidates. The Parent Representative shall be qualified according to the policies of the Corporation and must have a primary caregiver relationship to a student enrolled in a charter school operated by the

Corporation. Should the Parent Representative cease to have a student enrolled in a charter school operated by the Corporation, the Parent Representative's seat will be deemed vacated. Should no qualified applicants apply, the Board of Directors shall leave the Parent Representative seat vacated until a qualified applicant applies and is appointed.

Section 5. CHARTERING AUTHORITY REPRESENTATIVE. No requirements for or restrictions on the appointment, service or terms for removal of other members of the Board of Directors shall apply to any chartering authority representative and such representative shall serve at the pleasure of and be removed only by the action of the chartering authority Governing Board or designee.

Section 6. RESTRICTION ON INTERESTED PERSONS AS DIRECTORS. No more than 49 percent of the persons serving on the Board of Directors may be interested persons. An interested person is (a) any person compensated by the Corporation for services rendered to it within the previous 12 months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director as director; and (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of such person. However, any violation of this paragraph shall not affect the validity or enforceability of transactions entered into by the Corporation.

Section 7. DIRECTORS TERM. Each director shall hold office for six (6) years and until a successor director has been designated and qualified, except for the Parent Representative, who shall hold office only so long as they have a primary caregiver relationship to a student enrolled in a charter school operated by the Corporation, but in no instance for more than four (4) years.

Section 8. NOMINATIONS BY COMMITTEE. The Chair of the Board of Directors or, if none, the ~~President and Chief Executive Officer~~ Superintendent School Services and Founder may appoint a committee to nominate qualified candidates for appointment to the Board of Directors at least thirty (30) days before the date of any appointment of directors. The nominating committee shall make its report at least seven (7) days before the date of the appointment or at such other time as the Board of Directors may set and the Secretary shall forward to each board member, with the notice of meeting required by these bylaws, a list of all candidates nominated by committee.

Section 9. USE OF CORPORATE FUNDS TO SUPPORT NOMINEE. No Corporation funds may be expended to support a nominee for director.

Section 10. EVENTS CAUSING VACANCIES ON BOARD. A vacancy or vacancies on the Board of Directors shall occur in the event of (a) the death or resignation of any director; (b) the declaration by resolution of the Board of Directors of a vacancy in the office of a director who has been convicted of a felony, declared of unsound mind by a court order, or found by final order or judgment of any court to have breached a duty under California Non-Profit Public Benefit Corporation Law, Chapter 2, Article 3; (c) the increase of the authorized number of directors; or (d) the failure of the directors, at any meeting at which any director or directors are to be appointed,

to appoint the number of directors required to be appointed at such meeting; and (e) termination of employment with the Corporation. In addition to the above, the Parent Representative position shall also be considered vacant should the current Parent Representative cease to have a primary caregiver relationship to a student enrolled in a charter school operated by the Corporation.

Section 11. RESIGNATION OF DIRECTORS. Except as provided below, any director may resign by giving written notice to the Chair of the Board, if any, or to the ~~President and Chief Executive Officer~~ Superintendent School Services and Founder or the Secretary of the board. The resignation shall be effective when the notice is given unless the notice specifies a later time for the resignation to become effective. If a director's resignation is effective at a later time, the Board of Directors may elect a successor to take office as of the date when the resignation becomes effective.

Section 12. REMOVAL OF DIRECTORS. Any director, except for the chartering authority representative, may be removed, with or without cause, by the vote of the majority of the members of the entire Board of Directors at a special meeting called for that purpose, or at a regular meeting, provided that notice of that meeting and such removal are given in compliance with the provisions of the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Division 2 of Title 5 of the Government Code) as said chapter may be modified by subsequent legislation ("Brown Act"). The chartering authority representative may be removed without cause by the chartering authority or with the written consent of the chartering authority. Any vacancy caused by the removal of a Board designated director shall be filled as provided in Section 13.

Section 13. DIRECTOR MAY NOT RESIGN IF NO DIRECTOR REMAINS. Except on notice to the California Attorney General, no director may resign if the Corporation would be left without a duly appointed director or directors.

Section 14. VACANCIES FILLED BY BOARD. Vacancies on the Board of Directors, except for the representative appointed by the chartering authority, may be filled by approval of the Board of Directors or, if the number of directors then in office is less than a quorum, by (1) the affirmative vote of a majority of the directors then in office at a regular or special meeting of the Board, or (2) a sole remaining director. A vacancy in the seat of the representative of the chartering authority shall be filled by the chartering authority.

Section 15. NO VACANCY ON REDUCTION OF NUMBER OF DIRECTORS. Any reduction of the authorized number of directors shall not result in any directors being removed before his or her term of office expires.

Section 16. PLACE OF BOARD OF DIRECTORS MEETINGS. All meetings of the Board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Brown Act and Education Code Section 47604.1.

Section 17. TELECONFERENCE MEETINGS¹. Members of the Board of Directors may

¹ Pursuant to Government Code Section 54953, the Corporation may use teleconferencing without complying with the requirements of paragraphs (a), (c), and (d) if the Corporation complies with the requirements of Section 54953(e).

participate in teleconference meetings so long as all of the following requirements in the Brown Act are complied with:

- a. At a minimum, a quorum of the members of the Board of Directors shall participate in the teleconference meeting from locations within the physical boundaries of the county in which the greatest number of pupils enrolled in the charter schools operated by the Corporation reside;
- b. All votes taken during a teleconference meeting shall be by roll call;
- c. If the Board of Directors elects to use teleconferencing, it shall post agendas at all teleconference locations with each teleconference location being identified in the notice and agenda of the meeting;
- d. All locations where a member of the Board of Directors participates in a meeting via teleconference must be fully accessible to members of the public and shall be listed on the agenda;²
- e. Members of the public must be able to hear what is said during the meeting and shall be provided with an opportunity to address the Board of Directors directly at each teleconference location; and
- f. Members of the public attending a meeting conducted via teleconference need not give their name when entering the conference call.³

Section 18. ANNUAL AND REGULAR MEETINGS. Regular meetings of the Board of Directors shall be held at least one (1) meeting per quarter. The Board of Directors shall hold an annual meeting in June for purposes of organization, election of officers, and transaction of other business. At least 72 hours before a regular meeting, the Board of Directors, or its designee shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. All meetings of the Board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Brown Act.

Section 19. AUTHORITY TO CALL SPECIAL MEETINGS. Special meetings of the Board of Directors for any purpose may be called at any time by the Chair of the Board, if any, or a majority of the Board of Directors. If a Chair of the Board has not been elected then the ~~President and Chief Executive Officer~~ Superintendent School Services and Founder is authorized to call a special meeting in place of the President of the Board. The party calling a special meeting shall determine the place, date, and time thereof.

Section 20. NOTICE OF SPECIAL MEETINGS. In accordance with the Brown Act, special meetings of the Board of Directors may be held only after twenty-four (24) hours notice is

² This means that members of the Board of Directors who choose to utilize their homes or offices as teleconference locations must open these locations to the public and accommodate any members of the public who wish to attend the meeting at that location.

³ The Brown Act prohibits requiring members of the public to provide their names as a condition of attendance at the meeting.

given to the public through the posting of an agenda. Notice of the time and place of special meetings shall be given to each director by (a) personal delivery of written notice; (b) first-class mail, postage prepaid; (c) telephone, including a voice messaging system or other system or technology designed to record and communicate messages, either directly to the director or to a person at the director's office who would reasonably be expected to communicate that notice promptly to the director; (d) facsimile; (e) electronic mail; or (f) other electronic means. All such notices shall be given or sent to the director's address or telephone number as shown on the Corporation's records and shall be sent with at least such notice as is required in accordance with the terms and provisions of the Brown Act.

Notice of the time and place of special meetings shall be given to all media who have provided written notice to Altus Schools Southern California,

The notice shall state the time of the meeting, the place and the business to be transacted at the meeting.

All notice requirements will comply with the terms and provisions of the Brown Act.

Section 21. QUORUM. A majority of the directors then in office shall constitute a quorum. Every action taken or decision made by a majority of the directors present at a duly held meeting at which a quorum is present shall be an act of the board. A meeting at which a quorum is initially present may continue to transact business, despite the withdrawal of some directors, if any action taken or decision made is approved by at least a majority of the required quorum for that meeting. The vote or abstention of each Board member present for each action taken shall be publicly reported.

Section 22. ADJOURNMENT. A majority of the directors present, whether or not a quorum is present, may adjourn any meeting to another time and place.

Section 23. COMPENSATION AND REIMBURSEMENT. Directors may not receive compensation, for their services as directors or officers, and only such reimbursement of expenses, as the Board of Directors may establish by resolution to be just and reasonable as to the Corporation at the time that the resolution is adopted.

Section 24. CREATION OF POWERS OF COMMITTEES. The board, by resolution adopted by a majority of the directors then in office, may create one or more committees of the Board, each consisting of two or more directors and no one who is not a director, to serve at the pleasure of the board. Appointments to committees of the Board of Directors shall be by majority vote of the authorized number of directors. The Board of Directors may appoint one or more directors as alternate members of any such committee, who may replace any absent member at any meeting. Any such committee shall have all the authority of the board, to the extent provided in the Board of Directors resolution, except that no committee may:

- (a) Fill vacancies on the Board of Directors or any committee of the board;
- (b) Amend or repeal bylaws or adopt new bylaws;
- (c) Amend or repeal any resolution of the Board of Directors that by its express

terms is not so amendable or subject to repeal; or

- (d) Create any other committees of the Board of Directors or appoint the members of committees of the board;

The Board may also create one or more advisory committees composed of directors and non-directors. It is the intent of the Board to encourage the participation and involvement of faculty, staff, parents, students and administrators through attending and participating in open committee meetings. The Board may establish, by resolution adopted by a majority of the directors then in office, advisory committees to serve at the pleasure of the Board.

Section 25. MEETINGS AND ACTION OF COMMITTEES. Meetings and actions of committees of the Board of Directors shall be governed by, held, and taken under the provisions of these bylaws concerning meetings, other Board of Directors actions, and the Brown Act, if applicable, except that the time for general meetings of such committees and the calling of special meetings of such committees may be set either by Board of Directors resolution or, if none, by resolution of the committee. Minutes of each meeting shall be kept and shall be filed with the corporate records. The Board of Directors may adopt rules for the governance of any committee as long as the rules are consistent with these bylaws. If the Board of Directors has not adopted rules, the committee may do so.

Section 26. NON-LIABILITY OF DIRECTORS. No Director shall be personally liable for the debts, liabilities, or other obligations of this Corporation.

Section 27. COMPLIANCE WITH LAWS GOVERNING STUDENT RECORDS. The Charter School and the Board of Directors shall comply with all applicable provisions of the Family Education Rights Privacy Act ("FERPA") as set forth in Title 20 of the United States Code Section 1232g and attendant regulations as they may be amended from time to time.

ARTICLE VIII OFFICERS OF THE CORPORATION

Section 1. OFFICES HELD. The officers of this Corporation shall be a ~~President and Chief Executive Officer~~Superintendent School Services and Founder Services, a Secretary, and a Chief Financial Officer. The Corporation, at the board's direction, may also have a President of the board, one or more Vice-Presidents, one or more Assistant Secretaries, one or more Assistant Treasurers, and such other officers as may be appointed under Article VIII, Section 4 of these bylaws.

Section 2. DUPLICATION OF OFFICE HOLDERS. Any number of offices may be held by the same person, except that neither the Secretary nor the Chief Financial Officer may serve concurrently as either the ~~President and Chief Executive Officer~~Superintendent School Services and Founder or the Chair of the Board.

Section 3. ELECTION OF OFFICERS. The officers of this Corporation, except any appointed under Article IX, Section 4 of these bylaws, shall be chosen annually by the Board of Directors and shall serve at the pleasure of the board, subject to the rights of any officer under any

employment contract.

Section 4. APPOINTMENT OF OTHER OFFICERS. The Board of Directors may appoint and authorize the Chair of the Board, the ~~President and Chief Executive Officer~~Superintendent School Services and Founder, or another officer to appoint any other officers that the Corporation may require. Each appointed officer shall have the title and authority, hold office for the period, and perform the duties specified in the bylaws or established by the board.

Section 5. REMOVAL OF OFFICERS. Without prejudice to the rights of any officer under an employment contract, the Board of Directors may remove any officer with or without cause. An officer who was not chosen by the Board of Directors may be removed by any other officer on whom the Board of Directors confers the power of removal.

Section 6. RESIGNATION OF OFFICERS. Any officer may resign at any time by giving written notice to the board. The resignation shall take effect on the date the notice is received or at any later time specified in the notice. Unless otherwise specified in the notice, the resignation need not be accepted to be effective. Any resignation shall be without prejudice to any rights of the Corporation under any contract to which the officer is a party.

Section 7. VACANCIES IN OFFICE. A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these bylaws for normal appointment to that office, provided, however, that vacancies need not be filled on an annual basis.

Section 8. CHAIR OF THE BOARD. If a Chair of the Board of Directors is elected, he or she shall preside at Board of Directors meetings and shall exercise and perform such other powers and duties as the Board of Directors may assign from time to time. If there is no ~~President and Chief Executive Officer~~Superintendent School Services and Founder, the Chair of the Board of Directors shall also be the chief executive officer and shall have the powers and duties of the ~~President and Chief Executive Officer~~Superintendent School Services and Founder of the Corporation set forth in these bylaws.

Section 9. ~~PRESIDENT AND CHIEF EXECUTIVE OFFICERS~~SUPERINTENDENT SCHOOL SERVICES AND FOUNDER. Subject to such supervisory powers as the Board of Directors may give to the President of the board, if any, and subject to the control of the board, the ~~President and Chief Executive Officer~~Superintendent School Services and Founder shall be the general manager of the Corporation and shall supervise, direct, and control the Corporation's activities, affairs, and officers including but limited to hiring, supervision and evaluation of employee, contract approval, supervising fiscal affairs, and effectuating the Corporate purposes etc. unless otherwise limited by the Policies of the Corporation. In the absence of the Chair of the Board, or if none; the ~~President and Chief Executive Officer~~Superintendent School Services and Founder shall preside at all Board of Directors meetings. The ~~President and Chief Executive Officer~~Superintendent School Services and Founder shall have such other powers and duties as the Board of Directors or the bylaws may require.

Section 10. VICE-PRESIDENTS. If Vice-Presidents are appointed, and if the ~~President~~

~~and Chief Executive Officer~~ Superintendent School Services and Founder is absent or disabled, the Vice-Presidents, if any, in order of their rank as fixed by the board, or, if not ranked, a Vice-President designated by the board, shall perform all duties of the ~~President and Chief Executive Officer~~ Superintendent School Services and Founder. When so acting, a Vice-President shall have all powers of and be subject to all restrictions on the ~~President and Chief Executive Officer~~ Superintendent School Services and Founder. The Vice-Presidents shall have such other powers and perform such other duties as the Board of Directors or the bylaws may require.

Section 11. SECRETARY. The Secretary shall keep or cause to be kept, at the Corporation's principal office or such other place as the Board of Directors may direct, a book of minutes of all meetings, proceedings, and actions of the board, and of committees of the board. The minutes of meetings shall include the time and place that the meeting was held; whether the meeting was annual, regular, special, or emergency and, if special or emergency, how authorized; the notice given; the names of persons present at Board of Directors and committee meetings; and the vote or abstention of each Board member present for each action taken.

The Secretary shall keep or cause to be kept, at the principal California office, a copy of the articles of incorporation and bylaws, as amended to date.

The Secretary shall give, or cause to be given, notice of all meetings of the board, and of committees of the Board of Directors that these bylaws require to be given. The Secretary shall keep the corporate seal, if any, in safe custody and shall have such other powers and perform such other duties as the Board of Directors or by bylaws may require.

Section 12. CHIEF FINANCIAL OFFICER. The Chief Financial Officer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the Corporation's properties and transactions. The Chief Financial Officer shall send or cause to be given to the directors such financial statements and reports as are required to be given by law, by these bylaws, or by the board. The books of account shall be open to inspection by any director at all reasonable times.

The Chief Financial Officer shall (i) deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the Corporation with such depositories as the Board of Directors may designate; (ii) disburse the Corporation's funds as the Board of Directors may order; (iii) render to the ~~President and Chief Executive Officer~~ Superintendent School Services and Founder, Chair of the Board, if any, and the board, when requested, an account of all transactions as Chief Financial Officer and of the financial condition of the Corporation; and (iv) have such other powers and perform such other duties as the board, contract, job specification, or the bylaws may require.

If required by the board, the Chief Financial Officer shall give the Corporation a bond in the amount and with the surety or sureties specified by the Board of Directors for faithful performance of the duties of the office and for restoration to the Corporation of all of its books, papers, vouchers, money, and other property of every kind in the possession or under the control of the Chief Financial Officer on his or her death, resignation, retirement, or removal from office.

**ARTICLE IX
CONTRACTS WITH DIRECTORS AND OFFICERS**

Section 1. **CONTRACTS WITH DIRECTORS AND OFFICERS.** The Corporation shall not enter into a contract or transaction in which a director directly or indirectly has a material financial interest (nor shall the Corporation enter into any contract or transaction with any other corporation, firm, association, or other entity in which one or more of the Corporation's directors are directors and have a material financial interest). Pursuant to Education Code section 47604.1 (effective Jan. 1, 2020), notwithstanding Article 4 (commencing with Section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code, an employee of a charter school shall not be disqualified from serving as a member of the governing body of the charter school because of that employee's employment status. A member of the governing body of a charter school who is also an employee of the charter school shall abstain from voting on or influencing or attempting to influence another member of the governing body regarding, all matters uniquely affecting that member's employment.

**ARTICLE X
LOANS TO DIRECTORS AND OFFICERS**

Section 1. **LOANS TO DIRECTORS AND OFFICERS.** This Corporation shall not lend any money or property to or guarantee the obligation of any director or officer; provided, however, that the Corporation may advance money to a director or officer of the Corporation for expenses reasonably anticipated to be incurred in the performance of his or her duties if that director or officer would be entitled to reimbursement for such expenses of the Corporation.

**ARTICLE XI
INDEMNIFICATION**

Section 1. **INDEMNIFICATION.** To the fullest extent permitted by law, this Corporation shall indemnify its directors, officers, employees, and other persons described in Corporations Code section 5238(a), including persons formerly occupying any such positions, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in that section, and including an action by or in the right of the Corporation by reason of the fact that the person is or was a person described in that section. "Expenses," as used in this bylaw, shall have the same meaning as in that section of the Corporations Code.

On written request to the Board of Directors by any person seeking indemnification under Corporations Code section 5238 (b) or section 5238 (c), the approval of such indemnification may be made by:

- (a) A majority vote of a quorum consisting of directors who are not parties to such proceeding; or
- (b) The court in which such proceeding is or was pending upon application made by this Corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such

application by the agent, attorney or other person is opposed by this Corporation.

ARTICLE XII INSURANCE

Section 1. **INSURANCE.** This Corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, directors, employees, and other agents, to cover any liability asserted against or incurred by any officer, director, employee, or agent in such capacity or arising from the officer's, director's, employee's, or agent's status as such.

ARTICLE XIII MAINTENANCE OF CORPORATE RECORDS

Section 1. **MAINTENANCE OF CORPORATE RECORDS.** This Corporation shall keep:

- (a) Adequate and correct books and records of account;
- (b) Written minutes of the proceedings of its board and committees of the board; and
- (c) Such reports and records as required by law.

ARTICLE XIV INSPECTION RIGHTS

Section 1. **DIRECTORS' RIGHT TO INSPECT.** Every director shall have the right at any reasonable time to inspect the Corporation's books, records, documents of every kind, physical properties, and the records of each subsidiary as permitted by California and federal law. The inspection may be made in person or by the director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents as permitted by California and federal law. This right to inspect may be circumscribed in instances where the right to inspect conflicts with California or federal law (e.g., restrictions on the release of educational records under FERPA) pertaining to access to books, records, and documents.

Section 2. **ACCOUNTING RECORDS AND MINUTES.** On written demand on the Corporation, any director may inspect, copy, and make extracts of the accounting books and records and the minutes of the proceedings of the Board of Directors, and committees of the Board of Directors at any reasonable time for a purpose reasonably related to the director's interest, as a director. Any such inspection and copying may be made in person or by the director's agent or attorney. This right of inspection extends to the records of any subsidiary of the Corporation.

Section 3. **MAINTENANCE AND INSPECTION OF ARTICLES AND BYLAWS.** This Corporation shall keep at its principal California office the original or a copy of the article of incorporation and bylaws, as amended to the current date, which shall be open to inspection by

the directors at all reasonable times during office hours. If the Corporation has no business office in California, the Secretary shall, on the written request of any director, furnish to that director a copy of the articles of incorporation and bylaws, as amended to the current date.

ARTICLE XV REQUIRED REPORTS

Section 1. ANNUAL REPORTS. The Board of Directors shall cause an annual report to be sent to each director within 120 days after the end of the Corporation's fiscal year. That report shall contain the following information, in appropriate detail:

- (a) The assets and liabilities, including the trust funds, or the Corporation as of the end of the fiscal year;
- (b) The principal changes in assets and liabilities, including trust funds;
- (c) The Corporation's revenue or receipts, both unrestricted and restricted to particular purposes;
- (d) The Corporation's expenses or disbursement for both general and restricted purposes;
- (e) Any information required under these bylaws; and
- (f) An independent accountant's report or, if none, the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the Corporation's books and records.

Section 2. ANNUAL STATEMENT OF CERTAIN TRANSACTIONS AND INDEMNIFICATIONS. The Corporations shall comply with Corporations Code section 6322.

ARTICLE XVI EFFECTIVE DATES; AMENDMENTS

Section 1. EFFECTIVE DATE. These bylaws and any amendments shall become effective immediately upon their adoption.

Section 2. AMENDMENTS. The Board of Directors may adopt, amend or repeal any of these bylaws by a majority of the directors present at a meeting duly held at which a quorum is present, except that no amendment shall change any provisions of the charter governing the charter school or make any provisions of these bylaws inconsistent with the charter, the Corporation's articles of incorporation, or any laws.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting Secretary of Altus Schools Southern California, a California nonprofit public benefit corporation; that these bylaws, consisting of 14 pages (including this page), are the bylaws of this Corporation as adopted by the Board of Directors on April 27, 2023, and that these bylaws have not been amended or modified since that date.

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Corporation to this certificate on ~~April 27~~December 7, 2023.

Lynne Herrero Alipio, Secretary

Administration of Medication Policy 5160

Approved: February 22, 2018

Amended: February 16, 2022, June 22, 2023; December 7, 2023

The Board of Directors of ~~Audeo Charter School~~ Altus Schools Southern California, Inc. hereby adopts this amended Administration of Medication Policy to apply to Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School and Sweetwater Secondary School, all hereafter collectively referred to as “Charter School.”

Charter School staff is responsible for overseeing the administration of medication to students attending Charter School during the regular school day. It is imperative that practices followed in the administration of medication be carefully delineated to ensure the safety of our students and the legal protection of our employees.

Definitions

- “*Authorized health care provider*” means an individual who is licensed by the State of California to prescribe medication.
- “*Authorizing physician and surgeon*” may include, but is not limited to, a physician and surgeon employed by, or contracting with, a local educational agency, a medical director of the local health department, or a local emergency medical services director.
- “*School nurse*” means an individual who is currently a credentialed and licensed registered nurse employed by the Charter School.
- “*Other designated Charter School personnel*” means an individual employed by the Charter School who has (1) has consented to assist/administer medication to students and (2) may legally assist/administer the medication to students.
- “*Medication*” includes prescription medication, over-the-counter remedies, nutritional supplements, and herbal remedies. Sunscreen is not considered a medication.
- “*Opioid antagonist*” means naloxone hydrochloride (“NARCAN”) or another drug approved by the federal Food and Drug Administration (“FDA”) that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body, and has been approved for the treatment of an opioid overdose.
- “*Regular school day*” includes during school hours, before- or after-school programs, field trips, extracurricular or co-curricular activities, and camps or other activities that typically involve at least one (1) overnight stay from home.

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Administration of Medication with Charter School Assistance

Any student who is or may be required to take, during the regular schoolday, prescription medication prescribed or ordered for the student by an authorized health care provider may be assisted by the school nurse or designated Charter School personnel.

In order for a student to be assisted by the school nurse or other designated Charter School personnel in administering medication, Charter School shall obtain both:

1. A written statement from the student's authorized health care provider detailing the name of the medication, method, amount/dosage, and time schedules by which the medication is to be taken, and
2. A written statement from the parent, foster parent, or guardian of the student indicating the desire that Charter School assist the student in the matters set forth in the statement of the authorized health care provider.

These written statements specified shall be provided at least annually and more frequently if the medication, dosage/amount, frequency of administration, or reason for administration changes.

The primary responsibility for the administration of medication rests with the parent/guardian, student, and medical professionals.

Self-Administration of Medication (without Charter School Assistance)

Students will be permitted to self-carry and self-administer prescription medication if an authorized health care provider has indicated that a student may need to take this medication or is required to take this medication during the regular school day. Prescription medication includes an auto-injectable epinephrine ("EpiPen") and inhaled asthma medication. In order to carry and self-administer this medication, Charter School must receive the following:

1. A written statement from the student's authorized health care provider (1) detailing the name of the medication, method, dosage/amount, and time schedules by which the medication is to be taken, and (2) confirming that the student is able to self-administer an EpiPen or inhaled asthma medication, and
2. A written statement from the parent, foster parent, or guardian of the student (1) consenting to the self-administration, (2) providing a release for the school nurse or designated Charter School personnel to consult with the health care provider of the student regarding any questions that may arise with regard to the medication, and (3) releasing Charter School and Charter School personnel from civil liability if the self-administering student suffers an adverse reaction as a result of self-administering medication.

These written statements specified shall be provided at least annually and more frequently if the medication, dosage/amount, frequency of administration, or reason for administration changes.

Charter School may elect to observe and document the student's ability to safety and competently self-carry and self-administer prescription medication as directed by the authorized health care provider. A student may be subject to disciplinary action if the student uses this prescription medication in a manner other than as prescribed.

Any student requiring insulin shots must establish a plan for administration of insulin shots with the Executive Director in consultation with the parent or guardian and the student's medical professional.

Staff Training and Emergency Response

Additional information about staff trainings and the Charter School's response to emergencies may be located within the Employment Handbook and/or the School Safety Plan.

A. Response to Anaphylactic Reaction

The school nurse or trained personnel who have volunteered may use an EpiPen to provide emergency medical aid to persons suffering, or reasonably believed to be suffering from, an anaphylactic reaction. Charter School will ensure it has the appropriate type of EpiPen on site (i.e., regular or junior) to meet the needs of its students. Charter School will ensure staff properly store, maintain, and restock the EpiPen as needed.

Charter School will ensure any Charter School personnel who volunteer are appropriately trained regarding the storage and emergency use of an EpiPen. Adequate training shall include all of the following:

1. Techniques for recognizing symptoms of anaphylaxis.
2. Standards and procedures for the storage, restocking, and emergency use of EpiPens.
3. Emergency follow-up procedures, including calling the emergency 911 telephone number and contacting, if possible, the student's parent(s)/guardian(s) and physician.
4. Recommendations on the necessity of instruction and certification in cardiopulmonary resuscitation.
5. Instruction on how to determine whether to use an adult EpiPen or a EpiPen, which shall include consideration of a student's grade level or age as a guideline of equivalency for the appropriate student weight determination.
6. Written materials covering the information required pursuant to the training.

Charter School will distribute an annual notice to all staff describing the request for volunteers who will be trained to administer an EpiPen to a person if that person is suffering, or reasonably believed to be suffering from, anaphylaxis. The annual notice shall also describe the training the volunteer will receive.

B. Response to a Diabetic or Hypoglycemic Emergency

Charter School provides Charter School personnel with voluntary emergency medical training on how to provide emergency medical assistance to students with diabetes suffering from severe hypoglycemia. The volunteer personnel shall provide this emergency care in accordance with standards established herein and the performance instructions set forth by the licensed health care provider of the student. A Charter School employee who does not volunteer or who has not been trained pursuant to this Policy may not be required to provide emergency medical assistance.

Training by a physician, credentialed school nurse, registered nurse, or certificated public health nurse according to the standards established pursuant to this section shall be deemed adequate training. Training established shall include all of the following:

1. Recognition and treatment of hypoglycemia.
2. Administration of glucagon.
3. Basic emergency follow-up procedures, including, but not limited to, calling the emergency 911 telephone number and contacting, if possible, the student's parent(s)/guardian(s) and licensed health care provider.

A Charter School employee shall notify the Executive Director if the employee administers glucagon pursuant to this Policy.

All materials necessary to administer the glucagon shall be provided by the parent(s)/guardian(s) of the student.

In the case of a student who is able to self-test and monitor their own blood glucose level, upon written request of the parent or guardian, and with authorization of the licensed health care provider of the student, a student with diabetes shall be permitted to test their own blood glucose level and to otherwise provide diabetes self-care in the classroom, in any area of the Charter School or Charter School grounds, during any Charter School-related activity, and, upon specific request by a parent or guardian, in a private location.

Designated staff shall establish emergency procedures for specific medical conditions that require an immediate response (i.e. allergies, asthma, diabetes).

C. Response to an Opioid Overdose

Charter School provides Charter School personnel with voluntary emergency medical training on the administration of opioid antagonists to students exhibiting potentially life-threatening symptoms, or reasonably believed to be suffering, from an opioid overdose at school or a school activity. Charter School will ensure staff properly store, maintain, and restock opioid antagonists as needed.

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Training shall include all of the following:

- Techniques for recognizing symptoms of an opioid overdose.
- Standards and procedures for the storage, restocking, and emergency use of naloxone hydrochloride or another opioid antagonist.
- Basic emergency follow-up procedures, including, but not limited to, a requirement for the school or charter school administrator or, if the administrator is not available, another school staff member to call the emergency 911 telephone number and to contact the student's parent(s)/guardian(s).
- Recommendations on the necessity of instruction and certification in cardiopulmonary resuscitation.
- Written materials covering the information required pursuant to the training.

The Deputy Superintendent School Services shall distribute an annual notice to all staff regarding volunteering for training to administer opioid antagonists and a volunteer's right to rescind their offer to volunteer.

A.D. Response to a Seizure, Seizure Disorder or Epilepsy

Upon receipt of a request by a parent/guardian to administer anti-seizure medication when a student is suffering from a seizure, the Charter School may designate one or more volunteers to receive training to administer the anti-seizure medication. The Charter School may allow non-medical personnel to volunteer to provide medical assistance to students who are diagnosed with seizures, a seizure disorder, or epilepsy if the Charter School does not have a credentialed nurse or other licensed nurse on site. Charter School's volunteer personnel shall provide this emergency care in accordance with standards established herein and the performance instructions set forth by the licensed health care provider of the student. A Charter School employee who does not volunteer or who has not been trained pursuant to this Policy may not be required to provide emergency medical assistance. Volunteer employees are not providing this emergency medical care for compensation, notwithstanding that the employee is a paid public employee. Upon receipt of the parent/guardian's request, the Charter School shall notify the parent/guardian that their child may qualify for services or accommodations under the Section 504 plan or an individualized education program ("IEP"), assist the parent/guardian with the exploration of that option, and encourage the parent/guardian to adopt that option if it is determined that the child is eligible for a Section 504 plan or an IEP. The Charter School shall obtain a signed notice verifying the parent/guardian was provided this information and has the right to request a Section 504 Plan or IEP at any time. Additionally, if the Charter School does not have any volunteers, then Charter School shall notify the parent/guardian of the student's right to be assessed for a Section 504 plan or an IEP.

Prior to administering emergency anti-seizure medication, Charter School shall obtain annually a signed seizure action plan from the parent/guardian, that includes the parent/guardian's authorization, in writing for the medication to be administered to the student at school by a non-medical professional who has received training, and a copy of a statement, in writing, from the student's health care provider that includes all of the following information:

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- The student’s name, the name and purpose of the medication, its prescribed dosage, method of administration and the frequency with which the medication may be administered;
- Detailed seizure symptoms, including frequency, type, or length of seizures that identify when the administration of an emergency anti-seizure medication becomes necessary;
- The circumstances under which the medication may be administered;
- Any potential adverse responses by the student and recommended mitigation actions, including when to call emergency services, including the emergency 911 telephone number;
- A protocol for observing the student after a seizure, including, but not limited to, whether the student should rest in the school office, whether the student may return to class, and the length of time they should be under direct observation; and
- How and where the emergency anti-seizure medication will be stored at the school.

This plan shall be distributed to any Charter School personnel or volunteers responsible for the supervision or care of the student if the parent/guardian consents in writing and will be kept in a confidential file in the nurse or Executive Director or designee’s office, as applicable.

Training will occur upon volunteering and thereafter annually at no cost to the employee and will occur during regular working hours. Training will be conducted by an authorized health care professional, all training will align with any minimum standards established by the California Department of Education (“CDE”), and will include:

1. Recognition of the signs and symptoms of seizures and the appropriate steps to be taken to respond to those symptoms;
2. Administration, or assisting with the self-administration of, an emergency anti-seizure medication, or a medication or therapy prescribed to treat the symptoms of seizures, seizure disorders, or epilepsy, including manual vagus nerve stimulation; and
3. Basic emergency follow-up procedures.

Any written materials used in the training shall be retained by the Charter School. Charter School shall ensure that each employee who volunteers to administer anti-seizure medication in good faith will be provided defense and indemnification by Charter School for any and all civil liability barring gross negligence, or willful or wanton misconduct, and this information shall be reduced to writing, provided to the volunteer, and retained in the volunteer’s personnel file.

Upon receipt of a parent/guardian’s request to administer anti-seizure medication, Charter School shall distribute a notice at least once but no more than two times per school year to all staff that includes all of the following information:

- A description of the volunteer request stating that the request is for volunteers to be trained to recognize and respond to seizures, including training to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy if the student is suffering from a seizure;
- A description of the training that the volunteer will receive;
- The right of an employee to rescind their offer to volunteer; and
- A statement that there will be no retaliation against any individual for rescinding the individual’s offer to volunteer, including after receiving training.

If a volunteer rescinds the volunteer’s offer to volunteer or is no longer able to act as a volunteer for any reason, or if the placement of a student changes and the student no longer has access to a trained volunteer, an additional two notices per school year may be distributed to all staff.

Upon administration of anti-seizure emergency medication by a volunteer employee, the Charter School's nurse shall be notified. If the Charter School does not employ a nurse, Charter School's Executive Director or designee shall be notified.

Storage and Record Keeping

- All medication will be kept in a secure and appropriate storage location and administered per an authorized health care provider's instructions by appropriately designated staff.
- Designated staff shall keep records of medication administered at Charter School. The medication log may include the following:
 - a. Student's name.
 - b. Name of medication the student is required to take.
 - c. Dose of medication.
 - d. Method by which the student is required to take the medication.
 - e. Time the medication is to be taken during the regular school day.
 - f. Date(s) on which the student is required to take the medication.
 - g. Authorized health care provider's name and contact information.
 - h. A space for daily recording of medication administration to the student or otherwise assisting the student in administration of the medication, such as date, time, amount, and signature of the individual administering the medication or otherwise assisting in administration of the medication.
- Designated staff shall return all surplus, discontinued, or outdated medication to the parent/guardian upon completion of the regimen or prior to extended holidays. If the medication cannot be returned, it will be disposed of at the end of the school year.

[For more information on how to obtain and complete an Administration of Medications Form, or to review our complete Administration of Medications Policy, please see the school website.](#)



Participation Report: All Students
Month 2: 07/31/2023 - 08/25/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	340	346	75.3%	88.9%	99.6%	99.7%
Totals July/August 2022	360	318	57.1%	71.4%	93.9%	93.9%
Difference	-20	28	18.2%	17.5%	5.7%	5.8%

**Total Served does not include NPS/SWD Follow-Up students*

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	46	81.1%	90.4%	100.0%	100.0%
SD	NC	NC2		40	36	74.0%	84.2%	98.3%	99.2%
SD	NC	NC3		40	39	79.5%	88.9%	100.0%	100.0%
SD	NC	NC4		40	40	76.4%	90.6%	100.0%	99.0%
SD	NC	NC5		40	34	57.5%	78.0%	100.0%	100.0%
SD	NC	NC6		20	16	41.8%	79.9%	100.0%	100.0%
SD	SC	SC1		40	53	87.4%	100.1%	98.6%	99.4%
SD	SC	SC2		40	43	85.3%	93.5%	99.7%	99.9%
SD	VT	VT2		40	39	78.3%	90.3%	100.0%	100.0%



Participation Report: All Students
Month 3: 08/28/2023 - 09/22/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	212	67.7%	83.4%	98.2%	99.4%
Totals August/September 2022	280	179	54.3%	66.4%	92.3%	93.5%
Difference	0	33	13.4%	17.0%	5.9%	5.9%

**Total Served does not include NPS/SWD Follow-Up students*

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	27	56.4%	79.7%	100.0%	100.0%
SD	NC	NC2		40	31	66.1%	78.5%	92.4%	97.3%
SD	NC	NC3		40	26	60.3%	79.9%	100.0%	100.0%
SD	NC	NC4		40	24	51.5%	78.3%	100.0%	99.2%
SD	SC	SC1		40	31	72.8%	91.4%	97.0%	98.8%
SD	SC	SC2		40	32	73.8%	87.2%	98.7%	99.5%
SD	VT	VT2		40	41	93.1%	91.1%	100.0%	100.0%



Participation Report: All Students
Month 4: 09/25/2023 - 10/20/2023

POC: Participation on Capacity

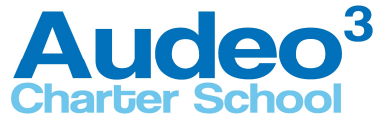
POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	247	80.4%	82.6%	95.7%	98.5%
Totals September/October 2022	280	225	65.9%	66.1%	90.8%	92.9%
Difference	0	22	14.5%	16.5%	4.9%	5.6%

**Total Served does not include NPS/SWD Follow-Up students*

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	36	79.1%	79.5%	99.2%	99.8%
SD	NC	NC2		40	37	78.9%	78.6%	91.2%	95.7%
SD	NC	NC3		40	32	75.3%	78.7%	96.8%	99.2%
SD	NC	NC4		40	34	76.1%	77.7%	94.6%	98.0%
SD	SC	SC1		40	31	72.3%	86.5%	94.3%	97.8%
SD	SC	SC2		40	36	82.5%	86.0%	95.7%	98.5%
SD	VT	VT2		40	41	99.0%	93.2%	97.8%	99.4%



Participation Report: All Students
Month 2: 07/31/2023 - 08/25/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	166	81.8%	93.5%	99.4%	99.6%
Totals July/August 2022	160	139	62.3%	74.2%	92.5%	92.9%
Difference	0	27	19.5%	19.3%	6.9%	6.7%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	46	95.0%	102.2%	100.0%	100.0%
SD	ES	ES2		40	36	66.0%	83.0%	100.0%	100.0%
SD	ES	ES3		40	40	82.3%	93.3%	99.2%	99.7%
SD	VT	ES4		40	44	83.9%	95.5%	98.5%	98.8%



Participation Report: All Students
Month 3: 08/28/2023 - 09/22/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	200	135	58.8%	93.2%	95.9%	98.6%
Totals August/September 2022	160	105	56.5%	68.2%	91.0%	92.4%
Difference	40	30	2.3%	25.0%	4.9%	6.2%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	32	73.9%	93.2%	92.7%	98.1%
SD	ES	ES2		40	26	60.4%	75.9%	96.0%	99.0%
SD	ES	ES3		40	22	46.4%	46.4%	100.0%	100.0%
SD	ES	ES4		40	26	55.4%	82.9%	96.1%	98.2%



Participation Report: All Students
Month 4: 09/25/2023 - 10/20/2023

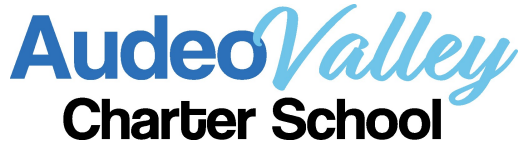
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	200	139	62.6%	83.9%	91.8%	96.9%
Totals September/October 2022	160	110	60.2%	66.0%	88.8%	91.4%
Difference	40	29	2.4%	17.9%	3.0%	5.5%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	33	68.1%	86.7%	84.2%	94.9%
SD	ES	ES2		40	27	60.5%	71.9%	92.2%	97.4%
SD	ES	ES3		40	25	58.3%	52.6%	95.5%	97.3%
SD	ES	ES4		40	25	59.3%	76.7%	96.0%	97.8%



**Participation Report: All Students
Month 2: 07/31/2023 - 08/25/2023**

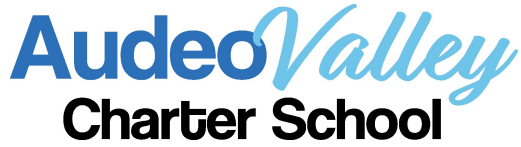
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	298	106.0%	108.6%	100.0%	99.5%
Totals July/August 2022	240	270	92.7%	87.1%	94.9%	94.8%
Variance:	0	28	13.3%	21.5%	5.1%	4.7%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	55	113.9%	116.4%	100.0%	100.0%
RV	MR	MR3		40	48	105.9%	111.4%	100.0%	100.0%
RV	MR	MR4		40	50	103.6%	111.6%	100.0%	100.0%
RV	MR	MR5		40	52	114.4%	109.7%	100.0%	99.0%
RV	MR	MR6		40	45	94.3%	95.7%	100.0%	98.0%
RV	MR	MR7		40	48	103.8%	106.8%	100.0%	100.0%



**Participation Report: All Students
Month 3: 08/28/2023 - 09/22/2023**

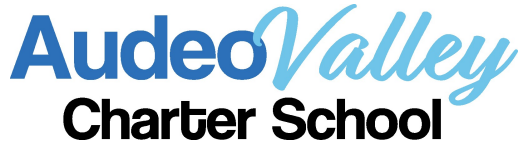
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	235	95.0%	104.3%	98.7%	99.3%
Totals August/September 2022	240	234	87.5%	87.2%	91.7%	93.7%
Variance:	0	1	7.5%	17.1%	7.0%	5.6%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	41	102.2%	111.9%	99.7%	99.9%
RV	MR	MR3		40	38	88.1%	104.0%	94.8%	98.5%
RV	MR	MR4		40	39	95.6%	106.5%	100.0%	100.0%
RV	MR	MR5		40	40	97.9%	106.0%	97.9%	98.7%
RV	MR	MR6		40	38	89.9%	93.9%	100.0%	98.6%
RV	MR	MR7		40	39	96.1%	103.4%	100.0%	100.0%



**Participation Report: All Students
Month 4: 09/25/2023 - 10/20/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	243	97.1%	102.4%	97.8%	98.9%
Totals September/October 2022	240	234	78.8%	84.9%	91.7%	93.2%
Variance:	0	9	18.3%	17.5%	6.1%	5.7%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	41	97.5%	108.2%	98.0%	99.5%
RV	MR	MR3		40	40	96.0%	101.9%	96.4%	98.0%
RV	MR	MR4		40	41	98.9%	104.5%	99.4%	99.8%
RV	MR	MR5		40	40	98.6%	104.1%	98.6%	98.7%
RV	MR	MR6		40	40	97.1%	94.7%	100.0%	98.9%
RV	MR	MR7		40	41	94.5%	101.1%	94.3%	98.5%



Participation Report: All Students
Month 2: 07/31/2023 - 08/25/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	340	84.8%	91.1%	92.7%	92.4%
Totals July/August 2022	320	302	71.7%	75.9%	87.1%	87.4%
Difference	0	38	13.1%	15.2%	5.6%	5.0%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	45	84.4%	94.7%	94.4%	96.1%
SD	EC	EC2		40	45	88.8%	92.6%	90.2%	89.0%
SD	EC	EC3		40	47	89.0%	92.1%	87.1%	87.0%
SD	EC	EC4		40	41	83.5%	88.8%	94.8%	90.8%
SD	LM	LM1		40	38	82.9%	91.0%	94.3%	94.2%
SD	LM	LM2		40	39	78.8%	87.9%	90.4%	90.7%
SD	PV	PV1		40	40	87.0%	91.2%	94.6%	93.4%
SD	PV	PV2		40	45	84.3%	90.5%	97.1%	98.6%



Participation Report: All Students
Month 3: 08/28/2023 - 09/22/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	259	73.5%	85.6%	93.9%	92.8%
Totals August/September 2022	320	262	67.3%	73.0%	89.2%	88.0%
Difference	0	-3	6.2%	12.6%	4.7%	4.8%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	30	70.1%	86.9%	96.4%	96.2%
SD	EC	EC2		40	35	78.2%	88.0%	92.4%	90.0%
SD	EC	EC3		40	32	71.3%	85.5%	89.1%	87.6%
SD	EC	EC4		40	28	64.7%	81.2%	92.5%	91.2%
SD	LM	LM1		40	35	77.5%	86.8%	94.7%	94.4%
SD	LM	LM2		40	34	75.7%	84.0%	92.8%	91.3%
SD	PV	PV1		40	34	79.9%	87.6%	95.0%	93.8%
SD	PV	PV2		40	31	71.0%	84.3%	98.6%	98.6%



Participation Report: All Students
Month 4: 09/25/2023 - 10/20/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	265	72.5%	82.2%	89.8%	92.1%
Totals September/October 2022	320	265	70.6%	72.3%	88.5%	88.1%
Difference	0	0	1.9%	9.9%	1.3%	4.0%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	30	65.1%	81.3%	90.0%	94.8%
SD	EC	EC2		40	35	75.9%	84.9%	86.7%	89.2%
SD	EC	EC3		40	32	70.6%	81.6%	88.4%	87.7%
SD	EC	EC4		40	30	69.0%	78.1%	94.7%	92.0%
SD	LM	LM1		40	36	81.8%	85.5%	92.6%	93.9%
SD	LM	LM2		40	35	74.3%	81.5%	89.3%	90.8%
SD	PV	PV1		40	34	71.1%	83.3%	86.0%	92.0%
SD	PV	PV2		40	33	72.0%	81.1%	91.0%	96.7%



Participation Report: All Students
Month 2: 07/31/2023 - 08/25/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	404	73.2%	82.5%	92.7%	93.7%
Totals July/August 2022	320	329	75.6%	79.3%	87.7%	86.7%
Difference	80	75	-2.4%	3.2%	5.0%	7.0%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	48	99.7%	103.0%	97.1%	95.2%
SB	MS	MS2		40	44	86.8%	87.7%	97.2%	94.5%
RV	PD	PD1		40	45	86.5%	90.4%	91.0%	91.5%
RV	PD	PD2		40	43	91.2%	94.4%	92.1%	93.7%
RV	PD	PD3		40	48	84.4%	92.5%	88.9%	93.6%
RV	PD	PD4		40	41	43.7%	73.2%	99.0%	99.0%
SB	TZ	TZ1		40	36	68.4%	68.9%	89.8%	92.3%
SB	TZ	TZ2		40	5	4.4%	22.7%	100.0%	100.0%
SB	TZ	TZ4		40	44	79.3%	94.0%	91.4%	92.2%
SB	VT	VT1		40	50	87.4%	97.6%	90.5%	91.0%



**Participation Report: All Students
Month 3: 08/28/2023 - 09/22/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	291	78.2%	88.4%	90.1%	92.6%
Totals August/September 2022	280	288	84.5%	80.8%	87.9%	87.0%
Difference	40	3	-6.3%	7.6%	2.2%	5.6%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	37	87.1%	97.6%	95.4%	95.3%
SB	MS	MS2		40	37	86.0%	87.1%	93.8%	94.2%
RV	PD	PD1		40	39	88.2%	89.6%	93.8%	92.3%
RV	PD	PD2		40	39	86.4%	91.7%	92.0%	93.1%
RV	PD	PD3		40	39	78.6%	87.8%	86.8%	91.4%
SB	TZ	TZ1		40	32	62.4%	62.4%	84.7%	84.7%
SB	TZ	TZ4		40	30	62.5%	83.3%	85.6%	90.4%
SB	VT	VT1		40	38	74.6%	89.8%	86.1%	89.6%



Participation Report: All Students
Month 4: 09/25/2023 - 10/20/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	293	82.4%	86.3%	91.8%	92.4%
Totals September/October 2022	280	295	88.5%	82.0%	86.7%	86.9%
Difference	40	-2	-6.1%	4.3%	5.1%	5.5%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	38	90.9%	95.8%	100.0%	96.4%
SB	MS	MS2		40	38	92.3%	88.5%	100.0%	95.8%
RV	PD	PD1		40	41	89.8%	89.7%	90.3%	91.7%
RV	PD	PD2		40	40	92.4%	91.9%	93.7%	93.3%
RV	PD	PD3		40	38	80.6%	85.8%	85.5%	89.8%
SB	TZ	TZ1		40	31	65.8%	64.1%	86.8%	85.8%
SB	TZ	TZ4		40	30	65.6%	78.5%	87.5%	89.7%
SB	VT	VT1		40	37	81.6%	87.6%	89.1%	89.4%



**Participation Report: All Students
Month 2: 07/31/2023 - 08/25/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	360	387	96.4%	98.9%	97.4%	97.5%
Totals July/August 2022	400	367	78.2%	79.4%	92.7%	92.3%
Difference	-40	20	18.2%	19.5%	4.7%	5.2%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT2		20	20	99.8%	98.6%	100.0%	100.0%
SD	CV	CV1		40	43	90.9%	94.2%	93.9%	95.8%
SD	CV	CV2		40	41	95.8%	98.1%	97.5%	97.8%
SD	CV	CV3		40	41	90.3%	94.8%	99.3%	98.5%
SD	OR	OR1		40	41	91.3%	92.1%	95.8%	94.8%
SD	OR	OR2		40	45	91.0%	95.3%	95.3%	94.4%
SD	PLB	PLB1		40	45	103.6%	104.4%	99.6%	99.8%
SD	PLB	PLB2		40	44	101.0%	102.4%	100.0%	98.8%
SD	PLB	PLB3		40	45	104.5%	105.8%	100.0%	100.0%
SD	PLB	PLB4		20	22	99.0%	106.8%	90.8%	95.4%



**Participation Report: All Students
Month 3: 08/28/2023 - 09/22/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	360	377	96.8%	98.2%	94.9%	96.7%
Totals August/September 2022	400	369	80.6%	79.8%	92.1%	92.3%
Difference	-40	8	16.2%	18.4%	2.8%	4.4%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT2		20	22	100.3%	99.1%	91.2%	97.0%
SD	CV	CV1		40	40	88.1%	92.2%	92.4%	94.7%
SD	CV	CV2		40	41	94.7%	97.1%	93.3%	96.4%
SD	CV	CV3		40	40	94.4%	94.7%	98.6%	98.5%
SD	OR	OR1		40	42	97.5%	93.8%	92.9%	94.1%
SD	OR	OR2		40	42	93.6%	94.7%	96.0%	94.9%
SD	PLB	PLB1		40	45	106.1%	105.0%	96.0%	98.6%
SD	PLB	PLB2		40	40	95.3%	100.2%	100.0%	99.2%
SD	PLB	PLB3		40	44	106.9%	106.1%	97.7%	99.3%
SD	PLB	PLB4		20	21	89.4%	101.3%	85.2%	92.3%



**Participation Report: All Students
Month 4: 09/25/2023 - 10/20/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	360	380	98.3%	98.2%	94.4%	96.1%
Totals September/October 2022	400	376	84.5%	81.1%	92.2%	92.2%
Difference	-40	4	13.8%	17.1%	2.2%	3.9%

**Total Served does not include NPS/SWD Follow-Up students*

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT2		20	23	103.3%	100.2%	89.8%	95.0%
SD	CV	CV1		40	43	95.3%	93.0%	92.7%	94.2%
SD	CV	CV2		40	42	97.1%	97.1%	96.3%	96.4%
SD	CV	CV3		40	40	97.0%	95.3%	97.0%	98.1%
SD	OR	OR1		40	40	92.9%	93.5%	94.3%	94.2%
SD	OR	OR2		40	42	95.9%	95.0%	91.3%	93.9%
SD	PLB	PLB1		40	45	106.4%	105.3%	96.6%	98.0%
SD	PLB	PLB2		40	40	100.0%	100.1%	100.0%	99.4%
SD	PLB	PLB3		40	44	103.5%	105.5%	94.1%	97.9%
SD	PLB	PLB4		20	21	89.8%	98.3%	85.5%	90.6%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: **First Interim**

Charter School Name:	Audeo Charter School II
(continued)	
CDS #:	37-10371-0134577
Charter Approving Entity:	San Diego COE
County:	San Diego
Charter #:	1835
Fiscal Year:	2023-24

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			First Interim - Oct 31		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,420,376.00		3,420,376.00	935,004.00		935,004.00	3,504,441.00		3,504,441.00
Education Protection Account State Aid - Current Year	8012	51,940.00		51,940.00	12,815.00		12,815.00	53,212.00		53,212.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096			-			-			-
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		3,472,316.00	-	3,472,316.00	947,819.00	-	947,819.00	3,557,653.00	-	3,557,653.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		51,292.00	51,292.00		4.00	4.00		50,840.00	50,840.00
Special Education - Federal	8181, 8182		28,470.00	28,470.00		-	-		28,470.00	28,470.00
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		542,254.00	542,254.00		46,160.37	46,160.37		475,845.00	475,845.00
Total, Federal Revenues		-	622,016.00	622,016.00	-	46,164.37	46,164.37	-	555,155.00	555,155.00
3. Other State Revenues										
Special Education - State	StateRevSE		245,521.00	245,521.00		89,510.85	89,510.85		269,766.00	269,766.00
All Other State Revenues	StateRevAO	58,986.00	279,016.00	338,002.00	426.33	86,042.29	86,468.62	60,115.00	278,933.00	339,048.00
Total, Other State Revenues		58,986.00	524,537.00	583,523.00	426.33	175,553.14	175,979.47	60,115.00	548,699.00	608,814.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	38,640.00	4,000.00	42,640.00	90,883.39		90,883.39	55,750.00	4,000.00	59,750.00
Total, Local Revenues		38,640.00	4,000.00	42,640.00	90,883.39	-	90,883.39	55,750.00	4,000.00	59,750.00
5. TOTAL REVENUES		3,569,942.00	1,150,553.00	4,720,495.00	1,039,128.72	221,717.51	1,260,846.23	3,673,518.00	1,107,854.00	4,781,372.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	744,353.00	533,776.00	1,278,129.00	194,391.33	181,717.50	376,108.83	715,245.00	536,179.00	1,251,424.00
Certificated Pupil Support Salaries	1200	76,663.00	60,115.00	136,778.00	28,112.85	18,564.28	46,677.13	111,808.00	52,631.00	164,439.00
Certificated Supervisors' and Administrators' Salaries	1300	87,486.00	80,297.00	167,783.00	27,772.80	26,305.84	54,078.64	84,729.00	77,507.00	162,236.00
Other Certificated Salaries	1900	54,112.00	71,068.00	125,180.00	148.41	20,559.37	20,707.78	58,632.00	72,659.00	131,291.00
Total, Certificated Salaries		962,614.00	745,256.00	1,707,870.00	250,425.39	247,146.99	497,572.38	970,414.00	738,976.00	1,709,390.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	138,970.00	-	138,970.00			-	44,059.00	-	44,059.00
Non-certificated Support Salaries	2200	7,689.00	1,026.00	8,715.00	2,227.08	274.33	2,501.41	5,534.00	1,136.00	6,670.00
Non-certificated Supervisors' and Administrators' Sal.	2300	64,347.00	5,021.00	69,368.00	22,981.48	994.44	23,975.92	68,945.00	2,983.00	71,928.00
Clerical and Office Salaries	2400	182,359.00	8,330.00	190,689.00	67,280.02	1,355.24	68,635.26	198,392.00	3,843.00	202,235.00
Other Non-certificated Salaries	2900	6,463.00	-	6,463.00	2,184.40	-	2,184.40	6,553.00	-	6,553.00
Total, Non-certificated Salaries		399,828.00	14,377.00	414,205.00	94,672.98	2,624.01	97,296.99	323,483.00	7,962.00	331,445.00
3. Employee Benefits										
STRS	3101-3102	187,657.00	143,126.00	330,783.00	46,204.93	48,062.04	94,266.97	186,336.00	142,381.00	328,717.00
PERS	3201-3202	101,649.00	2,464.00	104,113.00	21,755.71	434.85	22,190.56	79,151.00	1,329.00	80,480.00
OASDI / Medicare / Alternative	3301-3302	45,249.00	11,202.00	56,451.00	10,410.22	3,780.08	14,190.30	37,573.00	11,129.00	48,702.00
Health and Welfare Benefits	3401-3402	402,929.00	162,159.00	565,088.00	77,521.72	54,524.32	132,046.04	370,132.00	157,438.00	527,570.00
Unemployment Insurance	3501-3502	638.00	423.00	1,061.00	170.90	126.74	297.64	645.00	376.00	1,021.00
Workers' Compensation Insurance	3601-3602	13,921.00	11,544.00	25,465.00	4,125.97	3,060.27	7,186.24	13,094.00	11,444.00	24,538.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		752,043.00	330,918.00	1,082,961.00	160,189.45	109,988.30	270,177.75	686,931.00	324,097.00	1,011,028.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	10,443.00	7,768.00	18,211.00	-	281.88	281.88	12,862.00	4,638.00	17,500.00
Books and Other Reference Materials	4200	382.00	6,118.00	6,500.00	-	5,110.53	5,110.53	1,258.00	5,322.00	6,580.00
Materials and Supplies	4300	27,774.00	37,911.00	65,685.00	12,093.59	2,810.31	14,903.90	32,142.00	36,122.00	68,264.00
Noncapitalized Equipment	4400	2,327.00	20,544.00	22,871.00			-	19,676.00	11,179.00	30,855.00
Food	4700	-	5,368.00	5,368.00	-	500.24	500.24	1,020.00	4,500.00	5,520.00
Total, Books and Supplies		40,926.00	77,709.00	118,635.00	12,093.59	8,702.96	20,796.55	66,958.00	61,761.00	128,719.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	36,574.00	7,137.00	43,711.00	3,864.34	4,527.50	8,391.84	33,600.00	10,765.00	44,365.00
Dues and Memberships	5300	11,673.00	1,732.00	13,405.00	4,364.88	-	4,364.88	12,164.00	1,732.00	13,896.00
Insurance	5400	32,415.00	105.00	32,520.00	19,894.56	30.12	19,924.68	22,169.00	105.00	22,274.00
Operations and Housekeeping Services	5500	48,718.00	49,556.00	98,274.00	6,563.18	14,239.96	20,803.14	63,271.00	37,056.00	100,327.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	334,885.00	19,580.00	354,465.00	126,593.17	335.03	126,928.20	341,367.00	20,564.00	361,931.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	354,523.00	166,712.00	521,235.00	98,002.55	39,724.28	137,726.83	301,632.00	184,372.00	486,004.00
Communications	5900	100.00	24,210.00	24,310.00	1,488.43	3,083.48	4,571.91	6,838.00	14,139.00	20,977.00
Total, Services and Other Operating Expenditures		818,888.00	269,032.00	1,087,920.00	260,771.11	61,940.37	322,711.48	781,041.00	268,733.00	1,049,774.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major				-			-			-
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	72,429.00	-	72,429.00	25,436.82	-	25,436.82	72,429.00	-	72,429.00
Total, Capital Outlay		72,429.00	-	72,429.00	25,436.82	-	25,436.82	72,429.00	-	72,429.00

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			First Interim - Oct 31		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-	(585.38)	585.38	-	(8,527.00)	8,527.00	-
Debt Service:										
Interest	7438	450.00	-	450.00	-	-	-	450.00	-	450.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		450.00	-	450.00	(585.38)	585.38	-	(8,077.00)	8,527.00	450.00
8. TOTAL EXPENDITURES		3,047,178.00	1,437,292.00	4,484,470.00	803,003.96	430,988.01	1,233,991.97	2,893,179.00	1,410,056.00	4,303,235.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		522,764.00	(286,739.00)	236,025.00	236,124.76	(209,270.50)	26,854.26	780,339.00	(302,202.00)	478,137.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(274,410.00)	274,410.00	-			-	(289,919.27)	289,919.27	-
4. TOTAL OTHER FINANCING SOURCES / USES		(274,410.00)	274,410.00	-	-	-	-	(289,919.27)	289,919.27	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		248,354.00	(12,329.00)	236,025.00	236,124.76	(209,270.50)	26,854.26	490,419.73	(12,282.73)	478,137.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,759,741.00	12,329.00	2,772,070.00	2,452,097.79	12,282.73	2,464,380.52	2,452,097.79	12,282.73	2,464,380.52
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		2,759,741.00	12,329.00	2,772,070.00	2,452,097.79	12,282.73	2,464,380.52	2,452,097.79	12,282.73	2,464,380.52
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,008,095.00	-	3,008,095.00	2,688,222.55	(196,987.77)	2,491,234.78	2,942,517.52	0.00	2,942,517.52
Components of Ending Fund Balance (Modified Accrual Basis only)										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790			-			-			-
3 Components of Ending Net Position (Accrual Basis only)										
a. Net Investment in Capital Assets	9796	232,653.00		232,653.00	1,374,929.20		1,374,929.20	1,327,937.00		1,327,937.00
b. Restricted Net Position	9797			-		(190,557.92)	(190,557.92)			-
c. Unrestricted Net Position	9791	2,775,442.00	-	2,775,442.00	1,313,293.35	(6,429.85)	1,306,863.50	1,614,580.52	0.00	1,614,580.52

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period:

Charter School Name: Audeo Charter School II
 (continued)
 CDS #: 37-10371-0134577
 Charter Approving Entity: San Diego COE
 County: San Diego
 Charter #: 1835
 Fiscal Year: 2023-24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,420,376.00	935,004.00	3,504,441.00	84,065.00	2.46%
Education Protection Account State Aid - Current Year	8012	51,940.00	12,815.00	53,212.00	1,272.00	2.45%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	-	-	-	-	
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,472,316.00	947,819.00	3,557,653.00	85,337.00	2.46%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	51,292.00	4.00	50,840.00	(452.00)	-0.88%
Special Education - Federal	8181, 8182	28,470.00	-	28,470.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	542,254.00	46,160.37	475,845.00	(66,409.00)	-12.25%
Total, Federal Revenues		622,016.00	46,164.37	555,155.00	(66,861.00)	-10.75%
3. Other State Revenues						
Special Education - State	StateRevSE	245,521.00	89,510.85	269,766.00	24,245.00	9.87%
All Other State Revenues	StateRevAO	338,002.00	86,468.62	339,048.00	1,046.00	0.31%
Total, Other State Revenues		583,523.00	175,979.47	608,814.00	25,291.00	4.33%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	42,640.00	90,883.39	59,750.00	17,110.00	40.13%
Total, Local Revenues		42,640.00	90,883.39	59,750.00	17,110.00	40.13%
5. TOTAL REVENUES						
		4,720,495.00	1,260,846.23	4,781,372.00	60,877.00	1.29%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,278,129.00	376,108.83	1,251,424.00	(26,705.00)	-2.09%
Certificated Pupil Support Salaries	1200	136,778.00	46,677.13	164,439.00	27,661.00	20.22%
Certificated Supervisors' and Administrators' Salaries	1300	167,783.00	54,078.64	162,236.00	(5,547.00)	-3.31%
Other Certificated Salaries	1900	125,180.00	20,707.78	131,291.00	6,111.00	4.88%
Total, Certificated Salaries		1,707,870.00	497,572.38	1,709,390.00	1,520.00	0.09%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	138,970.00	-	44,059.00	(94,911.00)	-68.30%
Non-certificated Support Salaries	2200	8,715.00	2,501.41	6,670.00	(2,045.00)	-23.47%
Non-certificated Supervisors' and Administrators' Sal.	2300	69,368.00	23,975.92	71,928.00	2,560.00	3.69%
Clerical and Office Salaries	2400	190,689.00	68,635.26	202,235.00	11,546.00	6.05%
Other Non-certificated Salaries	2900	6,463.00	2,184.40	6,553.00	90.00	1.39%
Total, Non-certificated Salaries		414,205.00	97,296.99	331,445.00	(82,760.00)	-19.98%
3. Employee Benefits						
STRS	3101-3102	330,783.00	94,266.97	328,717.00	(2,066.00)	-0.62%
PERS	3201-3202	104,113.00	22,190.56	80,480.00	(23,633.00)	-22.70%
OASDI / Medicare / Alternative	3301-3302	56,451.00	14,190.30	48,702.00	(7,749.00)	-13.73%
Health and Welfare Benefits	3401-3402	565,088.00	132,046.04	527,570.00	(37,518.00)	-6.64%
Unemployment Insurance	3501-3502	1,061.00	297.64	1,021.00	(40.00)	-3.77%
Workers' Compensation Insurance	3601-3602	25,465.00	7,186.24	24,538.00	(927.00)	-3.64%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		1,082,961.00	270,177.75	1,011,028.00	(71,933.00)	-6.64%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	18,211.00	281.88	17,500.00	(711.00)	-3.90%
Books and Other Reference Materials	4200	6,500.00	5,110.53	6,580.00	80.00	1.23%
Materials and Supplies	4300	65,685.00	14,903.90	68,264.00	2,579.00	3.93%
Noncapitalized Equipment	4400	22,871.00	-	30,855.00	7,984.00	34.91%
Food	4700	5,368.00	500.24	5,520.00	152.00	2.83%
Total, Books and Supplies		118,635.00	20,796.55	128,719.00	10,084.00	8.50%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Travel and Conferences	5200	43,711.00	8,391.84	44,365.00	654.00	1.50%
Dues and Memberships	5300	13,405.00	4,364.88	13,896.00	491.00	3.66%
Insurance	5400	32,520.00	19,924.68	22,274.00	(10,246.00)	-31.51%
Operations and Housekeeping Services	5500	98,274.00	20,803.14	100,327.00	2,053.00	2.09%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	354,465.00	126,928.20	361,931.00	7,466.00	2.11%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	521,235.00	137,726.83	486,004.00	(35,231.00)	-6.76%
Communications	5900	24,310.00	4,571.91	20,977.00	(3,333.00)	-13.71%
Total, Services and Other Operating Expenditures		1,087,920.00	322,711.48	1,049,774.00	(38,146.00)	-3.51%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	72,429.00	25,436.82	72,429.00	-	0.00%
Total, Capital Outlay		72,429.00	25,436.82	72,429.00	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	450.00	-	450.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		450.00	-	450.00	-	0.00%
8. TOTAL EXPENDITURES		4,484,470.00	1,233,991.97	4,303,235.00	(181,235.00)	-4.04%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		236,025.00	26,854.26	478,137.00	242,112.00	102.58%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		236,025.00	26,854.26	478,137.00	242,112.00	102.58%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,772,070.00	2,464,380.52	2,464,380.52	(307,689.48)	-11.10%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		2,772,070.00	2,464,380.52	2,464,380.52		
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,008,095.00	2,491,234.78	2,942,517.52		
Components of Ending Fund Balance (Modified Accrual Basis)						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	-	-	-	-	
3 Components of Ending Net Position (Accrual Basis only)						
a. Net Investment in Capital Assets	9796	232,653.00	1,374,929.20	1,327,937.00	1,095,284.00	
b. Restricted Net Position	9797	-	(190,557.92)	-	-	
c. Unrestricted Net Position	9790	2,775,442.00	1,306,863.50	1,614,580.52	(1,160,861.48)	

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name:	Audeo Charter School II
<i>(continued)</i>	
CDS #:	37-10371-0134577
Charter Approving Entity:	San Diego COE
County:	San Diego
Charter #:	1835
Fiscal Year:	2023-24

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023-24			FY 2024-25			FY 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,504,441.00	0.00	3,504,441.00	3,665,709.00		3,665,709.00	3,823,456.00		3,823,456.00
Education Protection Account State Aid - Current Year	8012	53,212.00	0.00	53,212.00	53,372.00		53,372.00	53,870.00		53,870.00
State Aid - Prior Years	8019	0.00	0.00	0.00			0.00			0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00			0.00			0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00			0.00			0.00
Total, LCFF Sources		3,557,653.00	0.00	3,557,653.00	3,719,081.00	0.00	3,719,081.00	3,877,326.00	0.00	3,877,326.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	0.00	50,840.00	50,840.00	0.00	50,840.00	50,840.00	0.00	50,840.00	50,840.00
Special Education - Federal	8181, 8182	0.00	28,470.00	28,470.00	0.00	30,680.00	30,680.00	0.00	30,810.00	30,810.00
Child Nutrition - Federal	8220	0.00	0.00	0.00			0.00			0.00
Donated Food Commodities	8221	0.00	0.00	0.00			0.00			0.00
Other Federal Revenues	8110, 8260-8299	0.00	475,845.00	475,845.00	0.00	62,914.00	62,914.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	555,155.00	555,155.00	0.00	144,434.00	144,434.00	0.00	81,650.00	81,650.00
3. Other State Revenues										
Special Education - State	StateRevSE	0.00	269,766.00	269,766.00	0.00	258,406.00	258,406.00	0.00	260,817.00	260,817.00
All Other State Revenues	StateRevAO	60,115.00	278,933.00	339,048.00	61,274.00	417,548.00	478,822.00	62,216.00	413,529.00	475,745.00
Total, Other State Revenues		60,115.00	548,699.00	608,814.00	61,274.00	675,954.00	737,228.00	62,216.00	674,346.00	736,562.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	55,750.00	4,000.00	59,750.00	58,538.00	4,000.00	62,538.00	63,464.00	0.00	63,464.00
Total, Local Revenues		55,750.00	4,000.00	59,750.00	58,538.00	4,000.00	62,538.00	63,464.00	0.00	63,464.00
5. TOTAL REVENUES		3,673,518.00	1,107,854.00	4,781,372.00	3,838,893.00	824,388.00	4,663,281.00	4,003,006.00	755,996.00	4,759,002.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	715,245.00	536,179.00	1,251,424.00	896,255.00	443,942.00	1,340,197.00	921,376.00	443,901.00	1,365,277.00
Certificated Pupil Support Salaries	1200	111,808.00	52,631.00	164,439.00	145,170.00	34,565.00	179,735.00	150,746.00	32,741.00	183,487.00
Certificated Supervisors' and Administrators' Salaries	1300	84,729.00	77,507.00	162,236.00	129,060.00	37,431.00	166,491.00	134,021.00	36,493.00	170,514.00
Other Certificated Salaries	1900	58,632.00	72,659.00	131,291.00	96,369.00	70,399.00	166,768.00	111,318.00	58,460.00	169,778.00
Total, Certificated Salaries		970,414.00	738,976.00	1,709,390.00	1,266,854.00	586,337.00	1,853,191.00	1,317,461.00	571,595.00	1,889,056.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	44,059.00	0.00	44,059.00	66,451.00	0.00	66,451.00	68,127.00	0.00	68,127.00
Non-certificated Support Salaries	2200	5,534.00	1,136.00	6,670.00	6,861.00	0.00	6,861.00	6,995.00	0.00	6,995.00
Non-certificated Supervisors' and Administrators' Sal.	2300	68,945.00	2,983.00	71,928.00	71,036.00	1,428.00	72,464.00	71,588.00	1,428.00	73,016.00
Clerical and Office Salaries	2400	198,392.00	3,843.00	202,235.00	203,025.00	1,357.00	204,382.00	206,300.00	1,425.00	207,725.00
Other Non-certificated Salaries	2900	6,553.00	0.00	6,553.00	6,553.00	0.00	6,553.00	6,553.00	0.00	6,553.00
Total, Non-certificated Salaries		323,483.00	7,962.00	331,445.00	353,926.00	2,785.00	356,711.00	359,563.00	2,853.00	362,416.00

Description	Object Code	FY 2023-24			FY 2024-25			FY 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits										
STRS	3101-3102	186,336.00	142,381.00	328,717.00	246,236.00	112,263.00	358,499.00	255,952.00	109,448.00	365,400.00
PERS	3201-3202	79,151.00	1,329.00	80,480.00	91,850.00	376.00	92,226.00	95,360.00	403.00	95,763.00
OASDI / Medicare / Alternative	3301-3302	37,573.00	11,129.00	48,702.00	44,008.00	8,678.00	52,686.00	45,157.00	8,469.00	53,626.00
Health and Welfare Benefits	3401-3402	370,132.00	157,438.00	527,570.00	455,588.00	135,856.00	591,444.00	455,822.00	135,622.00	591,444.00
Unemployment Insurance	3501-3502	645.00	376.00	1,021.00	810.00	295.00	1,105.00	838.00	287.00	1,125.00
Workers' Compensation Insurance	3601-3602	13,094.00	11,444.00	24,538.00	19,407.00	7,112.00	26,519.00	20,082.00	6,936.00	27,018.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00			0.00			0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00			0.00			0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00			0.00			0.00
Total, Employee Benefits		686,931.00	324,097.00	1,011,028.00	857,899.00	264,580.00	1,122,479.00	873,211.00	261,165.00	1,134,376.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	12,862.00	4,638.00	17,500.00	2,862.00	10,888.00	13,750.00	5,422.00	8,740.00	14,162.00
Books and Other Reference Materials	4200	1,258.00	5,322.00	6,580.00	1,367.00	5,410.00	6,777.00	2,801.00	4,180.00	6,981.00
Materials and Supplies	4300	32,142.00	36,122.00	68,264.00	22,047.00	47,012.00	69,059.00	31,555.00	39,681.00	71,236.00
Noncapitalized Equipment	4400	19,676.00	11,179.00	30,855.00	21,950.00	2,000.00	23,950.00	24,668.00	0.00	24,668.00
Food	4700	1,020.00	4,500.00	5,520.00	4,265.00	1,421.00	5,686.00	5,856.00	0.00	5,856.00
Total, Books and Supplies		66,958.00	61,761.00	128,719.00	52,491.00	66,731.00	119,222.00	70,302.00	52,601.00	122,903.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	0.00	0.00	0.00			0.00			0.00
Travel and Conferences	5200	33,600.00	10,765.00	44,365.00	30,706.00	14,477.00	45,183.00	32,272.00	14,435.00	46,707.00
Dues and Memberships	5300	12,164.00	1,732.00	13,896.00	12,518.00	1,632.00	14,150.00	13,193.00	1,382.00	14,575.00
Insurance	5400	22,169.00	105.00	22,274.00	22,837.00	105.00	22,942.00	23,525.00	105.00	23,630.00
Operations and Housekeeping Services	5500	63,271.00	37,056.00	100,327.00	90,662.00	12,489.00	103,151.00	108,245.00	0.00	108,245.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	341,367.00	20,564.00	361,931.00	358,125.00	6,250.00	364,375.00	371,848.00	3,250.00	375,098.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00			0.00			0.00
Professional/Consulting Services and Operating Expend.	5800	301,632.00	184,372.00	486,004.00	189,869.00	158,109.00	347,978.00	238,209.00	132,342.00	370,551.00
Communications	5900	6,838.00	14,139.00	20,977.00	18,496.00	3,110.00	21,606.00	22,254.00	0.00	22,254.00
Total, Services and Other Operating Expenditures		781,041.00	268,733.00	1,049,774.00	723,213.00	196,172.00	919,385.00	809,546.00	151,514.00	961,060.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis on)										
Land and Land Improvements	6100-6170	0.00	0.00	0.00			0.00			0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00			0.00			0.00
Equipment	6400	0.00	0.00	0.00			0.00			0.00
Equipment Replacement	6500	0.00	0.00	0.00			0.00			0.00
Depreciation Expense (for accrual basis only)	6900	72,429.00	0.00	72,429.00	59,357.00		59,357.00	51,398.00		51,398.00
Total, Capital Outlay		72,429.00	0.00	72,429.00	59,357.00	0.00	59,357.00	51,398.00	0.00	51,398.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	0.00	0.00	0.00			0.00			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00			0.00			0.00
All Other Transfers	7280-7299	0.00	0.00	0.00			0.00			0.00
Transfers of Indirect Costs	7300-7399	(8,527.00)	8,527.00	0.00	(6,471.00)	6,471.00	0.00	(6,471.00)	6,471.00	0.00
Debt Service:										
Interest	7438	450.00	0.00	450.00	36.00		36.00	0.00		0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00			0.00			0.00
Total, Other Outgo		(8,077.00)	8,527.00	450.00	(6,435.00)	6,471.00	36.00	(6,471.00)	6,471.00	0.00
8. TOTAL EXPENDITURES		2,893,179.00	1,410,056.00	4,303,235.00	3,307,305.00	1,123,076.00	4,430,381.00	3,475,010.00	1,046,199.00	4,521,209.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		780,339.00	(302,202.00)	478,137.00	531,588.00	(298,688.00)	232,900.00	527,996.00	(290,203.00)	237,793.00

Description	Object Code	FY 2023-24			FY 2024-25			FY 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00			0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00			0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(289,919.27)	289,919.27	0.00	(298,688.00)	298,688.00	0.00	(290,203.00)	290,203.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(289,919.27)	289,919.27	0.00	(298,688.00)	298,688.00	0.00	(290,203.00)	290,203.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		490,419.73	(12,282.73)	478,137.00	232,900.00	0.00	232,900.00	237,793.00	0.00	237,793.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,452,097.79	12,282.73	2,464,380.52	2,942,517.52	0.00	2,942,517.52	3,175,417.52	0.00	3,175,417.52
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00						
c. Adjusted Beginning Balance		2,452,097.79	12,282.73	2,464,380.52	2,942,517.52	0.00	2,942,517.52	3,175,417.52	0.00	3,175,417.52
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,942,517.52	0.00	2,942,517.52	3,175,417.52	0.00	3,175,417.52	3,413,210.52	0.00	3,413,210.52
Components of Ending Fund Balance (Modified Accrual Basis)										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00			0.00			0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00			0.00			0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00			0.00			0.00
All Others	9719	0.00	0.00	0.00			0.00			0.00
b. Restricted	9740		0.00	0.00			0.00			0.00
c. Committed										
Stabilization Arrangements	9750	0.00	0.00	0.00						
Other Commitments	9760	0.00	0.00	0.00						
d. Assigned										
Other Assignments	9780	0.00	0.00	0.00						
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00						
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00						
3 Components of Ending Net Position (Accrual Basis only)										
a. Net Investment in Capital Assets	9796	1,327,937.00	0.00	1,327,937.00	1,268,580.00		1,268,580.00	1,217,182.00		1,217,182.00
b. Restricted Net Position	9797	0.00	0.00	0.00	0.00		0.00	0.00		0.00
c. Unrestricted Net Position	9791	1,614,580.52	0.00	1,614,580.52	1,906,837.52	0.00	1,906,837.52	2,196,028.52	0.00	2,196,028.52

Charter School Name: Audeo Charter School II
CDS #: 37-10371-0134577
Charter Approving Entity: San Diego COE
County: San Diego
Charter #: 1835
Fiscal Year: 2023-24

Description	2023-24	2024-25	2025-26
ADA (Projected P-2)	266.06	266.86	269.35
Enrollment (Projected P-2)	264	265	267
CBEDS Enrollment	236	237	238
Unduplicated Count	134	134	135
UPP (Rolling)	56.78%	56.54%	56.72%
Statutory COLA	8.22%	3.94%	3.29%
Augmentation	0.00%	0.00%	0.00%
LCFF Total	\$3,557,653	\$3,719,081	\$3,877,326
STRS Rate	19.10%	19.10%	19.10%
PERS Rate	26.68%	27.70%	28.30%
FICA	6.20%	6.20%	6.20%
Medi	1.45%	1.45%	1.45%
Unemployment	0.05%	0.05%	0.05%
Workers Comp	1.20%	1.20%	1.20%
Health & Welfare (monthly)	\$ 2,347	\$ 2,347	\$ 2,347

**Cash Flow Worksheet
2023-24**

Actual or Projected		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
		Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
A. BEGINNING CASH	9110	2,464,381	2,437,885	2,300,201	2,411,827	2,494,815	2,470,952	2,473,278	2,589,906	2,578,797	2,607,261	2,764,812	2,751,011	2,889,933	
B. RECEIPTS															
LCFF Sources															
State Aid, EPA	8011-8019	166,965	166,965	313,352	300,537	300,537	313,352	300,537	331,284	338,180	331,284	331,284	331,282	32,094	3,557,653
In Lieu Property Taxes	8096														0
Other LCFF/Revenue Limit Transfers	8091, 8097														0
Federal Revenue	8100-8299	0	0	0	46,164	13,580	14,676	123,707	12,766	40,749	123,707	12,246	139,090	28,470	555,155
Other State Revenue	8300-8599	13,817	13,817	37,006	111,340	24,871	37,745	41,336	21,128	21,128	37,593	21,128	212,338	15,568	608,814
Other Local Revenue	8600-8799	65,565	3,903	2,200	19,215	5,095	2,097	7,440	2,300	2,097	5,972	2,097	(58,232)		59,750
All Other Financing Sources	8930-8979														0
Other Receipts/Non-Revenue															0
TOTAL RECEIPTS		246,347	184,685	352,558	477,256	344,083	367,870	473,020	367,478	402,155	498,556	366,755	624,478	76,132	4,781,372
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	115,391	133,606	124,967	123,610	153,779	148,379	137,581	155,128	149,729	148,379	153,779	165,063		1,709,390
Classified Salaries	2000-2999	22,311	22,624	22,988	29,374	29,697	28,541	26,134	30,063	28,883	28,598	29,823	32,408		331,445
Employee Benefits	3000-3999	65,852	67,955	68,178	68,192	93,261	91,672	88,462	93,685	92,088	91,693	93,305	96,685		1,011,028
Books and Supplies	4000-4999	2,295	10,420	3,221	4,860	13,490	13,490	13,490	13,490	13,490	13,490	13,490	13,490		128,719
Services and Operating Expenditures	5000-5999	76,794	88,859	68,751	88,308	91,337	90,911	94,610	89,473	92,651	89,423	93,244	85,415		1,049,774
Capital Outlay	6000-6999	6,433	6,433	6,285	6,285	5,874	5,874	5,874	5,874	5,874	5,874	5,874	5,874		72,429
Other Outgo	7000-7499	0	0	0	0	0	0	0	0	0	0	0	450		450
All Other Financing Uses	7630-7699														0
Other Disbursements/ Non Expenditures															0
TOTAL DISBURSEMENTS		289,077	329,896	294,389	320,630	387,438	378,868	366,151	387,713	382,716	377,457	389,515	399,384	0	4,303,235
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	72,108	6,521	47,229	31,022	19,492	13,324	9,759	9,126	9,025	36,452	8,958	(86,171)		176,846
Accounts Payable	9500-9630,														
(Liabilities, including Deferred	9650	(55,875)	1,006	6,229	(104,660)										(153,300)
TOTAL PRIOR YEAR TRANSACTIONS, Other		16,233	7,527	53,458	(73,638)	19,492	13,324	9,759	9,126	9,025	36,452	8,958	(86,171)	0	330,146
E. (B - C + D)		(26,496)	(137,684)	111,626	82,988	(23,863)	2,326	116,628	(11,109)	28,464	157,551	(13,801)	138,922	76,132	808,283
F. ENDING CASH (A + E)		2,437,885	2,300,201	2,411,827	2,494,815	2,470,952	2,473,278	2,589,906	2,578,797	2,607,261	2,764,812	2,751,011	2,889,933	2,966,065	
G. ENDING CASH, PLUS ACCRUALS															2,966,065



Assumptions for Revised Preliminary Operational Budget FY 2023-24

Audeo Charter School II (Audeo II) is an independent study program. Audeo II takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

Apportionment credit for independent study programs, like Audeo II, are based on the student's "product" or academic work, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (**ADA**) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. Audeo II is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Audeo II is 55.14%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dashboard – 2023-24 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo II's Revised Preliminary Operational Budget.

Table 1:

Description	FY 2023-24
Grades 4-6 Adjusted Base Grant	\$10,069
Grades 7-8 Adjusted Base Grant	\$10,367
Grades 9-12 Adjusted Base Grant	\$12,327
Statutory Cost of Living Allowance (COLA)	8.22%
Audeo II's Unduplicated Pupil Percentage (Rolling Average)	55.14%
District's Unduplicated Pupil Percentage (EUHSD)	22.62%

Revenues were calculated based on the following enrollment and ADA:

Table 2:

Description	FY 2023-24 (Projected P-2)	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
P-2 Enrollment	264	254	204
CBEDS	236	219	187
Students Served	556	538	479
ADA:			
Grade 4-6	8.54	8.23	5.31
Grade 7-8	28.65	27.61	17.65
Grade 9-12	228.87	220.45	207.00
Total ADA	266.06	256.29	229.96

REVENUE PROJECTIONS

Table 3:

Description	FY 2023-24
LCFF Sources	\$3,557,653
Federal Revenues	\$555,155
State Revenues Other than LCFF	\$608,814
Local Revenues	\$59,750
Total Projected Revenues	\$4,781,372

- **In Lieu of Property Taxes (ILPT)** are no longer a source of revenue, but total LCFF revenues will remain unchanged. With the passage of Senate Bill 75, SBE authorized charter schools will no longer receive ILPT unless the district of residence (for the student of which ADA was claimed) was a basic aid district in the prior year. This means that the LCFF entitlement for most SBE authorized charter schools will be fully funded through state aid (LCFF State Aid and EPA).
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on November 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.

- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2023-24.

ESSA: School Improvement (CSI) Funding for LEAs is a Federal funding for LEAs with schools identified as requiring support consistent with the California State Plan for Every Student Succeeds Act. Audeo II was granted FY 2022-23 ESSA CSI in the amount of \$178,351. The project period for this grant began on March 13, 2023, and ends on September 30, 2024. Audeo II spent \$12,761 in FY 2022-23 and the remaining amount of \$165,590 is included in this budget.

Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Audeo II has developed and adopted a Plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

Audeo II's ESSER III total allocation is \$361,307 and of that amount, \$46,734 was spent in FY 2021-22 and 2022-23. Audeo II has included \$251,659 in this budget and the remaining amount of \$62,914 will be spent by the grant expiration date of Sep 30, 2024.

Expanded Learning Opportunities (ELO) Grant is part of AB 86, signed by Governor Newsom on March 5, 2021, and is intended to provide supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals, and snacks to specified student groups. Audeo II's ELO Grant Plan is focused on implementing a learning recovery program for specific student groups, including but not limited to, low-income students, English Learners, foster youth, homeless students, and students with disabilities. Audeo II is also focused on providing supplemental instruction and support strategies to students identified as potentially 'at risk' of abuse, disengaged and credit deficiency. The deadline for obligation of ELO ESSER II and ELO GEER II funds is September 30, 2023, while ELO ESSER III funds is September 30, 2024.

Audeo II's revised allocation amount is \$224,537 and of that amount, \$125,184 of ELO general fund and \$40,649 of ELO ESSER II and GEER II was fully spent as of FY 2022-23. Audeo II spent \$3,279 of ELO ESSER III fund in FY 2022-23 and the remaining amount of \$55,425 is included in this budget.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARPHCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities. Audeo II's allocation amount is \$1,926 and of that amount, \$643 was spent in FY 2022-23 and the remaining \$1,283 is included in this budget.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$575,000 and Audeo II is a subrecipient for \$3,162. As a subrecipient, Audeo II will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$887.4 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$130.00 per PY California Basic Educational Data System (CBEDS) count.
 - **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. Remaining Dispute Prevention funds of \$6,283 and Learning Recovery funds of \$5,851 are included in this budget and have been fully spent as of September 30, 2023.
 - **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Audeo II chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$19.85 for Grades K-8 and \$55.17 for Grades 9-12.

- Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Audeo II has included \$235,314 of CTE grant in this budget.
- Creating Opportunities in Preventing and Eliminating Suicide (COPES)** is a four-year grant initiative which was awarded to the County of San Diego Behavioral Health Services and the San Diego County Office of Education (SDCOE). SDCOE will lead the COPES initiative and build the capacity of LEAs to support school communities that champion mental wellness by targeting efforts in staff and student wellness, stigma reduction, suicide prevention, intervention, and postvention, professional development and programming for educators, staff, students, and families and coordinated referral pathways for students needing mental/behavioral health services. Audeo, Audeo II, and Audeo III will participate in this grant. The schools will submit an invoice to SDCOE at the end of each quarter to get reimbursement for its expenditures, not to exceed \$12,000 per calendar year for 4 years beginning 2022 through 2025. Audeo II has included \$4,000 in its budget for this FY, which is under local revenue.
- College and Career Access Pathways Grant (CCAP)** provides Audeo II with the opportunity to enhance its college and career readiness program. This grant aims to provide students with necessary resources and support to explore different career pathways and prepare for their post-secondary education. Audeo II was granted \$25,000 per year for the next four years. Over the course of the grant, Audeo II's staff will learn and implement best practices that will streamline processes and improve the dual enrollment partnership with colleges. With the dual enrollment program, Audeo II goal is to improve educational outcomes and expand the current dual enrollment programs. It will also help high school students achieve college and career readiness.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 23-24
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	13.69
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	1.60
Certificated Supervisor & Administrator	1300	0.96
Other Certificated Teacher Resource (CTR)	1900	4.00
Resource Center Associate (RCA)	2100	3.00
Classified Support (Admin Support)	2200	0.09
Classified Supervisor & Administrator	2300	0.42
Clerical, Technical & Office Staff	2400	3.36

Other Classified (Administrative Support)	2900	0.06
TOTAL FTE POSITIONS BUDGETED		27.18

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseloads. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2023-24, we estimated the Special Ed population at 26%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		26.68%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan Monthly Rates			
- Medical \$2,200	3401-02		
- Dental \$120			
- Vision \$27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.05%	0.05%
Worker Compensation Insurance	3601-02	1.20%	1.20%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. Audeo II has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

Audeo II has allocated \$18,380 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the mission and purpose of the organization.

PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800

The total budget amount for Object Code 5800 is \$486,004 representing 10.16% of the Operational Budget. Included in this object code are the district's oversight fees, marketing

fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), Audeo II will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the district. The authorizing District has a broad and diverse student population. The budget for marketing will support significant outreach efforts to ensure that the student body of Audeo II reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. Audeo II has deployed an integrated marketing plan to support organizational growth. To reach Audeo II's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2023-24, Audeo II has allocated \$71,721 for marketing expenses included in the object code 5800 and represents 1.5% of its total budget.

DISTRICT OVERSIGHT FEES

Audeo II will pay its authorizing District (Escondido Union High School District) oversight fees of **1 percent** for apportionments received from the State for LCFF Revenues. The following are revenues subject to calculation of **1 percent oversight fees**:

- Object Code 8011 – LCFF State Aid – Current Year
- Object Code 8012 - Education Protection Account (EPA) Entitlement
- Object Code 8019 - State Aid Prior Years - LCFF
- Object Code 8019 - State Aid Prior Years - EPA
- Object Code 8096 – Charter Schools Funding In Lieu of Property Taxes

Audeo II has budgeted \$35,577 for FY 2023-24 for oversight fees, which is included in object code 5800.

RESERVES

Audeo II has allocated reserves of \$478,137 for FY 2023-24 representing 10% of total revenues of \$4,781,372.

FACILITIES

Audeo II carries out contractual lease agreements with an annual cost of \$287,608 for FY 2023-24. The total cost of the current lease contracts from July 2023 through the end of the lease term (Year 2029) is \$1,660,843.

Audeo II Charter School II

REVISED PRELIMINARY OPERATIONAL BUDGET FY 2023 - 2024

REVENUES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASES)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 3,504,441.00	\$ 3,420,376.00	\$ 84,065.00
Education Protection Account	8012	53,212.00	51,940.00	1,272.00
TOTAL, LCFF ENTITLEMENT		\$ 3,557,653.00	\$ 3,472,316.00	\$ 85,337.00
FEDERAL REVENUES				
Special Ed: Federal IDEA	8181	\$ 28,470.00	\$ 28,470.00	\$ -
Title I, Part A - Basic Grants Low-Income & Neglected	8290	33,383.00	35,506.00	\$ (2,123.00)
Title II, Part A - Improving Teacher Quality Program	8290	5,599.00	4,910.00	\$ 689.00
Title III - Limited English Proficient Study Program	8290	1,858.00	876.00	\$ 982.00
Title IV - Part A Student Support and Academic Enrichment	8290	10,000.00	10,000.00	\$ -
ESSA: School Improvement Funding for LEAS (CSI)	8290	165,590.00	178,351.00	\$ (12,761.00)
ESSER II	8290	-	19,790.00	\$ (19,790.00)
ESSER III	8290	193,850.00	214,539.00	\$ (20,689.00)
ESSER III - Learning Loss	8290	57,809.00	72,261.00	\$ (14,452.00)
ELO ESSER III State Reserve, Emergency Needs	8290	20,207.00	20,207.00	\$ -
ELO ESSER III State Reserve, Learning Loss	8290	35,218.00	35,218.00	\$ -
ARP - Homeless Children and Youth II (ARP-HCY II)	8290	1,283.00	-	\$ 1,283.00
Project SaFE	8290	1,888.00	1,888.00	\$ -
TOTAL, FEDERAL REVENUES		\$ 555,155.00	\$ 622,016.00	\$ (66,861.00)
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 12,874.00	\$ 12,874.00	\$ -
State Lottery Revenue - Non Prop-20	8560	47,241.00	46,112.00	1,129.00
State Lottery Revenue - Prop-20	8560	18,619.00	18,173.00	446.00
Special Ed: State	8792	236,102.00	230,458.00	5,644.00
Special Ed: Mental Health Level II	8590	21,530.00	15,063.00	6,467.00
Special Ed: Dispute Prevention	8590	6,283.00	-	6,283.00
Special Ed: Learning Recovery	8590	5,851.00	-	5,851.00
Career Technical Education Incentive Grant	8590	235,314.00	235,314.00	-
Arts, Music, and Instructional Materials Discretionary Block Grant	8590	-	25,529.00	(25,529.00)
College and Career Access Pathway Grant	8590	25,000.00	-	25,000.00
TOTAL, STATE REVENUES		\$ 608,814.00	\$ 583,523.00	\$ 25,291.00
LOCAL REVENUES				
Interest Income	8660	\$ 34,370.00	\$ 17,690.00	\$ 16,680.00
All Other Local Revenue	8699	21,380.00	20,950.00	430.00
Creating Opportunities in Preventing & Eliminating Suicide (COPES)	8689	4,000.00	4,000.00	-
TOTAL LOCAL REVENUES		\$ 59,750.00	\$ 42,640.00	\$ 17,110.00
TOTAL, REVENUES		\$ 4,781,372.00	\$ 4,720,495.00	\$ 60,877.00

Audeo II Charter School II

REVISED PRELIMINARY OPERATIONAL BUDGET FY 2023 - 2024

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASES)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 1,251,424.00	\$ 1,278,129.00	\$ (26,705.00)
Certificated Pupil Support Salaries	1200	164,439.00	136,778.00	27,661.00
Certificated Supervisor & Adm. Salaries	1300	162,236.00	167,783.00	(5,547.00)
Other Certificated Salaries	1900	131,291.00	125,180.00	6,111.00
TOTAL, CERTIFICATED SALARIES		\$ 1,709,390.00	\$ 1,707,870.00	\$ 1,520.00
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	\$ 44,059.00	\$ 138,970.00	\$ (94,911.00)
Classified Support Salaries	2200	6,670.00	8,715.00	(2,045.00)
Supervisors' and Administrator's Salaries	2300	71,928.00	69,368.00	2,560.00
Clerical, Technical, and Office Staff	2400	202,235.00	190,689.00	11,546.00
Other Classified Salaries	2900	6,553.00	6,463.00	90.00
TOTAL, CLASSIFIED SALARIES		\$ 331,445.00	\$ 414,205.00	\$ (82,760.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 328,717.00	\$ 330,783.00	\$ (2,066.00)
PERS Retirement	3200	80,480.00	104,113.00	(23,633.00)
Social Security/Medicare	3300	48,702.00	56,451.00	(7,749.00)
Health and Welfare	3400	527,570.00	565,088.00	(37,518.00)
Unemployment Insurance	3500	1,021.00	1,061.00	(40.00)
Workers Compensation Insurance	3600	24,538.00	25,465.00	(927.00)
TOTAL EMPLOYEE BENEFITS		\$ 1,011,028.00	\$ 1,082,961.00	\$ (71,933.00)
TOTAL PERSONNEL COST		\$ 3,051,863.00	\$ 3,205,036.00	\$ (153,173.00)

Audeo II Charter School II

REVISED PRELIMINARY OPERATIONAL BUDGET FY 2023 - 2024

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASES)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 17,500.00	\$ 18,211.00	\$ (711.00)
Books and Other Reference Materials	4200	6,580.00	6,500.00	80.00
Instructional Materials and Supplies	4300	38,597.00	36,018.00	2,579.00
Edgenuity	4312	25,072.00	25,072.00	-
Research and Development	4313	4,595.00	4,595.00	-
Non-Capitalized Equipment	4400	30,855.00	22,871.00	7,984.00
Food	4700	5,520.00	5,368.00	152.00
TOTAL, BOOKS AND SUPPLIES		\$ 128,719.00	\$ 118,635.00	\$ 10,084.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 30,580.00	\$ 29,926.00	\$ 654.00
Research and Development Travel	5202	13,785.00	13,785.00	-
Dues and Memberships	5300	13,896.00	13,405.00	491.00
Liability Insurance	5400	22,274.00	32,520.00	(10,246.00)
Operations and Housekeeping Services	5500	100,327.00	98,274.00	2,053.00
Rental, Leases & Repairs	5600	361,931.00	354,465.00	7,466.00
Prof/Consulting Services/Oper. Expenses	5800	414,283.00	450,428.00	(36,145.00)
Marketing Fees	5812	71,721.00	70,807.00	914.00
Communication	5900	20,977.00	24,310.00	(3,333.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,049,774.00	\$ 1,087,920.00	\$ (38,146.00)
CAPITAL OUTLAY				
Depreciation - Leasehold Improvement	6900	\$ 52,229.00	\$ 52,229.00	\$ -
Depreciation - Equipment	6900	20,200.00	20,200.00	-
TOTAL, CAPITAL OUTLAY		72,429.00	\$ 72,429.00	\$ -
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases)	7438	\$ 450.00	\$ 450.00	\$ -
TOTAL, OTHER OUTGO		\$ 450.00	\$ 450.00	\$ -
RESERVES				
Operational Reserve	9730	\$ 239,069.00	\$ 118,013.00	\$ 121,056.00
Reserve for Economic Uncertainties	9770	239,068.00	\$ 118,012.00	121,056.00
TOTAL, RESERVES		\$ 478,137.00	\$ 236,025.00	\$ 242,112.00
%		10%	5%	
TOTAL, EXPENDITURES		\$ 4,781,372.00	\$ 4,720,495.00	\$ 60,877.00

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 15th

Charter School Name: Audeo Charter School III

CDS #: 37 68106 0137034

Charter Approving Entity: Escondido Union High School District

County: San Diego

Charter #: 1935

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES							
1. Revenue Limit Sources							
Local Control Funding Formula	8011	1,187,606.00		1,187,606.00	343,086.00		343,086.00
Education Protection Account	8012	26,810.00		26,810.00	6,402.00		6,402.00
State Aid - Prior Years	8019			0.00			0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039			0.00			0.00
County and District Taxes (for rev. limit funded schools)	8040-8079			0.00			0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089			0.00			0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092			0.00			0.00
Transfers from Sponsoring LEAs to Charter Schools							
In Lieu of Property Taxes	8096	713,178.00		713,178.00	224,779.50		224,779.50
Other Revenue Limit Transfers	8091, 8097			0.00			0.00
Total, Revenue Limit Sources		1,927,594.00	0.00	1,927,594.00	574,267.50	0.00	574,267.50
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind/ESSA	8290		41,845.00	41,845.00		14.00	14.00
Special Education - Federal	8181, 8182		14,430.00	14,430.00			0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299		273,840.00	273,840.00		33,187.42	33,187.42
Total, Federal Revenues		0.00	330,115.00	330,115.00	0.00	33,201.42	33,201.42
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480-8434			0.00			0.00
Special Education - State	StateRevSE		137,084.00	137,084.00		40,919.03	40,919.03
All Other State Revenues	StateRevAO	30,090.00	158,881.00	188,971.00	226.14	61,247.36	61,473.50
Total, Other State Revenues		30,090.00	295,965.00	326,055.00	226.14	102,166.39	102,392.53
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	22,915.00	4,000.00	26,915.00	42,017.28		42,017.28
Total, Local Revenues		22,915.00	4,000.00	26,915.00	42,017.28	0.00	42,017.28
5. TOTAL REVENUES		1,980,599.00	630,080.00	2,610,679.00	616,510.92	135,367.81	751,878.73
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	458,916.00	241,876.00	700,792.00	121,122.51	87,854.97	208,977.48
Certificated Pupil Support Salaries	1200	46,198.00	28,169.00	74,367.00	13,106.71	9,389.60	22,496.31
Certificated Supervisors' and Administrators' Salaries	1300	57,602.00	44,415.00	102,017.00	21,040.56	11,298.57	32,339.13
Other Certificated Salaries	1900	25,017.00	61,772.00	86,789.00	0.00	7,032.32	7,032.32
Total, Certificated Salaries		587,733.00	376,232.00	963,965.00	155,269.78	115,575.46	270,845.24
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	30,462.00	1,753.00	32,215.00	0.00	2,842.50	2,842.50
Non-certificated Support Salaries	2200	1,989.00	568.00	2,557.00	557.81	137.19	695.00
Non-certificated Supervisors' and Administrators' Sal.	2300	34,083.00	1,881.00	35,964.00	11,361.08	626.88	11,987.96
Clerical and Office Salaries	2400	107,932.00	11,440.00	119,372.00	38,193.99	3,387.12	41,581.11
Other Non-certificated Salaries	2900	3,277.00	0.00	3,277.00	1,092.20	0.00	1,092.20
Total, Non-certificated Salaries		177,743.00	15,642.00	193,385.00	51,205.08	6,993.69	58,198.77
3. Employee Benefits							
STRS	3100-3102	114,143.00	72,219.00	186,362.00	30,285.09	22,194.69	52,479.78
PERS	3200-3202	43,223.00	3,564.00	46,787.00	11,111.09	1,698.65	12,809.74
OASDI / Medicare / Alternative	3300-3302	21,593.00	6,495.00	28,088.00	5,992.66	2,188.99	8,181.65
Health and Welfare Benefits	3400-3402	140,173.00	59,963.00	200,136.00	41,001.29	21,896.91	62,898.20
Unemployment Insurance	3500-3502	383.00	196.00	579.00	103.10	61.48	164.58
Workers' Compensation Insurance	3600-3602	9,494.00	4,901.00	14,395.00	2,588.50	1,535.31	4,123.81
Retiree Benefits	3701-3702			0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00			0.00
Other Employee Benefits	3901-3902			0.00			0.00
Total, Employee Benefits		329,009.00	147,338.00	476,347.00	91,081.73	49,576.03	140,657.76
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	14,250.00	1,400.00	15,650.00	0.00	254.89	254.89
Books and Other Reference Materials	4200	1,156.00	3,364.00	4,520.00	0.00	3,253.30	3,253.30
Materials and Supplies	4300	13,784.00	25,644.00	39,428.00	4,173.30	3,015.35	7,188.65
Noncapitalized Equipment	4400	17,266.00	12,000.00	29,266.00			0.00
Food	4700	715.00	3,785.00	4,500.00	0.00	935.06	935.06
Total, Books and Supplies		47,171.00	46,193.00	93,364.00	4,173.30	7,458.60	11,631.90

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 15th

Charter School Name: Audeo Charter School III

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
5. Services and Other Operating Expenditures							
Travel and Conferences	5200	16,950.00	10,235.00	27,185.00	2,416.23	3,648.66	6,064.89
Dues and Memberships	5300	8,035.00	1,115.00	9,150.00	2,304.79	950.00	3,254.79
Insurance	5400	11,635.00	100.00	11,735.00	10,595.00	15.00	10,610.00
Operations and Housekeeping Services	5500	26,175.00	27,941.00	54,116.00	4,340.57	7,441.52	11,782.09
Rentals, Leases, Repairs, and Noncap. Improvements	5600	171,289.00	8,190.00	179,479.00	55,957.81	311.54	56,269.35
Professional/Consulting Services and Operating Expend.	5800	136,649.00	133,364.00	270,013.00	56,514.43	28,503.52	85,017.95
Communications	5900	8,765.00	6,455.00	15,220.00	481.50	1,666.48	2,147.98
Total, Services and Other Operating Expenditures		379,498.00	187,400.00	566,898.00	132,610.33	42,536.72	175,147.05
6. Capital Outlay							
(Objects 6100-6170, 6200-6500 for modified accrual basis only)							
Land and Land Improvements	6100-6170			0.00			0.00
Buildings and Improvements of Buildings	6200			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00			0.00
Equipment	6400			0.00			0.00
Equipment Replacement	6500			0.00			0.00
Depreciation Expense (for accrual basis only)	6900	55,502.00		55,502.00	19,980.88	0.00	19,980.88
Total, Capital Outlay		55,502.00	0.00	55,502.00	19,980.88	0.00	19,980.88
7. Other Outgo							
Tuition to Other Schools	7110-7143			0.00			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00			0.00
Transfer of Indirect Costs	7300-7399			0.00			0.00
All Other Transfers	7281-7299			0.00			0.00
Transfers of Indirect Costs	7300-7399	(6,981.00)	6,981.00	0.00	(350.49)	350.49	0.00
Debt Service:							
Interest	7438	150.00	0.00	150.00		0.00	0.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		(6,831.00)	6,981.00	150.00	(350.49)	350.49	0.00
8. TOTAL EXPENDITURES		1,569,825.00	779,786.00	2,349,611.00	453,970.61	222,490.99	676,461.60
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		410,774.00	(149,706.00)	261,068.00	162,540.31	(87,123.18)	75,417.13
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979			0.00			0.00
2. Less: Other Uses	7630-7699			0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(145,919.00)	145,919.00	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(145,919.00)	145,919.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		264,855.00	(3,787.00)	261,068.00	162,540.31	(87,123.18)	75,417.13
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	1,208,833.04	105,039.93	1,313,872.97	1,208,833.04	105,039.93	1,313,872.97
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		1,208,833.04	105,039.93	1,313,872.97	1,208,833.04	105,039.93	1,313,872.97
2. Ending Fund Balance, June 30 (E + F1c)		1,473,688.04	101,252.93	1,574,940.97	1,371,373.35	17,916.75	1,389,290.10
Components of Ending Fund Balance (Optional):							
Reserve for Revolving Cash (equals object 9130)	9711			0.00	0.00	0.00	0.00
Reserve for Stores (equals object 9320)	9712			0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00	11,196.14	2,441.47	13,637.61
Reserve for All Others	9719			0.00			0.00
General Reserve	9730			0.00			0.00
Legally Restricted Balance	9740			0.00			0.00
Designated for Economic Uncertainties	9770 *			0.00			0.00
Other Designations	9775, 9780			0.00			0.00
Undesignated / Unappropriated Amount	9790 *	1,473,688.04	101,252.93	1,574,940.97	1,360,177.21	15,475.28	1,375,652.49
* Percent of Total Expenditures and Other Uses		62.72%	4.31%	67.03%	201.07%	2.29%	203.36%

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
 Second Interim/January 15th

Charter School Name: Audeo Charter School III

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS							
1. Cash							
In County Treasury	9110	791,131.06	460,810.48		791,131.06	460,810.48	1,251,941.54
Fair Value Adjustment to Cash in County Treasury	9111			0.00			0.00
In Banks	9120	425,302.60	(135,787.87)		425,302.60	(135,787.87)	289,514.73
In Revolving Fund	9130			0.00			0.00
With Fiscal Agent	9135			0.00			0.00
Collections Awaiting Deposit	9140			0.00			0.00
2. Investments	9150			0.00			0.00
3. Accounts Receivable	9200	9,282.14	14.00		9,282.14	14.00	9,296.14
4. Due from Grantor Government	9290	2,094.29	46,804.00		2,094.29	46,804.00	48,898.29
5. Stores	9320			0.00			0.00
6. Prepaid Expenditures (Expenses)	9330	11,196.14	2,441.47		11,196.14	2,441.47	13,637.61
7. Other Current Assets	9340	431.00			431.00		431.00
8. Capital Assets (for accrual basis only)	9400-9499	549,812.99			549,812.99		549,812.99
9. TOTAL ASSETS		1,789,250.22	374,282.08		1,789,250.22	374,282.08	2,163,532.30
H. LIABILITIES							
1. Accounts Payable	9500	79,304.16	594.78		79,304.16	594.78	79,898.94
2. Due to Grantor Government	9590	2,987.00			2,987.00		2,987.00
3. Current Liabilities	9641	3,366.13			3,366.13		3,366.13
4. Deferred Revenue	9650		355,770.55			355,770.55	355,770.55
5. Long-Term Liabilities (for accrual basis only)	9660-9669	332,219.58			332,219.58		332,219.58
6. TOTAL LIABILITIES		417,876.87	356,365.33		417,876.87	356,365.33	774,242.20
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,371,373.35	17,916.75		1,371,373.35	17,916.75	1,389,290.10



Assumptions for Revised Preliminary Operational Budget FY 2023-24

Audeo Charter School III (Audeo III) is an independent study program. Audeo III takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

Apportionment credit for independent study programs, like Audeo III, are based on the student's "product" or academic work, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (ADA) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. Audeo III is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Audeo III is 65.63%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dashboard – 2023-24 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo III's Revised Preliminary Operational Budget.

Table 1:

Description	FY 2023-24
Grades 4-6 Adjusted Base Grant	\$10,069
Grades 7-8 Adjusted Base Grant	\$10,367
Grades 9-12 Adjusted Base Grant	\$12,327
Statutory Cost of Living Allowance (COLA)	8.22%
Audeo III's Unduplicated Pupil Percentage (Rolling Average)	65.63%
District's Unduplicated Pupil Percentage (EUHSD)	79.67%

Revenues were calculated based on the following enrollment and ADA:

Table 2:

Description	FY 2023-24 (Projected P-2)	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
P-2 Enrollment	142	136	119
CBEDS	138	111	106
Students Served	249	241	212
ADA:			
Grade 4-6	5.11	4.88	3.16
Grade 7-8	17.88	17.08	15.41
Grade 9-12	111.06	106.07	100.38
Total ADA	134.05	128.03	118.95

REVENUE PROJECTIONS

Table 3:

Description	FY 2023-24
LCFF Sources	\$1,927,594
Federal Revenues	\$330,115
State Revenues Other than LCFF	\$326,055
Local Revenues	\$26,915
Total Projected Revenues	\$2,610,679

- **In Lieu of Property Taxes** of \$5,320.24 per current year (CY) P-2 ADA is based on 2023-24 P-1 property tax rate for Escondido Union High School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on November 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).

- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2023-24.

ESSA: School Improvement (CSI) Funding for LEAs is a Federal funding for LEAs with schools identified as requiring support consistent with the California State Plan for Every Student Succeeds Act. Audeo III was granted FY 2022-23 ESSA CSI in the amount of \$178,351. The project period for this grant began on March 13, 2023, and ends on September 30, 2024. Audeo III has included \$142,681 in this budget and the remaining amount of \$35,670 will be spent by September 30, 2024.

Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Audeo III has developed and adopted a Plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

Audeo III's ESSER III total allocation is \$135,565 and of that amount, \$24,958 was spent in FY 2021-22 and 2022-23. Audeo III has included the remaining amount of \$110,608 in this budget.

Expanded Learning Opportunities (ELO) Grant is part of AB 86, signed by Governor Newsom on March 5, 2021, and is intended to provide supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups. Audeo III's ELO Grant Plan is focused on implementing a learning recovery program for specific student groups, including but not limited to, low-income students, English Learners, foster youth, homeless students, and students with disabilities. Audeo III is also focused on providing supplemental instruction and support strategies to students identified as potentially 'at risk' of abuse, disengaged and credit deficiency. Deadline for obligation of ELO ESSER II and ELO GEER II funds is September 30, 2023, while ELO ESSER III funds is September 30, 2024.

Audeo III's revised allocation amount is \$100,382 and of this amount, \$55,966 of ELO general fund and \$18,172 of ESSER II and GEER II was fully spent as of FY 2022-23. Audeo III spent \$6,987 of ELO ESSER III fund in FY 2022-23. The remaining amount of \$19,257 is included in this budget.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities. Audeo III's allocation amount is \$549 and of that amount, \$200 was spent in FY 2022-23 and the remaining \$349 is included in this budget.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$575,000 and Audeo III is a subrecipient for \$945. As a subrecipient, Audeo III will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$887.40 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$130 per PY California Basic Educational Data System (CBEDS) count.
 - **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Audeo III chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$19.85 for Grades K-8 and \$55.17 for Grades 9-12.
 - **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Audeo III has included \$124,500 of CTE grant in this budget.
 - **Creating Opportunities in Preventing and Eliminating Suicide (COPES)** is a four-year grant initiative which was awarded to the County of San Diego Behavioral Health Services and the San Diego County Office of Education (SDCOE). SDCOE will lead the COPES initiative and build the capacity of LEAs to support school communities that champion mental wellness by targeting efforts in staff and student wellness, stigma reduction, suicide prevention, intervention, and postvention, professional development and programming for educators, staff, students, and families and coordinated referral

pathways for students needing mental/behavioral health services. Audeo, Audeo II, and Audeo III will participate in this grant. The schools will submit an invoice to SDCOE at the end of each quarter to get reimbursement for its expenditures, not to exceed \$12,000 per calendar year for 4 years beginning 2022 through 2025. Audeo III has included \$4,000 in its budget for this FY, which is under local revenue.

- **College and Career Access Pathways Grant (CCAP)** provides Audeo III with the opportunity to enhance its college and career readiness program. This grant aims to provide students with necessary resources and support to explore different career pathways and prepare for their post-secondary education. Audeo III was granted \$25,000 per year for the next four years. Over the course of the grant, Audeo III's staff will learn and implement best practices that will streamline processes and improve the dual enrollment partnership with colleges. With the dual enrollment program, Audeo III goal is to improve educational outcomes and expand the current dual enrollment programs. It will also help high school students achieve college and career readiness.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 23-24
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	7.30
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	0.58
Certificated Supervisor & Administrator	1300	0.60
Other Certificated Teacher Resource (CTR)	1900	3.00
Resource Center Associate (RCA)	2100	2.00
Classified Support (Admin Support)	2200	0.03
Classified Supervisor & Administrator	2300	0.21
Clerical, Technical & Office Staff	2400	1.99
Other Classified (Administrative Support)	2900	0.03
TOTAL FTE POSITIONS BUDGETED		15.74

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseloads. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2023-24, we estimated the Special Ed population at 23.7%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		26.68%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan			
<u>Monthly Rates</u>			
- Medical \$2,700	3401-02		
- Dental \$120			
- Vision \$27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.05%	0.05%
Worker Compensation Insurance	3601-02	1.24%	1.24%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. Audeo III has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

Audeo III has allocated \$9,508 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the mission and purpose of the organization.

PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800

The total budget amount for Object Code 5800 is \$270,012 representing 10.34% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), Audeo III will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the district. The authorizing District has a broad and diverse student population. The budget for marketing will support significant outreach efforts to ensure that the student body of Audeo III reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. Audeo III has deployed an integrated marketing plan to support organizational growth. To reach Audeo III's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2023-24, Audeo III has allocated \$39,160 for marketing expenses included in the object code 5800 and represents 1.5% of its total budget.

RESERVES

Audeo III has allocated reserves of \$261,068 for FY 2023-24 representing 10% of total revenues of \$2,610,679.

FACILITIES

Audeo III carries out contractual lease agreements with an annual cost of \$121,916 for FY 2023-24. The total cost of the current lease contracts from July 2023 through the end of the lease term (Year 2028) is \$599,826.



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2023-2024**

REVENUES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASES)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,187,606.00	\$ 1,221,672.00	\$ (34,066.00)
Education Protection Account	8012	26,810.00	26,696.00	114.00
In-Lieu of Property Taxes	8096	713,178.00	672,911.00	40,267.00
TOTAL, LCFF ENTITLEMENT		\$ 1,927,594.00	\$ 1,921,279.00	\$ 6,315.00
FEDERAL REVENUES				
Special Ed - Federal IDEA	8181	\$ 12,266.00	\$ 12,266.00	\$ -
Special Ed - IDEA Local Assistance, Part B, Early Intervening Services	8990	2,164.00	2,164.00	-
Special Ed - Mental Health Level III	8182	-	33,148.00	(33,148.00)
ESSA CSI	8290	142,681.00	142,681.00	-
ESSER III	8290	83,495.00	83,495.00	-
ESSER III - Learning Loss	8290	27,113.00	27,113.00	-
ELO ESSER III - Emergency Needs	8290	6,585.00	6,585.00	-
ELO ESSER III - Learning Loss	8290	12,672.00	12,672.00	-
Title I, Part A - Basic Grants Low-Income & Neglected	8290	25,818.00	29,126.00	(3,308.00)
Title II, Part A - Improving Teacher Quality Program	8290	2,931.00	3,603.00	(672.00)
Title III - Limited English Proficient Study Program	8290	3,096.00	3,128.00	(32.00)
Title IV, Part A, Student Support and Academic Enrich.	8290	10,000.00	10,000.00	-
ARP - Homeless Children and Youth II (ARP-HCY II)	8290	349.00	-	349.00
Project SaFE	8290	945.00	945.00	-
TOTAL, FEDERAL REVENUES		\$ 330,115.00	\$ 366,926.00	\$ (36,811.00)
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	6,288.00	\$ 6,288.00	\$ -
State Lottery Revenue - Non Prop-20	8560	23,802.00	23,700.00	102.00
State Lottery Revenue - Prop-20	8560	9,381.00	9,341.00	40.00
Special Education	8792	118,956.00	118,450.00	506.00
Special Education - Mental Health Level 2	8590	10,847.00	7,742.00	3,105.00
Career Technical Education Incentive	8590	124,500.00	124,500.00	-
Arts, Music, and Instructional Materials Discretionary Block Grant	8590	-	19,808.00	(19,808.00)
Dispute Prevention	8590	4,235.00	-	4,235.00
Learning Recovery	8590	3,046.00	-	3,046.00
College and Career Access Pathway Grant	8590	25,000.00	-	25,000.00
TOTAL, STATE REVENUES		\$ 326,055.00	\$ 309,829.00	\$ 16,226.00
LOCAL REVENUES				
Interest Income	8660	20,415.00	\$ 6,500.00	\$ 13,915.00
All Other Local Revenue	8699	2,500.00	1,000.00	1,500.00
Creating Opportunities in Preventing & Eliminating Suicide (COPES)	8689	4,000.00	4,000.00	-
TOTAL LOCAL REVENUES		\$ 26,915.00	\$ 11,500.00	\$ 15,415.00
TOTAL, REVENUES		\$ 2,610,679.00	\$ 2,609,534.00	\$ 1,145.00



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2023-2024**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASES)
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	\$	700,792.00	\$ 682,974.00	\$ 17,818.00
Certificated Pupil Support Salaries	1200		74,367.00	77,336.00	(2,969.00)
Certificated Supervisors' & Administrators' Salaries	1300		102,017.00	108,200.00	(6,183.00)
Other Certificated Salaries	1900		86,789.00	79,224.00	7,565.00
TOTAL, CERTIFICATED SALARIES		\$	963,965.00	\$ 947,734.00	\$ 16,231.00
CLASSIFIED SALARIES					
Instructional Aides' Salaries	2100		32,215.00	\$ 70,028.00	\$ (37,813.00)
Classified Support Salaries	2200		2,557.00	2,608.00	(51.00)
Classified Supervisors' & Administrators' Salaries	2300		35,964.00	36,214.00	(250.00)
Clerical, Technical and Office Salaries	2400		119,372.00	119,984.00	(612.00)
Other Certificated Salaries	2900		3,277.00	3,277.00	-
TOTAL, CLASSIFIED SALARIES		\$	193,385.00	\$ 232,111.00	\$ (38,726.00)
EMPLOYEE BENEFITS					
STRS Retirement	3100	\$	186,362.00	\$ 183,318.00	\$ 3,044.00
PERS Retirement	3200	\$	46,787.00	58,713.00	(11,926.00)
Social Security/Medicare	3300	\$	28,088.00	30,752.00	(2,664.00)
Health and Welfare	3400	\$	200,136.00	171,512.00	28,624.00
Unemployment Insurance	3500	\$	579.00	590.00	(11.00)
Workers Compensation Insurance	3600	\$	14,395.00	14,394.00	1.00
TOTAL EMPLOYEE BENEFITS		\$	476,347.00	\$ 459,279.00	\$ 17,068.00
TOTAL PERSONNEL COST		\$	1,633,697.00	\$ 1,639,124.00	\$ (5,427.00)



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2023-2024**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASES)
BOOKS AND SUPPLIES				
Textbooks and Core Curricula Materials	4100	\$ 15,650.00	\$ 15,425.00	\$ 225.00
Books other than textbooks	4200	4,520.00	2,511.00	2,009.00
Instructional Materials and Supplies	4300	26,838.00	25,225.00	1,613.00
On-line Courses	4312	10,090.00	10,090.00	-
Research and Development	4313	2,500.00	2,500.00	-
Non-Capitalized Equipment	4400	29,266.00	26,950.00	2,316.00
Food	4700	4,500.00	3,785.00	715.00
TOTAL, BOOKS AND SUPPLIES		\$ 93,364.00	\$ 86,486.00	\$ 6,878.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 20,177.00	\$ 18,428.00	\$ 1,749.00
Research and Development - Travel	5202	7,008.00	7,008.00	-
Dues and Memberships	5300	9,150.00	8,551.00	599.00
Liability Insurance	5400	11,735.00	11,225.00	510.00
Operations and Housekeeping Services	5500	54,116.00	51,130.00	2,986.00
Rental, Leases & Repairs	5600	179,479.00	192,501.00	(13,022.00)
Prof/Consulting Services/Oper. Exp.	5800	230,853.00	348,210.00	(117,357.00)
Marketing	5812	39,160.00	39,143.00	17.00
Communication	5900	15,220.00	17,157.00	(1,937.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 566,898.00	\$ 693,353.00	\$ (126,455.00)
CAPITAL OUTLAY				
Depreciation - Leasehold Improvement	6900	47,218.00	\$ 51,064.00	\$ (3,846.00)
Depreciation - Equipment	6900	8,284.00	8,880.00	(596.00)
TOTAL, CAPITAL OUTLAY		\$ 55,502.00	\$ 59,944.00	\$ (4,442.00)
OTHER OUTGO				
Debt Service Payment - Interest	7438	\$ 150.00	\$ 150.00	-
TOTAL, OTHER OUTGO		\$ 150.00	\$ 150.00	-
RESERVES				
Operational Reserve	9730	\$ 130,534.00	\$ 65,238.00	\$ 65,296.00
Reserve for Economic Uncertainties	9770	130,534.00	\$ 65,239.00	65,295.00
TOTAL, RESERVES		\$ 261,068.00	\$ 130,477.00	\$ 130,591.00
%		10%	5%	
TOTAL, EXPENDITURES		\$ 2,610,679.00	\$ 2,609,534.00	\$ 1,145.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,792,129.00	4,024,981.00	1,012,237.00	4,024,981.00	0.00	0.0%
2) Federal Revenue		8100-8299	466,681.98	464,402.98	37,152.97	464,402.98	0.00	0.0%
3) Other State Revenue		8300-8599	245,537.00	262,613.24	127,088.40	262,613.24	0.00	0.0%
4) Other Local Revenue		8600-8799	222,714.00	236,979.00	59,634.58	236,979.00	0.00	0.0%
5) TOTAL, REVENUES			4,727,061.98	4,988,976.22	1,236,112.95	4,988,976.22		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,641,354.64	1,576,297.82	360,690.18	1,576,297.82	0.00	0.0%
2) Classified Salaries		2000-2999	389,489.77	394,048.66	109,168.18	394,048.66	0.00	0.0%
3) Employee Benefits		3000-3999	1,055,038.25	1,040,206.31	247,073.83	1,040,206.31	0.00	0.0%
4) Books and Supplies		4000-4999	338,104.98	355,292.87	31,975.89	355,292.87	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	906,635.76	1,006,179.34	258,445.53	1,006,179.34	0.00	0.0%
6) Depreciation and Amortization		6000-6999	17,455.20	17,455.20	5,818.40	17,455.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	819.00	818.87	526.00	818.87	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,348,897.60	4,390,299.07	1,013,698.01	4,390,299.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,164.38	598,677.15	222,414.94	598,677.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			378,164.38	598,677.15	222,414.94	598,677.15		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,906,553.33	1,875,558.27		1,875,558.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,906,553.33	1,875,558.27		1,875,558.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,906,553.33	1,875,558.27		1,875,558.27		
2) Ending Net Position, June 30 (E + F1e)			2,284,717.71	2,474,235.42		2,474,235.42		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	115,835.72	133,290.92		133,290.92		
b) Restricted Net Position		9797	5,011.00	23,249.53		23,249.53		
c) Unrestricted Net Position		9790	2,163,870.99	2,317,694.97		2,317,694.97		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,579,058.00	2,752,987.00	707,212.00	2,752,987.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	925,064.00	966,602.00	225,352.00	966,602.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	288,007.00	305,392.00	79,673.00	305,392.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,792,129.00	4,024,981.00	1,012,237.00	4,024,981.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	31,070.00	31,070.00	0.00	31,070.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	55,421.00	53,507.00	0.00	53,507.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,041.00	7,694.00	0.00	7,694.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,128.00	3,110.00	14.00	3,110.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	359,021.98	359,021.98	37,138.97	359,021.98	0.00	0.0%
TOTAL, FEDERAL REVENUE			466,681.98	464,402.98	37,152.97	464,402.98	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,705.00	11,650.00	0.00	11,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,433.00	73,873.24	4,661.24	73,873.24	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	125,072.00	125,072.00	112,565.00	125,072.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,327.00	52,018.00	9,862.16	52,018.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			245,537.00	262,613.24	127,088.40	262,613.24	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	215.00	71.64	215.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	600.00	600.00	6.94	600.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	218,114.00	236,164.00	59,556.00	236,164.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			222,714.00	236,979.00	59,634.58	236,979.00	0.00	0.0%
TOTAL, REVENUES			4,727,061.98	4,988,976.22	1,236,112.95	4,988,976.22		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,118,783.33	1,131,257.70	258,183.80	1,131,257.70	0.00	0.0%
Certificated Pupil Support Salaries		1200	89,023.04	84,047.17	25,553.54	84,047.17	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	205,106.00	197,810.04	64,603.40	197,810.04	0.00	0.0%
Other Certificated Salaries		1900	228,442.27	163,182.91	12,349.44	163,182.91	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,641,354.64	1,576,297.82	360,690.18	1,576,297.82	0.00	0.0%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	113,120.80	93,939.95	13,059.35	93,939.95	0.00	0.0%
Classified Support Salaries		2200	9,315.52	7,670.14	2,501.41	7,670.14	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,794.84	73,927.79	23,975.92	73,927.79	0.00	0.0%
Clerical, Technical and Office Salaries		2400	187,595.95	211,757.61	67,447.10	211,757.61	0.00	0.0%
Other Classified Salaries		2900	6,662.66	6,753.17	2,184.40	6,753.17	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			389,489.77	394,048.66	109,168.18	394,048.66	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	317,988.77	305,562.88	70,388.46	305,562.88	0.00	0.0%
PERS		3201-3202	97,643.91	97,182.52	25,357.97	97,182.52	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	52,138.10	51,593.73	13,145.81	51,593.73	0.00	0.0%
Health and Welfare Benefits		3401-3402	562,694.26	561,983.48	132,453.80	561,983.48	0.00	0.0%
Unemployment Insurance		3501-3502	1,015.42	985.31	235.08	985.31	0.00	0.0%
Workers' Compensation		3601-3602	23,557.79	22,898.39	5,492.71	22,898.39	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,055,038.25	1,040,206.31	247,073.83	1,040,206.31	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	35,000.00	36,294.96	294.96	36,294.96	0.00	0.0%
Books and Other Reference Materials		4200	6,500.00	6,500.17	2,953.17	6,500.17	0.00	0.0%
Materials and Supplies		4300	187,971.65	200,872.94	25,481.96	200,872.94	0.00	0.0%
Noncapitalized Equipment		4400	100,833.33	103,172.63	2,372.63	103,172.63	0.00	0.0%
Food		4700	7,800.00	8,452.17	873.17	8,452.17	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			338,104.98	355,292.87	31,975.89	355,292.87	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,970.55	53,313.75	11,003.77	53,313.75	0.00	0.0%
Dues and Memberships		5300	11,386.50	11,902.61	3,552.61	11,902.61	0.00	0.0%
Insurance		5400-5450	24,136.00	24,136.00	20,913.00	24,136.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,330.80	78,045.20	12,895.20	78,045.20	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,590.33	301,259.09	94,624.12	301,259.09	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	435,921.58	505,141.50	109,825.64	505,141.50	0.00	0.0%
Communications		5900	31,300.00	32,381.19	5,631.19	32,381.19	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			906,635.76	1,006,179.34	258,445.53	1,006,179.34	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	17,455.20	17,455.20	5,818.40	17,455.20	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			17,455.20	17,455.20	5,818.40	17,455.20	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	819.00	818.87	526.00	818.87	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			819.00	818.87	526.00	818.87	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,348,897.60	4,390,299.07	1,013,698.01	4,390,299.07		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7339	Dual Enrollment Opportunities	23,249.53
Total, Restricted Net Position		23,249.53

Audeo Valley Charter School

Assumptions for Revised Preliminary Operational Budget FY 2023-24

Audeo Valley Charter School is an independent study program. Audeo Valley takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

Apportionment credit for independent study programs, like Audeo Valley, are based on the student's "product" or academic work, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (ADA) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. Audeo Valley is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Audeo Valley is 74.27%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school’s budget, typically one year, which is submitted to the school’s authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2023-24 May Revision, Riverside County Office of Education 2023-24 First Interim Report Guidance, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo Valley’s Revised Preliminary Operational Budget.

Table 1:

Description	FY 2023-24
Adjusted Grades 4-6 Base Grant	\$10,069
Adjusted Grades 7-8 Base Grant	\$10,367
Adjusted Grades 9-12 Base Grant	\$12,327
Statutory Cost of Living Allowance (COLA)*	8.22%
Audeo Valley’s Unduplicated Pupil Percentage (Rolling Average)	74.27%
District’s Unduplicated Pupil Percentage (MVUSD)	80.02%

Revenues were calculated based on the following enrollment and ADA:

Table 2:

Description	FY 2023-24 (Projected P-2)	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
P-2 Enrollment	276	257	271
CBEDS Enrollment	241	239	235
Students Served	402	352	342
ADA:			
Grade 4-6	11.23	10.37	11.70
Grade 7-8	48.67	45.88	35.36
Grade 9-12	206.23	191.93	198.73
Total ADA	266.13	248.18	245.79

REVENUE PROJECTIONS

Table 3:

Description	FY 2023-24
LCFF Sources	\$4,024,981
Federal Revenues	464,403
State Revenues Other than LCFF	498,777
Local Revenues	815
Total Projected Revenues	\$4,988,976

- **In Lieu of Property Taxes** of \$1,147.53 per current year (CY) P-2 ADA is based on FY 2022-23 P-2 rate for Moreno Valley Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends lottery funding is projected based on CY ADA. Rates used are

based on Riverside County Office of Education's guidance: \$72 for Prop 20 (Lottery: Instructional Materials) and \$177 for Non-Prop 20 (Lottery: Unrestricted).

- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2023-24.

Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Audeo Valley has developed and adopted a Plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

Audeo Valley's ESSER III revised allocation is \$371,394 and of that amount, \$12,372 was spent in FY 2021-23. The remaining allocation of \$359,022 is included in this budget.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$887.40 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$130 per PY California Basic Educational Data System (CBEDS) count.
- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Audeo Valley chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$19.76 for Grades K-8 and \$54.91 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Audeo Valley included \$125,072 in its budget for this fiscal year.
- **Educator Effectiveness Block Grant** is made from the state General Fund pursuant to Section 22 of Assembly Bill (AB) 130 (Chapter 44, Statutes of 2021) as amended by

Section 9 of AB 167 (Chapter 252, Statutes of 2021). One-time funding is provided to local educational agencies (LEAs) and state special schools in support of the Educator Effectiveness Block Grant funding (EEF) to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils. Audeo Valley has developed and adopted a Plan for usings its Educator Effectiveness funds to support professional development. Deadline for obligation of this fund is FY 2025-26.

Audeo Valley's allocation total is \$27,419 and of this amount the first 80% apportionment of \$21,935 was recorded in FY 2021-22. The remaining 20% amounting to \$5,484 is included in this budget.

- **College and Career Access Pathways Grant (CCAP)** provides Audeo Valley Charter School with the opportunity to enhance its college and career readiness program. This grant aims to provide students with necessary resources and support to explore different career pathways and prepare for their post-secondary education. Audeo Valley was granted \$25,000 per year for the next four years. Over the course of the grant, Audeo Valley's staff will learn and implement best practices that will streamline processes and improve the dual enrollment partnership with colleges. With the dual enrollment program, Audeo Valley goal is to improve educational outcomes and expand the current dual enrollment programs. It will also help high school students achieve college and career readiness.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 23-24
Teachers (Gen. Ed, Special Ed*)	1100	13.20
Certificated Pupil Support (Counselor/Nurse/Psychologist)	1200	0.84
Certificated Supervisor & Administrator	1300	1.20
Other Certificated Teacher Resource (CTR)	1900	4.00
Instructional Aide (RCA)	2100	2.50
Classified Support	2200	0.09
Classified Supervisor & Administrator	2300	0.42
Clerical, Technical & Office Staff	2400	3.30
Other Classified	2900	0.06
TOTAL FTE POSITIONS BUDGETED		25.61

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2023-24, we estimated the Special Ed population at 19%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		26.68%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$2,600			
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114	3401-02		
State Unemployment Insurance	3501-01	0.05%	0.05%
Worker Compensation Insurance	3601-02	1.16%	1.16%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. Audeo Valley has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

Audeo Valley has allocated \$16,351 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the mission and purpose of the organization.

PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800

The total budget amount for Object Code 5800 is \$505,141 representing 10.1% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student file audit, advertising, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), Audeo Valley will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of Audeo Valley reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. Audeo Valley has deployed an integrated marketing plan to support organizational growth. To reach Audeo Valley's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2023-24, Audeo Valley has allocated \$99,780 for marketing expenses included in the object code 5800 and represents 2% of its total budget.

AUTHORIZER OVERSIGHT FEES

Audeo Valley will pay its authorizer (Riverside County Office of Education) oversight fees of **1 percent** for apportionments received from the State for LCFF Revenues. The following are revenues subject to calculation of **1 percent oversight fees**:

- Object Code 8011 – LCFF State Aid – Current Year
- Object Code 8012 – Education Protection Account (EPA) Entitlement
- Object Code 8019 – State Aid Prior Years - LCFF
- Object Code 8019 – State Aid Prior Years - EPA
- Object Code 8096 – Charter Schools Funding In Lieu of Property Taxes

Audeo Valley has budgeted \$40,250 for FY 2023-24 for oversight fees.

RESERVES

Audeo Valley has allocated reserves of \$598,677 for FY 2023-24 representing 12% of total revenues of \$4,988,976.

FACILITIES

Audeo Valley carries contractual lease agreements with an annual cost of \$215,400 for fiscal year 2023-24. The total cost of the current lease contracts from July 2023 thru the end of the lease term (Year 2027) is \$890,337.

Audeo Valley Charter School

Revised Preliminary Operational Budget FY 2023-24

REVENUES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET		PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES						
LCFF State Aid - Current Year	8011	+	\$ 2,752,987.00	\$	2,579,058.00	\$ 173,929.00
Education Protection Account (EPA) - Current Year	8012	+	966,602.00		925,064.00	41,538.00
In Lieu of Property Taxes - Current Year	8096	+	305,392.00		288,007.00	17,385.00
TOTAL, LCFF SOURCES		=	\$ 4,024,981.00	\$	3,792,129.00	\$ 232,852.00
FEDERAL REVENUES						
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 31,070.00	\$	31,070.00	\$ -
Title I, Part A - Improving Basic Programs	8290	+	53,507.00		55,421.00	(1,914.00)
Title II, Part A - Supporting Effective Instruction	8290	+	7,694.00		8,041.00	(347.00)
Title III, Part A - English Learner Student Program	8290	+	3,110.00		3,128.00	(18.00)
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00		10,000.00	-
Elementary and Secondary School Relief (ESSER) III	8290	+	359,022.00		359,022.00	-
TOTAL, FEDERAL REVENUES		=	\$ 464,403.00	\$	466,682.00	\$ (2,279.00)
STATE REVENUES OTHER THAN LCFF						
Mandate Block Grant	8550	+	\$ 11,650.00	\$	11,705.00	\$ (55.00)
Lottery: Unrestricted	8560	+	49,199.00		44,066.00	5,133.00
Lottery: Unrestricted PY	8560	+	1,701.00		-	1,701.00
Lottery: Instructional Materials	8560	+	20,013.00		17,367.00	2,646.00
Lottery: Instructional Materials PY	8560	+	2,960.00		-	2,960.00
Career Technical Education Incentive Grant	8590	+	125,072.00		125,072.00	-
Special Education	8792	+	236,164.00		218,114.00	18,050.00
Special Education: Mental Health Services - Level 2	8590	+	21,534.00		14,557.00	6,977.00
Educator Effectiveness	8590	+	5,484.00		5,484.00	-
Arts, Music, and Instructional Materials Discretionary Block Grant	8590	+	-		27,286.00	(27,286.00)
College & Career Access Pathways Grant	8590	+	25,000.00		-	25,000.00
TOTAL, OTHER STATE REVENUES		=	\$ 498,777.00	\$	463,651.00	\$ 35,126.00
LOCAL REVENUES						
Interest Income	8660	+	\$ 215.00	\$	4,000.00	\$ (3,785.00)
All Other Local Revenue	8699	+	600.00		600.00	-
TOTAL, LOCAL REVENUES		=	\$ 815.00	\$	4,600.00	\$ (3,785.00)
TOTAL, REVENUES			\$ 4,988,976.00	\$	4,727,062.00	\$ 261,914.00

Audeo Valley
Charter School
 Revised Preliminary Operational Budget
 FY 2023-24

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	+ \$ 1,131,258.00	\$ 1,118,783.00	\$ 12,475.00
Certificated Pupil Support Salaries	1200	+ 84,047.00	89,023.00	(4,976.00)
Certificated Supervisors' & Administrators' Salaries	1300	+ 197,810.00	205,106.00	(7,296.00)
Other Certificated Salaries	1900	+ 163,183.00	228,442.00	(65,259.00)
TOTAL, CERTIFICATED SALARIES		= \$ 1,576,298.00	\$ 1,641,354.00	\$ (65,056.00)
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	+ \$ 93,940.00	\$ 113,121.00	\$ (19,181.00)
Classified Support Salaries	2200	+ 7,670.00	9,316.00	(1,646.00)
Classified Supervisors' & Administrators' Salaries	2300	+ 73,928.00	72,795.00	1,133.00
Clerical, Technical and Office Staff Salaries	2400	+ 211,758.00	187,596.00	24,162.00
Other Classified Salaries	2900	+ 6,753.00	6,663.00	90.00
TOTAL, CLASSIFIED SALARIES		= \$ 394,049.00	\$ 389,491.00	\$ 4,558.00
EMPLOYEE BENEFITS				
STRS Retirement	3100	+ \$ 305,563.00	\$ 317,989.00	\$ (12,426.00)
PERS Retirement	3200	+ 97,183.00	97,644.00	(461.00)
Social Security/Medicare	3300	+ 51,593.00	52,138.00	(545.00)
Health and Welfare	3400	+ 561,984.00	562,694.00	(710.00)
Unemployment Insurance	3500	+ 985.00	1,015.00	(30.00)
Workers Compensation	3600	+ 22,898.00	23,558.00	(660.00)
TOTAL, EMPLOYEE BENEFITS		= \$ 1,040,206.00	\$ 1,055,038.00	\$ (14,832.00)
TOTAL, PERSONNEL COST		\$ 3,010,553.00	\$ 3,085,883.00	\$ (75,330.00)

Audeo Valley Charter School

Revised Preliminary Operational Budget FY 2023-24

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks and Core Curricula Materials	4100 + \$	36,295.00	\$ 35,000.00	\$ 1,295.00
Books and Other Reference Materials	4200 +	6,500.00	6,500.00	-
Materials and Supplies	4300 +	171,350.00	159,021.00	12,329.00
On-Line Courses	4312 +	25,572.00	25,000.00	572.00
Research and Development	4313 +	3,951.00	3,951.00	-
Noncapitalized Equipment	4400 +	103,173.00	100,833.00	2,340.00
Food	4700 +	8,452.00	7,800.00	652.00
TOTAL, BOOKS AND SUPPLIES	= \$	355,293.00	\$ 338,105.00	\$ 17,188.00
SERVICES AND OTHER OPERATING EXPENSES				
Travel and Conference	5200 + \$	40,914.00	\$ 39,118.00	\$ 1,796.00
Research and Development Travel	5202 +	12,400.00	11,853.00	547.00
Dues and Memberships	5300 +	11,903.00	11,387.00	516.00
Liability Insurance	5400 +	24,136.00	24,136.00	-
Operations and Housekeeping Services	5500 +	78,045.00	72,331.00	5,714.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600 +	301,259.00	280,590.00	20,669.00
Professional/Consulting Services/Operating Exp.	5800 +	405,361.00	365,015.00	40,346.00
Marketing Fees	5812 +	99,780.00	70,906.00	28,874.00
Communications	5900 +	32,381.00	31,300.00	1,081.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	= \$	1,006,179.00	\$ 906,636.00	\$ 99,543.00
CAPITAL OUTLAY				
Depreciation - Equipment	6900 + \$	3,105.00	\$ 3,105.00	-
Depreciation - Leasehold Improvement	6900 +	14,350.00	14,350.00	-
TOTAL, CAPITAL OUTLAY	= \$	17,455.00	\$ 17,455.00	\$ -
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases & CSFA Loan)	7438 + \$	819.00	\$ 819.00	-
TOTAL, OTHER OUTGO	= \$	819.00	\$ 819.00	\$ -
RESERVES				
Operational Reserve	9780 + \$	299,339.00	\$ 189,082.00	\$ 110,257.00
Reserve for Economic Uncertainties	9789 +	299,338.00	189,082.00	110,256.00
TOTAL, RESERVES	= \$	598,677.00	\$ 378,164.00	\$ 220,513.00
%		12.0%	8.0%	
TOTAL, EXPENDITURES		\$ 4,988,976.00	\$ 4,727,062.00	\$ 261,914.00

Fiscal Year Ending June 30, 2024
 First Interim/October 31st
 Second Interim/January 31st

CHARTER SCHOOL INTERIM BUDGET REPORT

Charter School Name: Grossmont Secondary School

CDS #: 37 77099 0136077

Charter Approving Entity: State Board of Education

County: San Diego

Charter #: 1889

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES							
1. Revenue Limit Sources							
Local Control Funding Formula	8011	4,266,196.00		4,266,196.00	1,134,780.00		1,134,780.00
Education Protection Account	8012	57,396.00		57,396.00	13,844.00		13,844.00
State Aid - Prior Years	8019			0.00			0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039			0.00			0.00
County and District Taxes (for rev. limit funded schools)	8040-8079			0.00			0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089			0.00			0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092			0.00			0.00
Transfers from Sponsoring LEAs to Charter Schools							
In Lieu of Property Taxes	8096			0.00			0.00
Other Revenue Limit Transfers	8091, 8097			0.00			0.00
Total, Revenue Limit Sources		4,323,592.00	0.00	4,323,592.00	1,148,624.00	0.00	1,148,624.00
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind / ESSA	8290		228,755.00	228,755.00		36,043.80	36,043.80
Special Education - Federal	8181, 8182		33,410.00	33,410.00			0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299		384,642.00	384,642.00		8,470.24	8,470.24
Total, Federal Revenues		0.00	646,807.00	646,807.00	0.00	44,514.04	44,514.04
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480-8434			0.00			0.00
Special Education - State	StateRevSE		315,832.00	315,832.00		88,811.24	88,811.24
All Other State Revenues	StateRevAO	65,554.00	360,098.00	425,652.00	9,233.54	219,079.03	228,312.57
Total, Other State Revenues		65,554.00	675,930.00	741,484.00	9,233.54	307,890.27	317,123.81
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	148,997.00		148,997.00	197,781.77		197,781.77
Total, Local Revenues		148,997.00	0.00	148,997.00	197,781.77	0.00	197,781.77
5. TOTAL REVENUES		4,538,143.00	1,322,737.00	5,860,880.00	1,355,639.31	352,404.31	1,708,043.62
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	1,055,467.00	343,443.00	1,398,910.00	273,106.07	109,568.34	382,674.41
Certificated Pupil Support Salaries	1200	69,183.00	96,380.00	165,563.00	28,518.36	21,949.12	50,467.48
Certificated Supervisors' and Administrators' Salaries	1300	157,287.00	53,085.00	210,372.00	43,964.15	20,193.02	64,157.17
Other Certificated Salaries	1900	92,669.00	98,298.00	190,967.00		10,682.28	10,682.28
Total, Certificated Salaries		1,374,606.00	591,206.00	1,965,812.00	345,588.58	162,392.76	507,981.34
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	13,658.00	73,097.00	86,755.00		5,969.25	5,969.25
Non-certificated Support Salaries	2200	17,171.00	1,204.00	18,375.00	2,551.08	552.39	3,103.47
Non-certificated Supervisors' and Administrators' Sal.	2300	76,964.00	6,952.00	83,916.00	25,654.52	2,317.40	27,971.92
Clerical and Office Salaries	2400	192,769.00	7,376.00	200,145.00	61,920.25	1,948.67	63,868.92
Other Non-certificated Salaries	2900	7,645.00		7,645.00	2,548.44		2,548.44
Total, Non-certificated Salaries		308,207.00	88,629.00	396,836.00	92,674.29	10,787.71	103,462.00
3. Employee Benefits							
STRS	3100-3102	265,631.00	92,175.00	357,806.00	66,212.72	23,480.78	89,693.50
PERS	3200-3202	77,993.00	47,855.00	125,848.00	21,037.60	12,103.92	33,141.52
OASDI / Medicare / Alternative	3300-3302	44,090.00	19,648.00	63,738.00	11,597.26	5,205.21	16,802.47
Health and Welfare Benefits	3400-3402	536,818.00	191,206.00	728,024.00	140,717.32	64,295.76	205,013.08
Unemployment Insurance	3500-3502	847.00	334.00	1,181.00	219.25	86.64	305.89
Workers' Compensation Insurance	3600-3602	19,675.00	7,777.00	27,452.00	5,115.39	2,022.45	7,137.84
Retiree Benefits	3701-3702			0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00			0.00
Other Employee Benefits	3901-3902			0.00			0.00
Total, Employee Benefits		945,054.00	358,995.00	1,304,049.00	244,899.54	107,194.76	352,094.30
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	81,500.00	7,000.00	88,500.00		265.24	265.24
Books and Other Reference Materials	4200	15,406.00	4,785.00	20,191.00	37.91	4,200.42	4,238.33
Materials and Supplies	4300	187,686.00	21,837.00	209,523.00	12,745.48	6,149.54	18,895.02
Noncapitalized Equipment	4400	71,371.00	22,895.00	94,266.00			0.00
Food	4700	999.00	10,456.00	11,455.00		2,150.90	2,150.90
Total, Books and Supplies		356,962.00	66,973.00	423,935.00	12,783.39	12,766.10	25,549.49

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Grossmont Secondary School

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
5. Services and Other Operating Expenditures							
Travel and Conferences	5200	43,439.00	13,950.00	57,389.00	3,366.30	6,403.74	9,770.04
Dues and Memberships	5300	22,569.00	1,200.00	23,769.00	2,568.13		2,568.13
Insurance	5400	29,066.00	150.00	29,216.00	28,339.76	15.08	28,354.84
Operations and Housekeeping Services	5500	98,458.00	62,284.00	160,742.00	10,716.24	15,098.60	25,814.84
Rentals, Leases, Repairs, and Noncap. Improvements	5600	248,172.00	6,000.00	254,172.00	87,594.72	3,949.74	91,544.46
Professional/Consulting Services and Operating Expend.	5800	535,581.00	321,515.00	857,096.00	113,023.92	41,087.15	154,111.07
Communications	5900	61,676.00	13,912.00	75,588.00	1,251.24	3,331.72	4,582.96
Total, Services and Other Operating Expenditures		1,038,961.00	419,011.00	1,457,972.00	246,860.31	69,886.03	316,746.34
6. Capital Outlay							
(Objects 6100-6170, 6200-6500 for modified accrual basis only)							
Land and Land Improvements	6100-6170			0.00			0.00
Buildings and Improvements of Buildings	6200			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00			0.00
Equipment	6400			0.00			0.00
Equipment Replacement	6500			0.00			0.00
Depreciation Expense (for accrual basis only)	6900	18,427.00		18,427.00	7,478.21		7,478.21
Total, Capital Outlay		18,427.00	0.00	18,427.00	7,478.21	0.00	7,478.21
7. Other Outgo							
Tuition to Other Schools	7110-7143			0.00			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00			0.00
All Other Transfers	7281-7299			0.00			0.00
Transfers of Indirect Costs	7300-7399	(31,673.00)	31,673.00	0.00	(39.24)	39.24	0.00
Debt Service:							
Interest	7438	805.00		805.00			0.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		(30,868.00)	31,673.00	805.00	(39.24)	39.24	0.00
8. TOTAL EXPENDITURES		4,011,349.00	1,556,487.00	5,567,836.00	950,245.08	363,066.60	1,313,311.68
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		526,794.00	(233,750.00)	293,044.00	405,394.23	(10,662.29)	394,731.94
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979			0.00			0.00
2. Less: Other Uses	7630-7699			0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(233,750.00)	233,750.00	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(233,750.00)	233,750.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		293,044.00	0.00	293,044.00	405,394.23	(10,662.29)	394,731.94
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	4,890,887.67	39,466.71	4,930,354.38	4,890,887.67	39,466.71	4,930,354.38
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		4,890,887.67	39,466.71	4,930,354.38	4,890,887.67	39,466.71	4,930,354.38
2. Ending Fund Balance, June 30 (E + F1c)		5,183,931.67	39,466.71	5,223,398.38	5,296,281.90	28,804.42	5,325,086.32
Components of Ending Fund Balance (Optional):							
Reserve for Revolving Cash (equals object 9130)	9711			0.00	0.00	0.00	0.00
Reserve for Stores (equals object 9320)	9712			0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00	46,211.94	4,965.69	51,177.63
Reserve for All Others	9719			0.00			0.00
General Reserve	9730			0.00			0.00
Legally Restricted Balance	9740			0.00			0.00
Designated for Economic Uncertainties	9770 *			0.00			0.00
Other Designations	9775, 9780			0.00			0.00
Undesignated / Unappropriated Amount	9790 *	5,183,931.67	39,466.71	5,223,398.38	5,250,069.96	23,838.73	5,273,908.69
* Percent of Total Expenditures and Other Uses		93.10%	0.71%	93.81%	399.76%	1.82%	401.57%

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Grossmont Secondary School

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS							
1. Cash							
In County Treasury	9110	4,524,064.00	818,526.34	5,342,590.34			
Fair Value Adjustment to Cash in County Treasury	9111			0.00			
In Banks	9120	734,213.79	(73,905.93)	660,307.86			
In Revolving Fund	9130			0.00			
With Fiscal Agent	9135			0.00			
Collections Awaiting Deposit	9140			0.00			
2. Investments	9150			0.00			
3. Accounts Receivable	9200	43,419.75	17.00	43,436.75			
4. Due from Grantor Government	9290	332.00	59,548.00	59,880.00			
5. Stores	9320			0.00			
6. Prepaid Expenditures (Expenses)	9330	46,211.94	4,965.69	51,177.63			
7. Other Current Assets	9340	8,541.01		8,541.01			
8. Capital Assets (for accrual basis only)	9400-9499	311,280.31		311,280.31			
9. TOTAL ASSETS		5,668,062.80	809,151.10	6,477,213.90			
H. LIABILITIES							
1. Accounts Payable	9500	65,085.56	1,287.05	66,372.61			
2. Due to Grantor Government	9590			0.00			
3. Current Liabilities	9641	8,464.91		8,464.91			
4. Deferred Revenue	9650		779,059.63	779,059.63			
5. Long-Term Liabilities (for accrual basis only)	9660-9669	298,230.43		298,230.43			
6. TOTAL LIABILITIES		371,780.90	780,346.68	1,152,127.58			
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		5,296,281.90	28,804.42	5,325,086.32			



Assumptions for Revised Preliminary Operational Budget FY 2023-24

Grossmont Secondary School (GSS) is an independent study program. GSS takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

Apportionment credit for independent study programs, like GSS, are based on the student's "product" or academic work, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (ADA) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. GSS is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for GSS is 69.80%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2023-24 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build GSS's Revised Preliminary Operational Budget.

Table 1:

Description	FY 2023-24
Grades 7-8 Adjusted Base Grant	\$10,367
Grades 9-12 Adjusted Base Grant	\$12,327
Statutory Cost of Living Allowance (COLA)*	8.22%
GSS's Unduplicated Pupil Percentage (Rolling Average)	69.80%
District's Unduplicated Pupil Percentage (GUHSD)	72.91%

Revenues were calculated based on the following enrollment and ADA projections:

Table 2:

Description	FY 2023-24 (Projected P-2)	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
P-2 Enrollment	296	305	325
CBEDS Enrollment	260	257	282
Students Served	491	452	558
ADA:			
Grade 7-8	19.89	19.18	31.68
Grade 9-12	267.09	257.70	298.06
Total ADA	286.98	276.88	329.74

REVENUE PROJECTIONS

Table 3:

Description	FY 2023-24
LCFF Sources	\$4,323,592
Federal Revenues	646,807
State Revenues Other than LCFF	741,484
Local Revenues	148,997
Total Projected Revenues	\$5,860,880

- **In Lieu of Property Taxes (ILPT)** are no longer a source of revenue, but total LCFF revenues will remain unchanged. With the passage of Senate Bill 75, SBE authorized charter schools will no longer receive ILPT unless the district of residence (for the student of which ADA was claimed) was a basic aid district in the prior year. This means that the LCFF entitlement for most SBE authorized charter schools will be fully funded through state aid (LCFF State Aid and EPA).
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 for (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2023-24.

ESSA: School Improvement (CSI) Funding for LEAs:

GSS was granted 2022-23 ESSA CSI funds in the amount of \$178,351. The project period for this grant began on March 13, 2023 and ends on September 30, 2024. GSS has included \$142,681 of its 2022-23 CSI funds in this budget. The remaining amount of \$35,670 will be spent in FY 2024-25.

Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. GSS's ESSER III revised allocation is \$512,141 and of this amount \$17,104 was spent in FY 21-22 and \$72,386 was spent in FY 22-23. GSS has included \$383,204 of ESSER III funds in this budget and the remaining amount of \$39,447 will be spent in FY 2024-25.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities. GSS's allocation amount is \$3,393 and of this amount, \$792 was spent in FY 22-23. GSS has included \$756 in this budget and the remaining amount of \$1,845 will be spent in FY 2024-25.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$21,300 and GSS is a subrecipient for \$800. As a subrecipient, GSS will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Educator Effectiveness Block Grant** is made from the state General Fund pursuant to Section 22 of Assembly Bill (AB) 130 (Chapter 44, Statutes of 2021) as amended by Section 9 of AB 167 (Chapter 252, Statutes of 2021). One-time funding is provided to local educational agencies (LEAs) and state special schools in support of the Educator Effectiveness Block Grant funding (EEF) to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils. GSS's allocation total is \$60,830 and of that amount it included the first 80% apportionment of \$48,664 in its FY 21-22 budget and \$647 in its FY 22-23 budget. GSS included the remaining amount of \$11,519 in its FY 23-24 budget.
 - **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$887.40 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$130.00 per PY California Basic Educational Data System (CBEDS) count.

- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. GSS chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$19.85 for Grades K-8 and \$55.17 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. CTE funding was increased at the state level from \$150M to \$300M in 2021-22. GSS has included \$303,496 in its budget for this fiscal year.
- **College and Career Access Pathways Grant (CCAP)** provides GSS with the opportunity to enhance its college and career readiness program. This grant aims to provide students with necessary resources and support to explore different career pathways and prepare for their post-secondary education. GSS was granted \$25,000 per year for the next four years. Over the course of the grant, GSS's staff will learn and implement best practices that will streamline processes and improve the dual enrollment partnership with colleges. With the dual enrollment program, GSS's goal is to improve educational outcomes and expand the current dual enrollment programs. It will also help high school students achieve college and career readiness.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 23-24
Teachers (Gen. Ed, Special Ed*)	1100	14.23
Certificated Pupil Support (Counselors/Nurse/Psychologist)	1200	1.34
Certificated Supervisor & Administrator	1300	1.44
Other Certificated Teacher Resource (CTR)	1900	5.00
Instructional Aide's Salaries	2100	4.00
Classified Support (Admin Support)	2200	0.11
Classified Supervisor & Administrator	2300	0.49
Clerical, Technical & Office Staff	2400	3.07
Other Classified Salaries	2900	0.07
TOTAL FTE POSITIONS BUDGETED		29.75

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2023-24, we estimated the Special Ed population at 25%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		26.68%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$ 4,500			
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114	3401-02		
State Unemployment Insurance	3501-01	0.05%	0.05%
Worker Compensation Insurance	3601-02	1.16%	1.16%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. GSS has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800

The total budget amount for Object Code 5800 is \$857,096 representing 14.62% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), GSS will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of GSS reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. GSS has deployed an integrated marketing plan to support organizational growth. To reach GSS's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2023-24, GSS has allocated \$87,913 for marketing expenses included in the object code 5800 and represents 1.5% of its total budget.

DISTRICT OVERSIGHT FEES

GSS will pay its authorizing agency (State Board of Education) oversight fees of **1 percent** for apportionments received from the State for LCFF Revenues. The following are revenues subject to calculation of **1 percent oversight fees**:

- Object Code 8011 – LCFF State Aid – Current Year
- Object Code 8012 - Education Protection Account (EPA) Entitlement
- Object Code 8019 - State Aid Prior Years - LCFF
- Object Code 8019 - State Aid Prior Years - EPA
- Object Code 8096 – Charter Schools Funding In Lieu of Property Taxes

GSS has budgeted \$43,236 for FY 2023-24 for oversight fees.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

GSS has allocated \$32,551 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the mission and purpose of the organization.

RESERVES

GSS has allocated reserves of \$293,044 for FY 2023-24 representing 5% of total revenues of \$5,860,880.

FACILITIES

GSS carries contractual lease agreements with an annual cost of \$182,723 for FY 2023-24. The total cost of the current lease contracts from July 2023 through the end of the lease term (Year 2027) is \$796,265. GSS has allocated reserves for this amount.



REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2023-2024

REVENUES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF					
LCFF State Aid - Current Year	8011	+	\$ 4,266,196.00	\$ 4,129,614.00	\$ 136,582.00
Education Protection Account (EPA)	8012	+	57,396.00	56,256.00	1,140.00
TOTAL, LCFF ENTITLEMENT		=	\$ 4,323,592.00	\$ 4,185,870.00	\$ 137,722.00
FEDERAL REVENUES					
ARP - Homeless Children & Youth II	8290	+	\$ 756.00	\$ 848.00	\$ (92.00)
CARES Act - Elementary and Secondary School Relief (ESSER) III	8290	+	288,749.00	357,191.00	(68,442.00)
CARES Act - Elementary and Secondary School Relief (ESSER) III: Paraprofessionals	8290	+	94,455.00	100,600.00	(6,145.00)
Comprehensive Support and Improvement Grant (CSI)	8290	+	142,681.00	165,090.00	(22,409.00)
Project SaFE	8290	+	682.00	959.00	(277.00)
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	33,410.00	33,410.00	-
Title I, Part A - Improving Basic Programs	8290	+	64,335.00	72,577.00	(8,242.00)
Title II, Part A - Supporting Effective Instruction	8290	+	7,900.00	9,174.00	(1,274.00)
Title III, Part A - English Learner Student Program	8290	+	3,839.00	3,753.00	86.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00	10,000.00	-
TOTAL, FEDERAL REVENUES		=	\$ 646,807.00	\$ 753,602.00	\$ (106,795.00)
STATE REVENUES OTHER THAN LCFF					
Career Technical Education Incentive Grant	8590	+	\$ 303,496.00	\$ 352,756.00	\$ (49,260.00)
College and Career Access Pathways Grant	8590	+	25,000.00	-	25,000.00
Educator Effectiveness Block Grant	8590	+	11,519.00	12,166.00	(647.00)
Mandate Block Grant	8550	+	14,598.00	14,598.00	-
Special Education	8792	+	292,611.00	249,608.00	43,003.00
Special Education: Mental Health Services - Level 2	8590	+	23,221.00	16,314.00	6,907.00
State Lottery Revenue - Restricted	8560	+	20,083.00	19,684.00	399.00
State Lottery Revenue - Unrestricted	8560	+	50,956.00	49,944.00	1,012.00
TOTAL, STATE REVENUES		=	\$ 741,484.00	\$ 715,070.00	\$ 26,414.00
LOCAL REVENUES					
Interest Income	8660	+	\$ 138,580.00	\$ 68,407.00	\$ 70,173.00
All Other Local Revenue	8699	+	10,417.00	9,999.00	418.00
TOTAL LOCAL REVENUES		=	\$ 148,997.00	\$ 78,406.00	\$ 70,591.00
TOTAL, REVENUES		=	\$ 5,860,880.00	\$ 5,732,948.00	\$ 127,932.00

GROSSMONT
Secondary School
REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2023-2024

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Certificated Teacher Salaries	1100	+ \$ 1,398,910.00	\$ 1,412,356.00	\$ (13,446.00)
Certificated Pupil Support Salaries	1200	+ 165,563.00	163,157.00	2,406.00
Certificated Supervisor & Administrator Salaries	1300	+ 210,372.00	193,193.00	17,179.00
Other Certificated Salaries	1900	+ 190,967.00	228,774.00	(37,807.00)
TOTAL, CERTIFICATED SALARIES		= \$ 1,965,812.00	\$ 1,997,480.00	\$ (31,668.00)
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	+ \$ 86,755.00	\$ 96,412.00	\$ (9,657.00)
Classified Support Salaries	2200	+ 18,375.00	21,097.00	(2,722.00)
Classified Supervisor and Administrator Salaries	2300	+ 83,916.00	83,503.00	413.00
Clerical, Technical, and Office Staff Salaries	2400	+ 200,145.00	205,221.00	(5,076.00)
Other Classified Salaries	2900	+ 7,645.00	7,836.00	(191.00)
TOTAL, CLASSIFIED SALARIES		= \$ 396,836.00	\$ 414,069.00	\$ (17,233.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	+ \$ 357,806.00	\$ 363,708.00	\$ (5,902.00)
PERS Retirement	3200	+ 125,848.00	135,353.00	(9,505.00)
Social Security/Medicare	3300	+ 63,738.00	66,421.00	(2,683.00)
Health and Welfare	3400	+ 728,024.00	784,320.00	(56,296.00)
Unemployment Insurance	3500	+ 1,181.00	1,206.00	(25.00)
Workers Compensation Insurance	3600	+ 27,452.00	27,974.00	(522.00)
TOTAL EMPLOYEE BENEFITS		= \$ 1,304,049.00	\$ 1,378,982.00	\$ (74,933.00)
TOTAL PERSONNEL COST		\$ 3,666,697.00	\$ 3,790,531.00	\$(123,834.00)

GROSSMONT
Secondary School
REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2023-2024

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET		PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES						
Textbooks and Core Curricula Materials	4100	+ \$	88,500.00	\$	66,079.00	\$ 22,421.00
Books and Other Reference Materials	4200	+	20,191.00		20,191.00	-
Instructional Materials and Supplies	4300	+	171,910.00		148,127.00	23,783.00
On-Line Courses	4312	+	28,435.00		28,435.00	-
Research and Development	4313	+	9,178.00		9,178.00	-
Non-Capitalized Equipment	4400	+	94,266.00		63,275.00	30,991.00
Food	4700	+	11,455.00		10,456.00	999.00
TOTAL, BOOKS AND SUPPLIES		= \$	423,935.00	\$	345,741.00	\$ 78,194.00
SERVICES, OTHER OPERATING EXPENSES						
Travel and Conference	5200	+ \$	34,016.00	\$	31,501.00	\$ 2,515.00
Research and Development - Travel	5202	+	23,373.00		23,373.00	-
Dues and Memberships	5300	+	23,769.00		23,769.00	-
Liability Insurance	5400	+	29,216.00		33,263.00	(4,047.00)
Operations and Housekeeping Services	5500	+	160,742.00		130,951.00	29,791.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	254,172.00		244,515.00	9,657.00
Professional/Consulting Services/Operating Exp.	5800	+	769,183.00		649,778.00	119,405.00
Marketing Fees	5812	+	87,913.00		85,994.00	1,919.00
Communications	5900	+	75,588.00		65,909.00	9,679.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,457,972.00	\$	1,289,053.00	\$ 168,919.00
CAPITAL OUTLAY						
Depreciation - Equipment	6900	+	14,474.00		16,026.00	(1,552.00)
Depreciation - Leasehold Improvement	6900	+ \$	3,953.00	\$	3,145.00	\$ 808.00
TOTAL, CAPITAL OUTLAY		= \$	18,427.00	\$	19,171.00	\$ (744.00)
OTHER OUTGO						
Debt Service Payment - Interest (Capitalized Leases)	7438	+ \$	805.00	\$	1,805.00	\$ (1,000.00)
TOTAL, OTHER OUTGO		= \$	805.00	\$	1,805.00	\$ (1,000.00)
RESERVES						
Operational Reserve	9780	+ \$	146,522.00	\$	143,324.00	\$ 3,198.00
Reserve for Economic Uncertainties	9789	+	146,522.00		143,323.00	3,199.00
TOTAL, RESERVES		= \$	293,044.00	\$	286,647.00	\$ 6,397.00
%			5%		5%	
TOTAL, EXPENDITURES		\$	5,860,880.00	\$	5,732,948.00	\$ 127,932.00

Charter School Attendance **CHARTER NAME: Mirus Secondary School**
CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
Projected ADA as of October 31, 2023

Form Revised 4/25/2023

Charter Authorizer: Hesperia Unified School District	Line	2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*		100%													
TK/K-3:															
Regular ADA	A-1	-		-											
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	-	-		-	-		-	-		-	-	
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	-		-											
Grades 4-6															
Regular ADA	A-1	-		-											
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	-	-		-	-		-	-		-	-	
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Grades 7-8															
Regular ADA	A-1	32.35		32.95		1.85%	33.39		1.34%	33.64		0.75%	23.00		-31.63%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	32.35	-	32.95	-	1.85%	33.39	-	1.34%	33.64	-	0.75%	23.00	-	-31.63%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	32.35	32.35	32.95	32.95	1.85%	33.39	33.39	1.34%	33.64	33.64	0.75%	23.00	23.00	-31.63%

Charter School Attendance **CHARTER NAME: Mirus Secondary School**
CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
Projected ADA as of October 31, 2023

Form Revised 4/25/2023

Charter Authorizer: Hesperia Unified School District	Line	2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
Regular ADA	A-1	260.16		265.03		1.87%	268.52		1.32%	270.50		0.74%	172.35		-36.28%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	260.16	-	265.03	-	1.87%	268.52	-	1.32%	270.50	-	0.74%	172.35	-	-36.28%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	260.16	260.16	265.03	265.03	1.87%	268.52	268.52	1.32%	270.50	270.50	0.74%	172.35	172.35	-36.28%
Totals															
Regular ADA	A-1	292.51		297.98		1.87%	301.91		1.32%	304.14		0.74%	195.35		-35.77%
Classroom-based ADA included in A-1	A-2	-		-			-			-			-		
Extended Year Special Ed	A-3	-		-			-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-			-		
Special Ed - NPS	A-5	-		-			-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	292.51	-	297.98	-	1.87%	301.91	-	1.32%	304.14	-	0.74%	195.35	-	-35.77%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	292.51	292.51	297.98	297.98	1.87%	301.91	301.91	1.32%	304.14	304.14	0.74%	195.35	195.35	-35.77%
Total Funded ADA		-	292.51	-	297.98			301.91			304.14			195.35	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:					
COLA (on Base)	8.22%	3.94%	-4.28%	3.29%	-0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 4,666,883	\$ 4,921,813	5.46%	\$ 3,261,180	-33.74%
Lottery Allocation Amount Per ADA:					
Unrestricted	\$ 170	\$ 170	\$ -	\$ 170	\$ -
Restricted	\$ 67	\$ 67	\$ -	\$ 67	\$ -
ADA/Enrollment:					
Total Non-Classroom Based (Independent Study) ADA	301.91	304.14	2.23	195.35	-108.79
Total Funded Non-Classroom Based (Independent Study) ADA	301.91	304.14	2.23	195.35	-108.79
Total Classroom Based ADA	-	-	0.00	-	0.00
Total Funded P-2 Attendance	301.91	304.14	2.23	195.35	-108.79
Estimated Enrollment	PY CBEDS Certified Enrollment 287	291	293	188	-105.00
Enrollment Growth Over Prior Year		1.39%	0.69%	-35.84%	
ADA to Enrollment Ratio	2022-23 101.92%	103.75%	103.80%	103.91%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 217	220	222	142	-80.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2022-23 72.59%	74.58%	75.66%	73.92%	
Certificated Salaries and Benefits:					
Number of Teachers (FTE)	16.26	16.26	0.00	10.68	-5.58
Number of Certificated Management FTEs	1.10	1.10	0.00	0.64	-0.46
Number of Other Certificated FTEs	5.33	5.33	0.00	3.86	-1.47
Classroom Staffing Ratio - Students per FTE	17.90	18.02	0.12	17.60	-0.42
Teachers Increased/(Decreased) for projected Enrollment change over PY			0.00	-5.58	-5.58
Average Teacher FTE Salary	\$ 96,395	\$ 101,333	5.12%	\$ 108,297	6.87%
Average Certificated Management FTE Salary	\$ 175,782	\$ 182,654	3.91%	\$ 182,464	-0.10%
Average Other Certificated FTE Salary	\$ 60,283	\$ 62,168	3.13%	\$ 63,129	1.55%
Cert Step and Column Increase (Total Annual Cost)					
Other Pay, Stipends, Extra Pay					
Health and Welfare Cost per Employee	\$ 28,189	\$ 28,189	0.00%	\$ 28,189	0.00%
Retirement Cost per Cert Employee	\$ 17,526	\$ 18,350	4.70%	\$ 19,085	4.01%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Changes are driven by salary schedule step increases, salary placements for additional qualifying college credits and changes to retirement/CalSTRS rates.					
Classified Salaries and Benefits:					
Number of Classified (Non-Mgmt) FTEs	6.81	6.81	0.00	2.86	-3.95
Number of Classified Mangement FTEs	0.56	0.56	0.00	0.28	-0.28
Average Salary per Classified Non-Mgmt FTE	\$ 57,031	\$ 57,548	0.91%	\$ 64,402	11.91%
Average Salary per Classified Mgmt FTE	\$ 174,828	\$ 176,397	0.90%	\$ 179,228	1.60%
Class Step and Column Increase (Total Annual Cost)					
Other Pay, Stipends, Extra Pay					
Health and Welfare Cost per Class Employee	\$ 28,189	\$ 28,189	0.00%	\$ 28,189	0.00%
Retirement Cost per Class Employee	\$ 17,604	\$ 18,442	4.76%	\$ 21,123	14.54%
PERS Rate	26.68%	27.70%	1.02%	28.30%	0.60%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Changes are driven by salary schedule step increases.					

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	3,391,218	624,112	3,443,461	1.54%	3,646,049	5.88%	2,417,612	-33.69%
EPA	8012	1,092,795	264,274	1,091,065	-0.16%	1,142,429	4.71%	757,927	-33.66%
State Aid - Prior Year	8019	-							
In Lieu Property Taxes	8096	123,054		132,357	7.56%	133,335	0.74%	85,641	-35.77%
Federal	8100-8299	-	-	-		-		-	
State									
Lottery - Unrestricted	8560	52,909		53,607	1.32%	54,003	0.74%	34,686	-35.77%
Lottery - Prop 20 - Restricted	8560								
Other State Revenue	8300-8599	14,995	6,418	21,413	42.80%	16,086	-24.88%	16,739	4.06%
Local									
Interest	8660	20,088	15,821	47,286	135.39%	48,705	3.00%	50,166	3.00%
AB602 Local Special Education Transfer	8792								
Other Local Revenues	8600-8799	2,600	175	2,600	0.00%	2,700	3.85%	2,800	3.70%
Total Revenues		\$ 4,697,659	\$ 910,800	\$ 4,791,789	2.00%	\$ 5,043,307	5.25%	\$ 3,365,571	-33.27%
EXPENDITURES									
Certificated Salaries	1000-1999	1,268,765	334,911	1,228,135	-3.20%	1,377,234	12.14%	987,222	-28.32%
Classified Salaries	2000-2999	478,292	143,173	472,132	-1.29%	479,519	1.56%	226,667	-52.73%
Benefits	3000-3999	901,827	242,801	855,247	-5.17%	1,037,599	21.32%	643,842	-37.95%
Books & Supplies	4000-4999	161,285	32,092	216,337	34.13%	93,138	-56.95%	90,746	-2.57%
Contracts & Services	5000-5999	995,957	334,752	1,117,315	12.19%	1,098,186	-1.71%	806,388	-26.57%
Capital Outlay	6000-6599	65,223	22,850	67,497	3.49%	88,872	31.67%	44,075	-50.41%
Other Outgo	7100-7299	(28,945)	(1,311)	(27,986)		(14,163)		(10,345)	
Debt Service (see Debt Form)	7400-7499	1,183		1,183	0.00%	654	-44.72%	1,100	68.20%
Total Expenditures		\$ 3,843,587	\$ 1,109,268	\$ 3,929,860	2.24%	\$ 4,161,039	5.88%	\$ 2,789,695	-32.96%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 854,072	\$ (198,468)	\$ 861,929	0.92%	\$ 882,268	2.36%	\$ 575,876	-34.73%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	(498,323)		(539,039)		(521,326)		(359,925)	
Other Uses	7600	-							
Net Sources & Uses		\$ (498,323)	\$ -	\$ (539,039)		\$ (521,326)		\$ (359,925)	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 355,749	\$ (198,468)	\$ 322,890	-9.24%	\$ 360,942	11.78%	\$ 215,951	-40.17%

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	4,413,808	4,413,808	4,413,808					
Adjustments for Unaudited Actuals	9792		287,746	287,746					
Beg Fund Balance at Unaudited Actuals			4,701,554	4,701,554					
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements			4,701,554	4,701,554		5,024,444		5,385,385	
Ending Balance	9790	\$ 4,769,557	\$ 4,503,086	\$ 5,024,444	5.34%	\$ 5,385,385	7.18%	\$ 5,601,336	4.01%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-							
Stores	9712	-							
Prepaid Expenditures	9713	-							
All Others	9719	-							
b. Restricted									
c. Committed									
Committed - Stabilization Arrangements	9750	-							
Committed - Other	9760	-							
d. Assignments									
e. Unassigned									
Reserve for Economic Uncertainties	9789	-							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	4,769,557	4,503,086	5,024,444	5.34%	5,385,385	7.18%	5,601,336	4.01%

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)								
1	-							
2	-							
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
Total Federal Awards Budgeted:								
	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA			\$ 170.00		\$ 170.00		\$ 170.00	
Lottery Unrestricted Estimated Award			\$ 53,607		\$ 54,003	0.74%	\$ 34,686	-35.77%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE								
1 Mandated Block Grant	14,995	-	14,995	0.00%	16,086	7.28%	16,739	4.06%
2 Non Prop 20 Lottery Prior Year	-	6,418	6,418					
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:								
	\$ 14,995	\$ 6,418	\$ 21,413	42.80%	\$ 16,086	-24.88%	\$ 16,739	4.06%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1 Misc	2,600	175	2,600	0.00%	2,700	3.85%	2,800	3.70%
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:								
	\$ 2,600	\$ 175	\$ 2,600	0.00%	\$ 2,700	3.85%	\$ 2,800	3.70%

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	551,650	33,676	537,564	-2.55%	133,375	-75.19%	99,239	-25.59%
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	20,852	21,127	1.32%	21,283	0.74%	13,670	-35.77%	
Other State Revenue	8300-8599	403,882	248,027	314,660	-22.09%	675,919	114.81%	362,888	-46.31%
Local									
Interest	8660	-	-	-					
AB602 Local Special Education Transfer	8792	264,427	79,384	267,915	1.32%	269,894	0.74%	173,354	-35.77%
Other Local Revenues	8600-8799	-	-	-					
Total Revenues		\$ 1,240,811	\$ 361,087	\$ 1,141,266	-8.02%	\$ 1,100,471	-3.57%	\$ 649,151	-41.01%
EXPENDITURES									
Certificated Salaries	1000-1999	856,112	269,635	853,924	-0.26%	802,723	-6.00%	529,240	-34.07%
Classified Salaries	2000-2999	11,074	4,672	14,151	27.79%	11,168	-21.08%	7,706	-31.00%
Benefits	3000-3999	441,117	142,417	459,559	4.18%	335,982	-26.89%	223,512	-33.48%
Books & Supplies	4000-4999	104,470	15,270	62,714	-39.97%	188,754	200.98%	94,363	-50.01%
Contracts & Services	5000-5999	356,241	68,598	258,543	-27.42%	322,760	24.84%	159,125	-50.70%
Capital Outlay	6000-6599	-	-	-		-		-	
Other Outgo	7100-7299	28,945	1,311	27,986	-3.31%	14,163	-49.39%	10,345	-26.96%
Debt Service (see Debt Form)	7400-7499	-	-	-		-		-	
Total Expenditures		\$ 1,797,959	\$ 501,903	\$ 1,676,877	-6.73%	\$ 1,675,550	-0.08%	\$ 1,024,291	-38.87%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (557,148)	\$ (140,816)	\$ (535,611)		\$ (575,079)		\$ (375,140)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	498,323	-	539,039	8.17%	521,326	-3.29%	359,925	-30.96%
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ 498,323	\$ -	\$ 539,039	8.17%	\$ 521,326	-3.29%	\$ 359,925	-30.96%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (58,825)	\$ (140,816)	\$ 3,428		\$ (53,753)		\$ (15,215)	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	76,615	76,615	76,615					
Adjustments for Unaudited Actuals	9792	-	(9,742)	(9,742)					
Beg Fund Balance at Unaudited Actuals			66,873	66,873					
Adjustments for Audit	9793	-	-	-					
Adjustments for Restatements	9795	-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			66,873	66,873		70,301		16,548	
Ending Balance		\$ 17,790	\$ (73,943)	\$ 70,301	295.17%	\$ 16,548	-76.46%	\$ 1,333	-91.94%

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. Restricted	9740	17,790	-	70,301	295.17%	16,548	-76.46%	1,333
c. Committed								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. Assignments	9780							
e. Unassigned								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							
If Restricted Fund Balances Exist, Identify Balance by Program:								
1		-						
2 California Clean Energy Jobs Act		12,882		21,882		11,882		
3		-						
4 Ethnic Studies Block Grant		4,908						
5 A-G Access/Success Grant		-		20,994				
6 A-G Learning Loss Mitigation Grant		-		4,425				
7 College & Career Access Pathways Grant		-		23,000		4,666		1,333
8		-						
9		-						
10		-						
11		-						
12		-						
13		-						
14		-						
15		-						
Ending Restricted Fund Balance		17,790	-	70,301		16,548		1,333

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
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Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 Special Ed - ARP	-							
2 Federal IDEA	37,310		37,310	0.00%	37,830	1.39%	38,090	0.69%
3 Title I	65,348		73,447		73,447		47,006	
4 Title II	9,356		9,497		9,497		6,078	
5 Title III	2,794	13	2,614		2,601		1,665	
6 Title IV	10,000		10,000		10,000		6,400	
7 ESSER III	151,950		132,533					
8 ESSER III - Learning Loss	47,594	5,191	45,310					
9 ELO ESSER II	-							
10 ELO GEER II	-							
11 ELO ESSER III State Reserve- Emergency Needs	25,551	6,388	25,551					
12 ELO ESSER III State Reserve- Learning Loss	44,046		44,046					
13 ARP - HCY II	-	77	1,486					
14 ESSA CSI	157,701	22,007	155,770	-1.22%				
15	-							
16	-							
17	-							
18	-							
19	-							
20	-							
Total Federal Awards Budgeted:	\$ 551,650	\$ 33,676	\$ 537,564	(\$0.03)	\$ 133,375	-75.19%	\$ 99,239	(\$0)
Lottery Prop 20 Restricted Allocation per ADA	\$ 67.00		\$ 67.00		\$ 67.00		\$ 67.00	
Lottery Estimated Prop 20 Restricted Award	\$ 20,852		\$ 21,127	1.32%	\$ 21,283	0.74%	\$ 13,670	-35.77%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 Special Education: Mental Health Services - Level 2	17,283	4,496	24,429	41.35%	24,610	0.74%	15,807	-35.77%
2 Career Technical Education Incentive Grant	256,786	235,086	256,786	0.00%	256,786	0.00%	179,750	-30.00%
3	-							
4	-							
5 Educator Effectiveness, FY 2021-22	7,876	2,565	2,565	-67.43%				
6 A-G Access/Success Grant	-				18,750			
7 A-G Learning Loss Mitigation Grant	-				18,750			
8 Learning Recovery Emergency Block Grant	86,175				186,694		73,347	-60.71%
9 Arts, Music, and Instructional Materials Discretionary Block Grant	35,762				137,966		68,984	-50.00%
10 Ethnic Studies Block Grant	-				7,363			
11 Prop 20 Lottery Prior Year	-	5,880	5,880					
12 College & Career Access Pathways Grant	-		25,000		25,000	0.00%	25,000	0.00%
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 403,882	\$ 248,027	\$ 314,660	-22.09%	\$ 675,919	114.81%	\$ 362,888	(\$0)

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
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Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1	-							
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
SPECIAL EDUCATION DETAILS:								
What % of student population is Special Ed	18.00%	17.00%	17.00%	-5.56%	17.00%	0.00%	17.00%	0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Member LEA							
AB602 Revenue	271,149	79,384	267,915	-1.19%	269,894	0.74%	173,354	-35.77%
Other Special Ed Revenue	111,491	4,496	61,739	-44.62%	62,440	1.14%	53,897	-13.68%
Unrestricted Contribution to Special Ed	314,271		539,039	71.52%	521,326	-3.29%	359,925	-30.96%
Total Special Ed Funding	696,911	83,880	868,693	24.65%	853,660	-1.73%	587,176	-31.22%
Special Ed Expenditures	696,911	256,636	868,693	24.65%	853,660	-1.73%	587,176	-31.22%

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 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	3,391,218	624,112	3,443,461	1.54%	3,646,049	5.88%	2,417,612	-33.69%
EPA	8012	1,092,795	264,274	1,091,065	-0.16%	1,142,429	4.71%	757,927	-33.66%
State Aid - Prior Year	8019	-	-	-		-		-	
In Lieu Property Taxes	8096	123,054	-	132,357	7.56%	133,335	0.74%	85,641	-35.77%
Federal	8100-8299	551,650	33,676	537,564	-2.55%	133,375	-75.19%	99,239	-25.59%
State									
Lottery - Unrestricted	8560	52,909	-	53,607	1.32%	54,003	0.74%	34,686	-35.77%
Lottery - Prop 20 - Restricted	8560	20,852	-	21,127	1.32%	21,283	0.74%	13,670	-35.77%
Other State Revenue	8300-8599	418,877	254,445	336,073	-19.77%	692,005	105.91%	379,627	-45.14%
Local									
Interest	8660	20,088	15,821	47,286	135.39%	48,705	3.00%	50,166	3.00%
AB602 Local Special Education Transfer	8792	264,427	79,384	267,915	1.32%	269,894	0.74%	173,354	-35.77%
Other Local Revenues	8600-8799	2,600	175	2,600	0.00%	2,700	3.85%	2,800	3.70%
Total Revenues		\$ 5,938,470	\$ 1,271,887	\$ 5,933,055	-0.09%	\$ 6,143,778	3.55%	\$ 4,014,722	-34.65%
EXPENDITURES									
Certificated Salaries	1000-1999	2,124,877	604,546	2,082,059	-2.02%	2,179,957	4.70%	1,516,462	-30.44%
Classified Salaries	2000-2999	489,366	147,845	486,283	-0.63%	490,687	0.91%	234,373	-52.24%
Benefits	3000-3999	1,342,944	385,218	1,314,806	-2.10%	1,373,581	4.47%	867,354	-36.85%
Books & Supplies	4000-4999	265,755	47,362	279,051	5.00%	281,892	1.02%	185,109	-34.33%
Contracts & Services	5000-5999	1,352,198	403,350	1,375,858	1.75%	1,420,946	3.28%	965,513	-32.05%
Capital Outlay	6000-6599	65,223	22,850	67,497	3.49%	88,872	31.67%	44,075	-50.41%
Other Outgo	7100-7299	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	1,183	-	1,183	0.00%	654	-44.72%	1,100	68.20%
Total Expenditures		\$ 5,641,546	\$ 1,611,171	\$ 5,606,737	-0.62%	\$ 5,836,589	4.10%	\$ 3,813,986	-34.65%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 296,924	\$ (339,284)	\$ 326,318	9.90%	\$ 307,189	-5.86%	\$ 200,736	-34.65%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 296,924	\$ (339,284)	\$ 326,318	9.90%	\$ 307,189	-5.86%	\$ 200,736	-34.65%

CHARTER NAME: Mirus Secondary School
 CDS #: 36-75044-0114389
 CHARTER #: 885

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	4,490,423	4,490,423	4,490,423	0.00%				
Adjustments for Unaudited Actuals	9792		278,004	278,004					
Beg Fund Balance at Unaudited Actuals			4,768,427	4,768,427					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			4,768,427	4,768,427		5,094,745	6.84%	5,401,933	6.03%
Ending Balance	9790	\$ 4,787,347	\$ 4,429,143	\$ 5,094,745	6.42%	\$ 5,401,933	6.03%	\$ 5,602,669	3.72%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted	9740	17,790	-	70,301	295.17%	16,548	-76.46%	1,333	-91.94%
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	-	-	-		-		-	
d. Assignments	9780	-	-	-		-		-	
e. Unassigned									
Reserve for Economic Uncertainties	9789	-	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	4,769,557	4,503,086	5,024,444	5.34%	5,385,385	7.18%	5,601,336	4.01%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		84.54%	279.49%	89.61%		92.27%		146.86%	

Reserve Standard (unless different standard identified in MOU)	5%	4%	4%	4%	5%
If MOU contains a Reserve Standard other than above, enter here					
Reserve Standard Met/Not Met	Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage	0.0%	17.9%	0.0%	0.0%	0.0%
Unrestricted Deficit Spending Standard	28.2%	93.2%	29.9%	30.8%	49.0%
Unrestricted Deficit Spending Standard Met/Not Met	Met	Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminatethe deficit?

DEBT - Multiyear Commitments

Fiscal Year 2023-24 First Interim Report

CHARTER NAME: Mirus Secondary School

Form Revised 4/25/2023

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2023 Principal Balance	2023-24 Payment		2024-25 Payment		2025-26 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease	2	10,499	8,179	318	2,320	24			5601/9641
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		10,499	8,179	318	2,320	24			

Other Commitments:

Remaining contractual obligations for facility leases from July 2023 through July 2031 are \$1,651,411.

Comments:

These obligations will be paid using the school's General Fund.

CHARTER NAME: Mirus Secondary School
2023-24 First Interim Cash Flow

DATE PREPARED: 11/13/2023

Form Revised 4/25/2023

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance			July 1 Cash =	5,023,619		5,436,240		5,260,715		5,145,641		5,356,303		5,269,129		5,149,823
			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals													
REVENUE																
LCFF Sources																
LCFF	8011				164,240	4.77%	164,240	4.77%	295,632	8.59%	295,632	8.59%	295,632	8.59%	295,632	8.59%
EPA	8012								264,274	24.22%					264,274	24.22%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096										43,600	32.94%	10,259	7.75%	10,259	7.75%
Federal	8100-8299		5,191	0.97%			21,010	3.91%	7,475	1.39%	71,385	13.28%			124,509	23.16%
State																
Lottery - Unrestricted	8560														13,402	25.00%
Lottery - Prop 20 - Restricted	8560															
Other State Revenue	8300-8599		231,107	68.77%	1,183	0.35%	7,528	2.24%	14,627	4.35%	2,130	0.63%	17,125	5.10%	2,130	0.63%
Local																
Interest	8660		3,975	8.41%	3,984	8.43%	3,862	8.17%	4,000	8.46%	3,933	8.32%	3,933	8.32%	3,933	8.32%
AB602 Local Special Education Transfer	8792		14,176	5.29%	14,176	5.29%	25,516	9.52%	25,516	9.52%	25,516	9.52%	25,516	9.52%	25,516	9.52%
Other Local Revenues	8600-8799		25	0.96%			80	3.08%	70	2.69%					808	31.08%
Total Revenues			\$ 254,474	4.29%	\$ 183,583	3.09%	\$ 222,236	3.75%	\$ 611,594	10.31%	\$ 442,196	7.45%	\$ 352,465	5.94%	\$ 740,463	12.48%
EXPENDITURES																
Certificated Salaries	1000-1999		142,037	6.82%	152,705	7.33%	156,330	7.51%	153,474	7.37%	182,423	8.76%	177,205	8.51%	167,814	8.06%
Classified Salaries	2000-2999		34,803	7.16%	35,083	7.21%	35,811	7.36%	42,148	8.67%	40,823	8.39%	39,836	8.19%	38,060	7.83%
Benefits	3000-3999		92,795	7.06%	95,220	7.24%	98,626	7.50%	98,577	7.50%	115,177	8.76%	113,689	8.65%	111,009	8.44%
Books & Supplies	4000-4999		31,791	11.39%	10,504	3.76%	1,625	0.58%	3,441	1.23%	28,402	10.18%	28,002	10.03%	28,252	10.12%
Contracts & Services	5000-5999		133,844	9.73%	87,615	6.37%	68,653	4.99%	113,238	8.23%	126,180	9.17%	117,780	8.56%	117,680	8.55%
Capital Outlay	6000-6599		5,968	8.84%	5,968	8.84%	5,457	8.08%	5,457	8.08%	5,457	8.08%	5,599	8.30%	5,599	8.30%
Other Outgo	7100-7299															
Debt Service (see Debt Form)	7400-7499															
Total Expenditures			\$ 441,238	7.87%	\$ 387,095	6.90%	\$ 366,502	6.54%	\$ 416,335	7.43%	\$ 498,462	8.89%	\$ 482,111	8.60%	\$ 468,414	8.35%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																
		July 1 -	% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal	
		Beginning Balances														
Accounts Receivable	9210	1,242,319	1,043,042	83.96%	5,272	0.42%	68,422	5.51%	21,914	1.76%						
Prepaid Expenditures	9330	84,941	63,444	74.69%	1,574	1.85%	1,877	2.21%	1,506	1.77%	1,791	2.11%	1,682	1.98%	1,682	1.98%
(Accounts Payable)	9510	586,895	513,069	87.42%	(15,173)		14,455	2.46%	(5,040)		37,804	6.44%	(3,059)		(5,702)	
(Line of Credit Payments)	9640															
(Deferred Revenue)	9650	1,224,828					27,354	2.23%	7,662	0.63%	352	0.03%			5,953	0.49%
NET PRIOR YEAR TRANSACTIONS			\$ (484,463)		\$ 593,417		\$ 22,019		\$ 28,490		\$ 20,798		\$ (36,365)		\$ 4,741	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)																
Depreciation Expense (non-cash)			5,968		5,968		5,457		5,457		5,457		5,599		5,599	
Long Term Liabilities																
Fixed assets and leasehold improvements							(4,755)		(10,852)							
TOTAL MISC. ADJUSTMENTS			\$ -	\$ 5,968	\$ 5,968	\$ 702	\$ (5,395)	\$ 5,457	\$ 5,599	\$ 5,599						
NET REVENUES LESS EXPENDITURES			\$ 412,621	\$ (175,525)	\$ (115,074)	\$ 210,662	\$ (87,174)	\$ (119,306)	\$ 279,079							
ENDING CASH BALANCE			\$ 5,436,240	\$ 5,260,715	\$ 5,145,641	\$ 5,356,303	\$ 5,269,129	\$ 5,149,823	\$ 5,428,902							

CHARTER NAME: Mirus Secondary School
2023-24 First Interim Cash Flow

DATE PREPARED: **11/13/2023**

Form Revised 4/25/2023

	February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference	
Beginning Cash Balance	5,428,902		5,273,430		5,190,290		5,516,463		5,398,007		5,179,324				
REVENUE															
LCFF Sources															
LCFF	8011	295,632	8.59%	327,364	9.51%	327,364	9.51%	327,364	9.51%	327,364	9.51%	327,365	3,443,461	3,443,461	-
EPA	8012					272,766	25.00%					289,751	1,091,065	1,091,065	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	10,259	7.75%	19,327	14.60%	9,663	7.30%	9,663	7.30%	9,663	7.30%	9,664	132,357	132,357	-
Federal	8100-8299	5,411	1.01%	18,655	3.47%	145,990	27.16%			9,680	1.80%	128,258	537,564	537,564	-
State															
Lottery - Unrestricted	8560					13,402	25.00%					26,803	53,607	53,607	-
Lottery - Prop 20 - Restricted	8560											21,127	21,127	21,127	-
Other State Revenue	8300-8599	2,130	0.63%	2,283	0.68%	2,283	0.68%	2,283	0.68%	27,284	8.12%	23,980	336,073	336,073	-
Local															
Interest	8660	3,933	8.32%	3,933	8.32%	3,933	8.32%	3,933	8.32%	3,934	8.32%	-	47,286	47,286	-
AB602 Local Special Education Transfer	8792	22,397	8.36%	22,397	8.36%	22,397	8.36%	22,397	8.36%	22,395	8.36%	-	267,915	267,915	-
Other Local Revenues	8600-8799					808	31.08%			809	31.12%	-	2,600	2,600	-
Total Revenues		\$ 339,762	5.73%	\$ 393,959	6.64%	\$ 798,606	13.46%	\$ 365,640	6.16%	\$ 401,129	6.76%	\$ 826,948	\$ 5,933,055	\$ 5,933,055	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	183,466	8.81%	179,292	8.61%	176,162	8.46%	182,423	8.76%	228,728	10.99%	-	2,082,059	2,082,059	-
Classified Salaries	2000-2999	41,021	8.44%	40,231	8.27%	39,639	8.15%	40,823	8.39%	58,005	11.93%	-	486,283	486,283	-
Benefits	3000-3999	115,475	8.78%	114,284	8.69%	113,391	8.62%	115,178	8.76%	131,385	9.99%	-	1,314,806	1,314,806	-
Books & Supplies	4000-4999	28,252	10.12%	29,252	10.48%	29,752	10.66%	29,252	10.48%	30,526	10.94%	-	279,051	279,051	-
Contracts & Services	5000-5999	126,180	9.17%	118,780	8.63%	120,180	8.73%	120,680	8.77%	125,048	9.09%	-	1,375,858	1,375,858	-
Capital Outlay	6000-6599	5,599	8.30%	5,599	8.30%	5,599	8.30%	5,599	8.30%	5,596	8.29%	-	67,497	67,497	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499									1,183	100.00%	-	1,183	1,183	-
Total Expenditures		\$ 499,993	8.92%	\$ 487,438	8.69%	\$ 484,723	8.65%	\$ 493,955	8.81%	\$ 580,471	10.35%	\$ -	\$ 5,606,737	\$ 5,606,737	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												1,138,650	103,669	
Prepaid Expenditures	9330	1,512	1.78%	1,273	1.50%	945	1.11%	890	1.05%	805	0.95%		78,981	5,960	
(Accounts Payable)	9510	(3,059)		(3,467)		(6,098)		(3,370)		45,390	7.73%		565,750	21,145	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650	5,411	0.44%			352	0.03%			352	0.03%		47,436	1,177,392	
NET PRIOR YEAR TRANSACTIONS		\$ (840)		\$ 4,740		\$ 6,691		\$ 4,260		\$ (44,937)		\$ -	\$ 604,445	\$ (1,088,908)	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)													-		
Depreciation Expense (non-cash)		5,599		5,599		5,599		5,599		5,596			67,497		
Long Term Liabilities													-		
Fixed assets and leasehold improvements													(15,607)		
TOTAL MISC. ADJUSTMENTS		\$ 5,599		\$ 5,599		\$ 5,599		\$ 5,599		\$ 5,596		\$ -	\$ 51,890		
NET REVENUES LESS EXPENDITURES		\$ (155,472)		\$ (83,140)		\$ 326,173		\$ (118,456)		\$ (218,683)		\$ 826,948	\$ 982,653		
ENDING CASH BALANCE		\$ 5,273,430		\$ 5,190,290		\$ 5,516,463		\$ 5,398,007		\$ 5,179,324		\$ 6,006,272			

Ending Fund Balance \$ 5,094,745

Ending Cash plus Accruals should equal Ending Fund Balance \$ 911,527

CHARTER NAME: Mirus Secondary School

2024-25 First Interim Cash Flow

DATE PREPARED: 11/13/2023

Form Revised 4/25/2023

			July	%	August	%	September	%	October	%	November	%	December	%	January	%		
			Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud		
Beginning Cash Balance	July 1 Cash =		5,179,324		5,380,801		5,145,678		5,149,571		5,354,857		5,190,756		5,059,415			
REVENUE																		
LCFF Sources																		
LCFF	8011				155,805	4.27%	155,805	4.27%	280,449	7.69%	280,449	7.69%	280,449	7.69%	280,449	7.69%		
EPA	8012								285,607	25.00%					285,607	25.00%		
State Aid - Prior Year	8019																	
In Lieu Property Taxes	8096				7,362	5.52%	14,723	11.04%	9,815	7.36%	9,815	7.36%	9,815	7.36%	9,815	7.36%		
Federal	8100-8299								23,886	17.91%					23,886	17.91%		
State																		
Lottery - Unrestricted	8560														13,501	25.00%		
Lottery - Prop 20 - Restricted	8560																	
Other State Revenue	8300-8599				1,107	0.16%	255,325	36.90%	83,159	12.02%	1,993	0.29%	18,079	2.61%	83,159	12.02%		
Local																		
Interest	8660				4,056	8.33%	4,059	8.33%	4,059	8.33%	4,059	8.33%	4,059	8.33%	4,059	8.33%		
AB602 Local Special Education Transfer	8792				13,396	4.96%	13,396	4.96%	24,112	8.93%	24,112	8.93%	24,112	8.93%	24,112	8.93%		
Other Local Revenues	8600-8799								675	25.00%					675	25.00%		
Total Revenues			\$ 17,452	0.28%	\$ 181,729	2.96%	\$ 454,024	7.39%	\$ 711,762	11.59%	\$ 320,428	5.22%	\$ 336,514	5.48%	\$ 725,263	11.80%		
EXPENDITURES																		
Certificated Salaries	1000-1999				165,777	7.60%	185,378	8.50%	184,292	8.45%	183,206	8.40%	185,378	8.50%	179,948	8.25%	170,176	7.81%
Classified Salaries	2000-2999				38,847	7.92%	41,504	8.46%	41,299	8.42%	41,095	8.37%	41,504	8.46%	40,482	8.25%	38,643	7.88%
Benefits	3000-3999				99,809	7.27%	116,449	8.48%	116,137	8.46%	115,826	8.43%	116,449	8.48%	114,891	8.36%	112,088	8.16%
Books & Supplies	4000-4999				49,009	17.39%	21,386	7.59%	21,178	7.51%	21,178	7.51%	21,122	7.49%	21,122	7.49%	21,122	7.49%
Contracts & Services	5000-5999				175,141	12.33%	116,810	8.22%	98,257	6.91%	117,695	8.28%	122,979	8.65%	114,315	8.04%	114,212	8.04%
Capital Outlay	6000-6599				5,340	6.01%	5,340	6.01%	5,340	6.01%	8,220	9.25%	8,220	9.25%	8,220	9.25%	8,220	9.25%
Other Outgo	7100-7299																	
Debt Service (see Debt Form)	7400-7499																	
Total Expenditures			\$ 533,923	9.15%	\$ 486,867	8.34%	\$ 466,503	7.99%	\$ 487,220	8.35%	\$ 495,652	8.49%	\$ 478,978	8.21%	\$ 464,461	7.96%		
OTHER SOURCES/USES																		
Other Sources/Contributions to Restricted Programs	8900																	
Other Uses	7600																	
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			
PRIOR YEAR TRANSACTIONS																		
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		
Accounts Receivable	9210	826,948	706,648	85.45%	63,043	7.62%	9,327	1.13%	47,930	5.80%								
Prepaid Expenditures	9330	5,960	5,960	100.00%														
(Accounts Payable)	9510				(1,632)		(1,705)		(5,759)		(2,903)		(2,903)		(5,759)			
(Line of Credit Payments)	9640																	
(Deferred Revenue)	9650	1,177,390							81,166	6.89%					81,166	6.89%		
NET PRIOR YEAR TRANSACTIONS		\$ (344,482)	\$ 712,608		\$ 64,675		\$ 11,032		\$ (27,477)		\$ 2,903		\$ 2,903		\$ (75,407)			
OTHER ADJUSTMENTS (LIST)																		
Capital Assets (Not included in Expenditures above)																		
Depreciation Expense (non-cash)			5,340		5,340		5,340		8,221		8,220		8,220		8,220			
Leasehold Improvements (PD)																		
Other Uses: Transfer to Coachella Valley (PD)																		
TOTAL MISC. ADJUSTMENTS		\$ -	\$ 5,340		\$ 5,340		\$ 5,340		\$ 8,221		\$ 8,220		\$ 8,220		\$ 8,220			
NET REVENUES LESS EXPENDITURES			\$ 201,477		\$ (235,123)		\$ 3,893		\$ 205,286		\$ (164,101)		\$ (131,341)		\$ 193,615			
ENDING CASH BALANCE			\$ 5,380,801		\$ 5,145,678		\$ 5,149,571		\$ 5,354,857		\$ 5,190,756		\$ 5,059,415		\$ 5,253,030			

CHARTER NAME: Mirus Secondary School

2024-25 First Interim Cash Flow

DATE PREPARED: 11/13/2023

Form Revised 4/25/2023

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		5,253,030		5,087,725		5,073,936		5,360,652		5,311,235		3,824,755			
REVENUE															
LCFF Sources															
LCFF	8011	280,449	7.69%	386,439	10.60%	386,439	10.60%	386,439	10.60%	386,439	10.60%	386,438	3,646,049	3,646,049	-
EPA	8012					285,607	25.00%					285,608	1,142,429	1,142,429	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	9,815	7.36%	20,725	15.54%	10,363	7.77%	10,363	7.77%	10,363	7.77%	10,361	133,335	133,335	-
Federal	8100-8299			18,915	14.18%	23,886	17.91%			9,458	7.09%	33,344	133,375	133,375	-
State															
Lottery - Unrestricted	8560					13,501	25.00%					27,001	54,003	54,003	-
Lottery - Prop 20 - Restricted	8560											21,283	21,283	21,283	-
Other State Revenue	8300-8599	1,993	0.29%	2,486	0.36%	83,652	12.09%	2,486	0.36%	153,509	22.18%	5,057	692,005	692,005	-
Local															
Interest	8660	4,059	8.33%	4,059	8.33%	4,059	8.33%	4,059	8.33%	4,059	8.33%	-	48,705	48,705	-
AB602 Local Special Education Transfer	8792	24,508	9.08%	24,508	9.08%	24,508	9.08%	24,508	9.08%	24,510	9.08%	-	269,894	269,894	-
Other Local Revenues	8600-8799					675	25.00%			675	25.00%	-	2,700	2,700	-
Total Revenues		\$ 320,824	5.22%	\$ 457,132	7.44%	\$ 832,690	13.55%	\$ 427,855	6.96%	\$ 589,013	9.59%	\$ 769,092	\$ 6,143,778	\$ 6,143,778	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	186,463	8.55%	182,120	8.35%	178,862	8.20%	185,378	8.50%	192,979	8.85%	-	2,179,957	2,179,957	-
Classified Salaries	2000-2999	41,708	8.50%	40,891	8.33%	40,278	8.21%	41,502	8.46%	42,934	8.75%	-	490,687	490,687	-
Benefits	3000-3999	116,760	8.50%	115,514	8.41%	114,580	8.34%	116,449	8.48%	118,629	8.64%	-	1,373,581	1,373,581	-
Books & Supplies	4000-4999	21,122	7.49%	21,122	7.49%	21,122	7.49%	21,121	7.49%	21,288	7.55%	-	281,892	281,892	-
Contracts & Services	5000-5999	122,979	8.65%	115,346	8.12%	116,790	8.22%	116,790	8.22%	89,632	6.31%	-	1,420,946	1,420,946	-
Capital Outlay	6000-6599	8,220	9.25%	8,003	9.01%	7,916	8.91%	7,916	8.91%	7,917	8.91%	-	88,872	88,872	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499									654	100.00%	-	654	654	-
Total Expenditures		\$ 497,252	8.52%	\$ 482,996	8.28%	\$ 479,548	8.22%	\$ 489,156	8.38%	\$ 474,033	8.12%	\$ -	\$ 5,836,589	\$ 5,836,589	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal				Remaining Balance
Accounts Receivable	9210												826,948	-	-
Prepaid Expenditures	9330												5,960	-	-
(Accounts Payable)	9510	(2,903)		(4,072)		(6,824)		(3,968)		38,428			-	-	-
(Line of Credit Payments)	9640												-	-	-
(Deferred Revenue)	9650					81,166	6.89%			95,344	8.10%		338,842	838,548	-
NET PRIOR YEAR TRANSACTIONS		\$ 2,903		\$ 4,072		\$ (74,342)		\$ 3,968		\$ (133,772)			\$ 494,066	\$ (838,548)	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)													-		
Depreciation Expense (non-cash)		8,220		8,003		7,916		7,916		7,917			88,873		
Leasehold Improvements (PD)										(236,200)			(236,200)		
Other Uses: Transfer to Coachella Valley (PD)										(1,239,405)			(1,239,405)		
TOTAL MISC. ADJUSTMENTS		\$ 8,220		\$ 8,003		\$ 7,916		\$ 7,916		\$ (1,467,688)		\$ -	\$ (1,386,732)		
NET REVENUES LESS EXPENDITURES		\$ (165,305)		\$ (13,789)		\$ 286,716		\$ (49,417)		\$ (1,486,480)		\$ 769,092	\$ (585,477)		
ENDING CASH BALANCE		\$ 5,087,725		\$ 5,073,936		\$ 5,360,652		\$ 5,311,235		\$ 3,824,755		\$ 4,593,847			

Ending Fund Balance \$ 5,401,933

Ending Cash plus Accruals should equal Ending Fund Balance \$ (808,086)



Assumptions for Revised Preliminary Operational Budget FY 2023-24

Mirus Secondary School is an independent study program. Mirus takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

Apportionment credit for independent study programs, like Mirus are based on the student's "product" or academic work, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (ADA) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. Mirus is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Mirus is 74.58%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan,

which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dashboard – 2023-24 May Revision, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Mirus' Revised Preliminary Operational Budget.

Table 1:

Description	FY 2023-24
Adjusted Grades 7-8 Base Grant	\$10,367
Adjusted Grades 9-12 Base Grant	\$12,327
Statutory Cost of Living Allowance (COLA)*	8.22%
Mirus' Unduplicated Pupil Percentage (Rolling Average)	74.58%
District's Unduplicated Pupil Percentage (HUSD)	77.53%

Revenues were calculated based on the following enrollment and ADA:

Table 2:

Description	FY 2023-24 (Projected P-2)	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
P-2 Enrollment	318	308	338
CBEDS Enrollment	291	287	315
Students Served	675	612	704
ADA:			
Grade 7-8	33.39	32.35	31.54
Grade 9-12	268.52	260.16	290.60
Total ADA	301.91	292.51	322.14

REVENUE PROJECTIONS

Table 3:

Description	FY 2023-24
LCFF Sources	\$4,666,883
Federal Revenues	537,564
State Revenues Other than LCFF	678,722
Local Revenues	49,886
Total Projected Revenues	\$5,933,055

- **In Lieu of Property Taxes** of \$438.4 per current year (CY) P-2 ADA is based on FY 2022-23 P-2 rate for Hesperia Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is projected based on CY P-2 ADA. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2023-24.

ESSA: Comprehensive Support and Improvement (CSI) Funding for LEAs:

The CSI program, of the Elementary and Secondary Education Act of 1965, as amended by Every Student Succeeds Act (ESSA) (Public Law 114-95), apportions funds to LEAs to improve student outcomes in schools that meet the criteria for CSI.

Mirus' allocation amount for 2022-23 is \$178,351, The project period for this grant began on March 13, 2023 and ends on September 30, 2024.

Mirus spent \$22,581 in FY 2022-23 and the remaining allocation of \$155,770 is

included in its FY 2023-24 budget.

Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Mirus has developed and adopted a Plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. Deadline for obligation of this fund is September 30, 2024.

Mirus' total revised ESSER III allocation amount is \$457,188 and of this amount, \$279,345 was spent in FY 2021-23 and the remaining balance of \$177,843 will be spent in FY 2023-24.

Expanded Learning Opportunity Grant is part of AB 86, signed by Governor Newsom on March 5, 2021, and is intended to provide supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups. Mirus' ELO Grant Plan is focused on implementing a learning recovery program for specific student groups, including but not limited to, low-income students, English Learners, foster youth, homeless students, and students with disabilities. Mirus is also focused on providing supplemental instruction and support strategies to students identified as potentially 'at risk' of abuse, disengaged and credit deficient. Deadline for obligation of ELO ESSER II and ELO GEER II funds is September 30, 2023, while ELO ESSER III funds is September 30, 2024.

Mirus' revised allocation amount is \$266,207 and of this amount, \$196,610 was spent in FY 2020-23. Remaining allocation for ELO ESSER III funds amounting to \$69,597 is included in this budget.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$887.40 per the CY P-2 ADA while **Federal IDEA** revenues are projected at \$130 per PY California Basic Educational Data System (CBEDS) count.
- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Mirus chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$19.85 for Grades K-8 and \$55.17 for Grades 9-12.

- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Mirus included \$256,786 in its budget for this fiscal year.
- **Educator Effectiveness Block Grant** is made from the state General Fund pursuant to Section 22 of Assembly Bill (AB) 130 (Chapter 44, Statutes of 2021) as amended by Section 9 of AB 167 (Chapter 252, Statutes of 2021). One-time funding is provided to local educational agencies (LEAs) and state special schools in support of the Educator Effectiveness Block Grant funding (EEF) to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils. Mirus has developed and adopted a Plan for using its Educator Effectiveness funds to support professional development. Deadline for obligation of this fund is FY 2025-26.

Mirus' allocation total is \$39,378 and of this amount \$36,813 was spent in FY 2021-23. The remaining balance of \$2,565 will be spent in FY 2023-24.

- **College and Career Access Pathways Grant (CCAP)** provides Mirus Secondary School with the opportunity to enhance its college and career readiness program. This grant aims to provide students with necessary resources and support to explore different career pathways and prepare for their post-secondary education. Mirus was granted \$25,000 per year for the next four years. Over the course of the grant, Mirus' staff will learn and implement best practices that will streamline processes and improve the dual enrollment partnership with colleges. With the dual enrollment program, Mirus goal is to improve educational outcomes and expand the current dual enrollment programs. It will also help high school students achieve college and career readiness.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY**Table 4:**

POSITIONS	OBJECT CODE	FY 23-24
Teachers (Gen. Ed, Special Ed*, Instructional Lead)	1100	16.26
Certificated Pupil Support (Counselor/Psychologist)	1200	1.33
Certificated Supervisor & Administrator	1300	1.10
Other Certificated Teacher Resource (CTR)	1900	4.00
Instructional Aide	2100	2.00
Classified Support	2200	0.68
Classified Supervisor & Administrator	2300	0.56
Clerical, Technical & Office Staff	2400	4.05
Other Classified	2900	0.08
TOTAL FTE POSITIONS BUDGETED		30.06

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2023-24, we estimated the Special Ed population at 17%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		26.68%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$2,200	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.05%	0.05%
Worker Compensation Insurance	3601-02	1.20%	1.20%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. Mirus has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

Mirus has allocated \$24,088 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the Audeo Corp's mission and purpose.

PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800

The total budget amount for Object Code 5800 is \$659,982 representing 11.1% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), Mirus will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of Mirus reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. Mirus has deployed an integrated marketing plan to support organizational growth. To reach Mirus' target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2023-24, Mirus has allocated \$118,661 for marketing expenses included in the object code 5800 and represents 2% of its total budget.

DISTRICT OVERSIGHT FEES

Mirus will pay its authorizing District (Hesperia Unified School District) oversight fees of **1 percent** for apportionments received from the State for LCFE Revenues. The following are revenues subject to calculation of **1 percent oversight fees**:

- Object Code 8011 – LCFF State Aid – Current Year
- Object Code 8012 – Education Protection Account (EPA) Entitlement
- Object Code 8019 – State Aid Prior Years - LCFF
- Object Code 8019 – State Aid Prior Years - EPA
- Object Code 8096 – Charter Schools Funding In Lieu of Property Taxes

Mirus has budgeted \$46,669 for FY 2023-24 for oversight fees.

RESERVES

Mirus has allocated reserves of \$326,318 for FY 2023-24 representing 5.5% of total revenues of \$5,933,055.

FACILITIES

Mirus carries contractual lease agreements with an annual cost of \$314,915 for FY 2023-24. The total cost of the current lease contracts from July 2023 thru the end of the lease term (Year 2031) is \$1,651,411.



**Revised Preliminary Operational Budget
FY 2023-24**

REVENUES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET		PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES						
LCFF State Aid - Current Year	8011	+	\$ 3,443,461.00	\$	3,391,218.00	\$ 52,243.00
Education Protection Account (EPA) - Current Year	8012	+	1,091,065.00		1,092,795.00	(1,730.00)
In Lieu of Property Taxes - Current Year	8096	+	132,357.00		123,054.00	9,303.00
TOTAL, LCFF SOURCES		=	\$ 4,666,883.00	\$	4,607,067.00	\$ 59,816.00
FEDERAL REVENUES						
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 37,310.00	\$	37,310.00	\$ -
Title I, Part A - Improving Basic Programs	8290	+	73,447.00		65,348.00	8,099.00
Title II, Part A - Supporting Effective Instruction	8290	+	9,497.00		9,356.00	141.00
Title III, Part A - English Learner Student Program	8290	+	2,614.00		2,794.00	(180.00)
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00		10,000.00	-
ESSA: Comprehensive Support and Improvement (CSI) Funding for LEAs	8290	+	155,770.00		157,701.00	(1,931.00)
Elementary and Secondary School Relief (ESSER) III	8290	+	177,843.00		199,544.00	(21,701.00)
ELO Grant: ESSER III	8290	+	25,551.00		25,551.00	-
ELO Grant: ESSER III (Supplemental Days)	8290	+	44,046.00		44,046.00	-
American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	8290	+	1,486.00		-	1,486.00
TOTAL, FEDERAL REVENUES		=	\$ 537,564.00	\$	551,650.00	\$ (14,086.00)
STATE REVENUES OTHER THAN LCFF						
Mandate Block Grant	8550	+	\$ 14,995.00	\$	14,995.00	\$ -
Lottery: Unrestricted	8560	+	53,607.00		52,909.00	698.00
Lottery: Unrestricted PY	8560	+	6,418.00		-	6,418.00
Lottery: Instructional Materials	8560	+	21,127.00		20,852.00	275.00
Lottery: Instructional Materials PY	8560	+	5,880.00		-	5,880.00
Career Technical Education Incentive Grant	8590	+	256,786.00		256,786.00	-
Special Education	8792	+	267,915.00		264,427.00	3,488.00
Special Education: Mental Health Services - Level 2	8590	+	24,429.00		17,283.00	7,146.00
Educator Effectiveness	8590	+	2,565.00		7,876.00	(5,311.00)
Learning Recovery Emergency Block Grant	8590	+	-		86,175.00	(86,175.00)
Arts, Music, and Instructional Materials Discretionary Block Grant	8590	+	-		35,762.00	(35,762.00)
College & Career Access Pathways Grant	8590	+	25,000.00		-	25,000.00
TOTAL, OTHER STATE REVENUES		=	\$ 678,722.00	\$	757,065.00	\$ (78,343.00)
LOCAL REVENUES						
Interest Income	8660	+	\$ 47,286.00	\$	20,088.00	\$ 27,198.00
All Other Local Revenue	8699	+	2,600.00		2,600.00	-
TOTAL, LOCAL REVENUES		=	\$ 49,886.00	\$	22,688.00	\$ 27,198.00
TOTAL, REVENUES			\$ 5,933,055.00	\$	5,938,470.00	\$ (5,415.00)



**Revised Preliminary Operational Budget
FY 2023-24**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET	\$	PRELIMINARY BUDGET	\$	INCREASE (DECREASE)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	+	1,567,389.00	\$	1,567,062.00	\$	327.00
Certificated Pupil Support Salaries	1200	+	152,682.00		162,251.00		(9,569.00)
Certificated Supervisors' & Administrators' Salaries	1300	+	193,360.00		147,854.00		45,506.00
Other Certificated Salaries	1900	+	168,628.00		247,711.00		(79,083.00)
TOTAL, CERTIFICATED SALARIES		=	2,082,059.00	\$	2,124,878.00	\$	(42,819.00)
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	+	41,794.00	\$	64,589.00	\$	(22,795.00)
Classified Support Salaries	2200	+	75,278.00		80,079.00		(4,801.00)
Classified Supervisors' & Administrators' Salaries	2300	+	97,904.00		99,699.00		(1,795.00)
Clerical, Technical and Office Staff Salaries	2400	+	262,569.00		236,382.00		26,187.00
Other Classified Salaries	2900	+	8,738.00		8,617.00		121.00
TOTAL, CLASSIFIED SALARIES		=	486,283.00	\$	489,366.00	\$	(3,083.00)
EMPLOYEE BENEFITS							
STRS Retirement	3100	+	403,660.00	\$	411,838.00	\$	(8,178.00)
PERS Retirement	3200	+	119,697.00		122,200.00		(2,503.00)
Social Security/Medicare	3300	+	65,515.00		66,304.00		(789.00)
Health and Welfare	3400	+	693,807.00		709,923.00		(16,116.00)
Unemployment Insurance	3500	+	1,284.00		1,308.00		(24.00)
Workers Compensation	3600	+	30,843.00		31,371.00		(528.00)
TOTAL, EMPLOYEE BENEFITS		=	1,314,806.00	\$	1,342,944.00	\$	(28,138.00)
TOTAL, PERSONNEL COST			3,883,148.00	\$	3,957,188.00	\$	(74,040.00)



**Revised Preliminary Operational Budget
FY 2023-24**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET		PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES						
Textbooks and Core Curricula Materials	4100	+ \$	26,368.00	\$	25,903.00	\$ 465.00
Books and Other Reference Materials	4200	+	7,167.00		3,066.00	4,101.00
Materials and Supplies	4300	+	92,881.00		84,577.00	8,304.00
On-Line Courses	4312	+	28,444.00		28,181.00	263.00
Research and Development	4313	+	5,978.00		5,978.00	-
Noncapitalized Equipment	4400	+	108,000.00		108,000.00	-
Food	4700	+	10,213.00		10,050.00	163.00
TOTAL, BOOKS AND SUPPLIES		= \$	279,051.00	\$	265,755.00	\$ 13,296.00
SERVICES AND OTHER OPERATING EXPENSES						
Travel and Conference	5200	+ \$	39,031.00	\$	32,886.00	\$ 6,145.00
Research and Development Travel	5202	+	18,110.00		18,110.00	-
Dues and Memberships	5300	+	14,575.00		14,287.00	288.00
Liability Insurance	5400	+	30,056.00		34,691.00	(4,635.00)
Operations and Housekeeping Services	5500	+	124,131.00		123,568.00	563.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	421,388.00		417,821.00	3,567.00
Professional/Consulting Services/Operating Exp.	5800	+	541,321.00		539,125.00	2,196.00
Marketing Fees	5812	+	118,661.00		89,077.00	29,584.00
Communications	5900	+	68,585.00		82,632.00	(14,047.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,375,858.00	\$	1,352,197.00	\$ 23,661.00
CAPITAL OUTLAY						
Depreciation - Equipment	6900	+ \$	18,527.00	\$	18,527.00	\$ -
Depreciation - Leasehold Improvement	6900	+	48,970.00		46,696.00	2,274.00
TOTAL, CAPITAL OUTLAY		= \$	67,497.00	\$	65,223.00	\$ 2,274.00
OTHER OUTGO						
Debt Service Payment - Interest (Capitalized Leases)	7438	+ \$	1,183.00	\$	1,183.00	\$ -
TOTAL, OTHER OUTGO		= \$	1,183.00	\$	1,183.00	\$ -
RESERVES						
Operational Reserve	9780	+ \$	163,159.00	\$	148,462.00	\$ 14,697.00
Reserve for Economic Uncertainties	9789	+	163,159.00		148,462.00	14,697.00
TOTAL, RESERVES		= \$	326,318.00	\$	296,924.00	\$ 29,394.00
%			5.5%		5.0%	
TOTAL, EXPENDITURES		\$	5,933,055.00	\$	5,938,470.00	\$ (5,415.00)

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Sweetwater Secondary School

CDS #: 37 77107 0136473

Charter Approving Entity: State Board of Education

County: San Diego

Charter #: 1903

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES							
1. Revenue Limit Sources							
Local Control Funding Formula	8011	5,886,030.00		5,886,030.00	1,558,388.00		1,558,388.00
Education Protection Account	8012	81,650.00		81,650.00	19,400.00		19,400.00
State Aid - Prior Years	8019			0.00			0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039			0.00			0.00
County and District Taxes (for rev. limit funded schools)	8040-8079			0.00			0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089			0.00			0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092			0.00			0.00
Transfers from Sponsoring LEAs to Charter Schools							
In Lieu of Property Taxes	8096			0.00			0.00
Other Revenue Limit Transfers	8091, 8097			0.00			0.00
Total, Revenue Limit Sources		5,967,680.00	0.00	5,967,680.00	1,577,788.00	0.00	1,577,788.00
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind (Title I, II, III, etc.) / Every Student Succeeds Act	8290		253,421.00	253,421.00		37,415.40	37,415.40
Special Education - Federal	8181, 8182		81,911.00	81,911.00			0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299		226,333.00	226,333.00		9,380.60	9,380.60
Total, Federal Revenues		0.00	561,665.00	561,665.00	0.00	46,796.00	46,796.00
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480-8434			0.00			0.00
Special Education - State	StateRevSE		395,315.00	395,315.00		101,902.00	101,902.00
All Other State Revenues	StateRevAO	92,275.00	348,084.00	440,359.00		206,051.85	206,051.85
Total, Other State Revenues		92,275.00	743,399.00	835,674.00	0.00	307,953.85	307,953.85
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	100,605.00		100,605.00	138,053.03		138,053.03
Total, Local Revenues		100,605.00	0.00	100,605.00	138,053.03	0.00	138,053.03
5. TOTAL REVENUES		6,160,560.00	1,305,064.00	7,465,624.00	1,715,841.03	354,749.85	2,070,590.88
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	1,032,947.00	420,114.00	1,453,061.00	302,642.93	141,206.09	443,849.02
Certificated Pupil Support Salaries	1200	122,702.00	92,561.00	215,263.00	38,249.12	24,642.61	62,891.73
Certificated Supervisors' and Administrators' Salaries	1300	207,481.00	101,623.00	309,104.00	64,284.02	30,164.66	94,448.68
Other Certificated Salaries	1900	157,163.00	32,098.00	189,261.00	2,124.14	25,699.05	27,823.19
Total, Certificated Salaries		1,520,293.00	646,396.00	2,166,689.00	407,300.21	221,712.41	629,012.62
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	15,029.00	66,240.00	81,269.00		6,840.76	6,840.76
Non-certificated Support Salaries	2200	10,161.00	1,588.00	11,749.00	3,627.85	772.77	4,400.62
Non-certificated Supervisors' and Administrators' Sal.	2300	117,973.00	10,925.00	128,898.00	39,324.45	3,641.64	42,966.09
Clerical and Office Salaries	2400	278,358.00	10,226.00	288,584.00	92,863.20	3,088.13	95,951.33
Other Non-certificated Salaries	2900	12,014.00		12,014.00	4,004.68		4,004.68
Total, Non-certificated Salaries		433,535.00	88,979.00	522,514.00	139,820.18	14,343.30	154,163.48
3. Employee Benefits							
STRS	3100-3102	299,833.00	124,915.00	424,748.00	80,053.81	42,831.52	122,885.33
PERS	3200-3202	100,845.00	21,636.00	122,481.00	32,461.98	3,150.18	35,612.16
OASDI / Medicare / Alternative	3300-3302	53,635.00	15,746.00	69,381.00	15,879.46	4,156.89	20,036.35
Health and Welfare Benefits	3400-3402	899,569.00	289,651.00	1,189,220.00	248,237.08	114,985.11	363,222.19
Unemployment Insurance	3500-3502	975.00	370.00	1,345.00	273.47	118.15	391.62
Workers' Compensation Insurance	3600-3602	22,665.00	8,591.00	31,256.00	6,387.93	2,758.32	9,146.25
Retiree Benefits	3701-3702			0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00			0.00
Other Employee Benefits	3901-3902			0.00			0.00
Total, Employee Benefits		1,377,522.00	460,909.00	1,838,431.00	383,293.73	168,000.17	551,293.90
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	68,105.00	13,594.00	81,699.00		286.20	286.20
Books and Other Reference Materials	4200	3,550.00	6,590.00	10,140.00		5,597.13	5,597.13
Materials and Supplies	4300	182,480.00	22,085.00	204,565.00	14,255.05	4,884.15	19,139.20
Noncapitalized Equipment	4400	179,217.00	5,436.00	184,653.00		5,435.98	5,435.98
Food	4700	18,171.00	18,171.00	36,342.00		4,670.67	4,670.67
Total, Books and Supplies		433,352.00	65,876.00	499,228.00	14,255.05	20,874.13	35,129.18

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Sweetwater Secondary School

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
5. Services and Other Operating Expenditures							
Travel and Conferences	5200	40,209.00	14,566.00	54,775.00	4,104.84	7,059.78	11,164.62
Dues and Memberships	5300	25,129.00	481.00	25,610.00	5,546.28		5,546.28
Insurance	5400	30,729.00	200.00	30,929.00	29,894.00	45.00	29,939.00
Operations and Housekeeping Services	5500	149,330.00	40,674.00	190,004.00	14,746.72	11,150.00	25,896.72
Rentals, Leases, Repairs, and Noncap. Improvements	5600	480,452.00	9,845.00	490,297.00	159,024.15	2,245.30	161,269.45
Professional/Consulting Services and Operating Expend.	5800	644,331.00	419,831.00	1,064,162.00	161,591.57	102,870.88	264,462.45
Communications	5900	51,862.00	20,256.00	72,118.00	1,868.43	4,669.74	6,538.17
Total, Services and Other Operating Expenditures		1,422,042.00	505,853.00	1,927,895.00	376,775.99	128,040.70	504,816.69
6. Capital Outlay							
(Objects 6100-6170, 6200-6500 for modified accrual basis only)							
Land and Land Improvements	6100-6170			0.00			0.00
Buildings and Improvements of Buildings	6200			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00			0.00
Equipment	6400			0.00			0.00
Equipment Replacement	6500			0.00			0.00
Depreciation Expense (for accrual basis only)	6900	136,778.00		136,778.00	39,383.35		39,383.35
Total, Capital Outlay		136,778.00	0.00	136,778.00	39,383.35	0.00	39,383.35
7. Other Outgo							
Tuition to Other Schools	7110-7143			0.00			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00			0.00
All Other Transfers	7281-7299			0.00			0.00
Transfers of Indirect Costs	7300-7399	(30,694.00)	30,694.00	0.00			0.00
Debt Service:							
Interest	7438	807.00		807.00			0.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		(29,887.00)	30,694.00	807.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		5,293,635.00	1,798,707.00	7,092,342.00	1,360,828.51	552,970.71	1,913,799.22
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		866,925.00	(493,643.00)	373,282.00	355,012.52	(198,220.86)	156,791.66
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979			0.00			0.00
2. Less: Other Uses	7630-7699			0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(493,643.00)	493,643.00	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(493,643.00)	493,643.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		373,282.00	0.00	373,282.00	355,012.52	(198,220.86)	156,791.66
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	4,070,791.55	52,707.95	4,123,499.50	4,070,791.55	52,707.95	4,123,499.50
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		4,070,791.55	52,707.95	4,123,499.50	4,070,791.55	52,707.95	4,123,499.50
2. Ending Fund Balance, June 30 (E + F1c)		4,444,073.55	52,707.95	4,496,781.50	4,425,804.07	(145,512.91)	4,280,291.16
Components of Ending Fund Balance (Optional):							
Reserve for Revolving Cash (equals object 9130)	9711			0.00	0.00	0.00	0.00
Reserve for Stores (equals object 9320)	9712			0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00	61,474.23	4,923.18	66,397.41
Reserve for All Others	9719			0.00			0.00
General Reserve	9730			0.00			0.00
Legally Restricted Balance	9740			0.00			0.00
Designated for Economic Uncertainties	9770 *			0.00			0.00
Other Designations	9775, 9780			0.00			0.00
Undesignated / Unappropriated Amount	9790 *	4,444,073.55	52,707.95	4,496,781.50	4,364,329.84	(150,436.09)	4,213,893.75
* Percent of Total Expenditures and Other Uses		62.66%	0.74%	63.40%	228.05%	-7.86%	220.18%

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Sweetwater Secondary School

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS							
1. Cash							
In County Treasury	9110				2,508,717.12	896,625.95	3,405,343.07
Fair Value Adjustment to Cash in County Treasury	9111						0.00
In Banks	9120				908,542.30	(281,241.94)	627,300.36
In Revolving Fund	9130						0.00
With Fiscal Agent	9135						0.00
Collections Awaiting Deposit	9140						0.00
2. Investments	9150						0.00
3. Accounts Receivable	9200				28,954.09	36.00	28,990.09
4. Due from Grantor Government	9290				5,390.93	79,866.00	85,256.93
5. Stores	9320						0.00
6. Prepaid Expenditures (Expenses)	9330				61,474.23	4,923.18	66,397.41
7. Other Current Assets	9340				19,237.35		19,237.35
8. Capital Assets (for accrual basis only)	9400-9499				2,568,717.59		2,568,717.59
9. TOTAL ASSETS					6,101,033.61	700,209.19	6,801,242.80
H. LIABILITIES							
1. Accounts Payable	9500				78,089.64	1,804.10	79,893.74
2. Due to Grantor Government	9590						0.00
3. Current Liabilities	9641				7,603.99		7,603.99
4. Deferred Revenue	9650					843,918.00	843,918.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669				1,589,535.91		1,589,535.91
6. TOTAL LIABILITIES					1,675,229.54	845,722.10	2,520,951.64
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)					4,425,804.07	(145,512.91)	4,280,291.16



Assumptions for Revised Preliminary Operational Budget FY 2023-24

Sweetwater Secondary School is an independent study program. SSS takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

Apportionment credit for independent study programs, like SSS, are based on the student's "product" or academic work, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (ADA) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. SSS is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for SSS is 75.40%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dashboard – 2023-24 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFE Calculator, the rates below were used to build SSS's Revised Preliminary Operational Budget.

Table 1:

Description	FY 2023-24
Adjusted Grades 7-8 Base Grant	\$10,367
Adjusted Grades 9-12 Base Grant	\$12,327
Statutory Cost of Living Allowance (COLA)	8.22%
SSS's Unduplicated Pupil Percentage (Rolling Average)	75.40%
District's Unduplicated Pupil Percentage (SUHSD)	63.88%

Revenues were calculated based on the following enrollment and ADA projections:

Table 2:

Description	FY 2023-24 (Projected P-2)	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
P-2 Enrollment	436	429	392
CBEDS Enrollment	374	369	330
Students Served	621	575	552
ADA:			
Grade 7-8	48.21	45.81	34.61
Grade 9-12	360.04	342.18	319.74
Total ADA	408.25	387.99	354.35

REVENUE PROJECTIONS**Table 3:**

Description	FY 2023-24
LCFF Sources	\$5,967,680
Federal Revenues	\$561,665
State Revenues Other than LCFF	\$835,674
Local Revenues	\$100,605
Total Projected Revenues	\$7,465,624

- **In Lieu of Property Taxes (ILPT)** are no longer a source of revenue, but total LCFF revenues will remain unchanged. With the passage of Senate Bill 75, SBE authorized charter schools will no longer receive ILPT unless the district of residence (for the student of which ADA was claimed) was a basic aid district in the prior year. This means that the LCFF entitlement for most SBE authorized charter schools will be fully funded through state aid (LCFF State Aid and EPA).
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$67 for Prop 20 (Lottery: Instructional Materials) and \$170 for Non-Prop 20 for (Lottery: Unrestricted).
- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2023-24.

ESSA: School Improvement (CSI) Funding for LEAs:

SSS was granted 2022-23 ESSA CSI funds in the amount of \$178,351. The project period for this grant began on March 13, 2023 and ends on September 30, 2024.

SSS has included \$142,681 of its 2022-23 CSI funds in this budget. The remaining amount of \$35,670 will be spent in FY 2024-25.

Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. SSS's ESSER III revised allocation is \$498,245 and of that amount it spent \$95,992 in FY 21-22 and \$152,339 in FY 22-23. SSS included \$224,923 in this budget and the remaining amount of \$24,991 will be spent in FY 24-25.

American Rescue Plan, ESSER – Homeless Children and Youth II Fund (ARP-HCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities. SSS's allocation amount is \$3,741 and of this amount, \$935 was spent in FY 2022-23. SSS has included another \$935 in this budget and the remaining amount of \$1,871 will be spent in FY 2024-25.

Project Safe from Exploitation (SaFE) – The San Diego County Office of Education received a Federal award - Demonstration Grants for Domestic Victims of Severe Forms of Human Trafficking for a total amount of \$21,300 and SSS is a subrecipient for \$950. As a subrecipient, SSS will receive funding based on the following activities:

1. Each classified and certificated staff will receive human trafficking prevention education via the PROTECT 101-103 online and HTSSP modules. Each staff member will receive a stipend of \$100 once the training is completed.
 2. All certificated staff (teachers and pupil-services) will participate in the PROTECT Curriculum Review training, that will result in their capacity to deliver the PROTECT Student training curriculum. Each certificated staff member will receive a stipend of \$150 once the training is completed.
- **Educator Effectiveness Block Grant** is made from the state General Fund pursuant to Section 22 of Assembly Bill (AB) 130 (Chapter 44, Statutes of 2021) as amended by Section 9 of AB 167 (Chapter 252, Statutes of 2021). One-time funding is provided to local educational agencies (LEAs) and state special schools in support of the Educator Effectiveness Block Grant funding (EEF) to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils. SSS's allocation total is \$60,419 and of that amount it has spent the first 80% apportionment of \$48,335 in its FY 21-22 budget and the remaining 20% amounting to \$12,084 is included in its FY 23-24 budget.
 - **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$887.40 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$130 per PY California Basic Educational Data System (CBEDS) count.

- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. SSS chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$19.85 for Grades K-8 and \$55.17 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. CTE funding was increased at the state level from \$150M to \$300M in 2021-22. SSS included \$269,720 in CTE grant funding for this fiscal year.
- **College and Career Access Pathways Grant (CCAP)** provides SSS with the opportunity to enhance its college and career readiness program. This grant aims to provide students with necessary resources and support to explore different career pathways and prepare for their post-secondary education. SSS was granted \$25,000 per year for the next four years. Over the course of the grant, SSS's staff will learn and implement best practices that will streamline processes and improve the dual enrollment partnership with colleges. With the dual enrollment program, SSS's goal is to improve educational outcomes and expand the current dual enrollment programs. It will also help high school students achieve college and career readiness.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 23-24
Teachers (Gen. Ed, Special Ed*)	1100	16.84
Certificated Pupil Support (Counselor/Nurse/Psychologist/Tech Lead)	1200	1.92
Certificated Supervisor & Administrator	1300	2.12
Other Certificated Teacher Resource (CTR)	1900	6.00
Instructional Aide's Salaries	2100	5.00
Classified Support (Admin Support)	2200	0.16
Classified Supervisor & Administrator	2300	0.76
Clerical, Technical & Office Staff	2400	4.78
Other Classified Salaries	2900	0.11
TOTAL FTE POSITIONS BUDGETED		37.69

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2023-24, we estimated the Special Ed population at 24.8%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		26.68%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$ 4,500	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.05%	0.05%
Worker Compensation Insurance	3601-02	1.16%	1.16%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. SSS has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800

The total budget amount for Object Code 5800 is \$1,064,162 representing 14.25% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), SSS will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of SSS reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. SSS has deployed an integrated marketing plan to support organizational growth. To reach SSS's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2023-24, SSS has allocated \$111,984 for marketing expenses included in the object code 5800 and represents 1.5% of its total budget.

DISTRICT OVERSIGHT FEES

SSS will pay its authorizer (State Board of Education) oversight fees of **1 percent** for apportionments received from the State for LCFF Revenues. The following are revenues subject to calculation of **1 percent oversight fees**:

- Object Code 8011 – LCFF State Aid – Current Year
- Object Code 8012 - Education Protection Account (EPA) Entitlement
- Object Code 8019 - State Aid Prior Years - LCFF
- Object Code 8019 - State Aid Prior Years - EPA
- Object Code 8096 – Charter Schools Funding In Lieu of Property Taxes

SSS has budgeted \$59,677 for FY 2023-24 for oversight fees.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

SSS has allocated \$26,796 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the mission and purpose of the organization.

RESERVES

SSS has allocated reserves of \$373,282 for FY 2023-24 representing 5% of total revenues of \$7,465,624.

FACILITIES

SSS carries contractual lease agreements with an annual cost of \$341,092 for FY 2023-24. The total cost of the current lease contracts from July 2023 through the end of the lease term (Year 2030) is \$1,479,333.

Sweetwater
SECONDARY SCHOOL
 Revised Preliminary Operational Budget
 FY 2023-24

REVENUES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 5,886,030.00	\$ 5,444,224.00	\$ 441,806.00
Education Protection Account (EPA)	8012	+	81,650.00	75,530.00	6,120.00
TOTAL, LCFF SOURCES		=	\$ 5,967,680.00	\$ 5,519,754.00	\$ 447,926.00
FEDERAL REVENUES					
ARP - Homeless Children & Youth II	8290	+	\$ 935.00	\$ 935.00	\$ -
CARES Act - Elementary and Secondary School Relief (ESSER) III	8290	+	135,239.00	229,867.00	(94,628.00)
CARES Act - Elementary and Secondary School Relief (ESSER) III: Paraprofessionals	8290	+	89,684.00	99,649.00	(9,965.00)
Comprehensive Support and Improvement Grant (CSI)	8290	+	142,681.00	165,090.00	(22,409.00)
Project SaFE	8290	+	475.00	-	475.00
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	47,970.00	47,970.00	-
Special Ed: Mental Health Level III	8181	+	33,941.00	33,941.00	-
Title I, Part A - Improving Basic Programs	8290	+	79,161.00	78,967.00	194.00
Title II, Part A - Supporting Effective Instruction	8290	+	12,043.00	11,638.00	405.00
Title III, Part A - English Learner Student Program	8290	+	9,536.00	8,006.00	1,530.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00	10,000.00	-
TOTAL, FEDERAL REVENUES		=	\$ 561,665.00	\$ 686,063.00	\$ (124,398.00)
STATE REVENUES OTHER THAN LCFF					
Arts, Music, and Instructional Materials Discretionary Block Grant	8590	+	\$ 12,711.00	\$ -	\$ 12,711.00
Career Technical Education Incentive Grant	8590	+	269,720.00	320,738.00	(51,018.00)
College and Career Access Pathways Grant	8590	+	25,000.00	-	25,000.00
Educator Effectiveness Block Grant	8590	+	12,084.00	12,084.00	-
Mandate Block Grant	8550	+	19,787.00	19,787.00	-
Special Education	8792	+	362,281.00	335,127.00	27,154.00
Special Education: Mental Health Services - Level 2	8590	+	33,034.00	21,904.00	11,130.00
State Lottery Revenue - Restricted	8560	+	28,569.00	26,428.00	2,141.00
State Lottery Revenue - Unrestricted	8560	+	72,488.00	67,055.00	5,433.00
TOTAL, OTHER STATE REVENUES		=	\$ 835,674.00	\$ 803,123.00	\$ 32,551.00
LOCAL REVENUES					
Interest Income	8660	+	\$ 97,412.00	\$ 42,498.00	\$ 54,914.00
All Other Local Revenue	8699	+	3,193.00	2,625.00	568.00
TOTAL, LOCAL REVENUES		=	\$ 100,605.00	\$ 45,123.00	\$ 55,482.00
TOTAL, REVENUES		=	\$ 7,465,624.00	\$ 7,054,063.00	\$ 411,561.00

Sweetwater
SECONDARY SCHOOL
 Revised Preliminary Operational Budget
 FY 2023-24

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Certificated Teacher Salaries	1100	+ \$ 1,453,061.00	\$ 1,478,338.00	\$ (25,277.00)
Certificated Pupil Support Salaries	1200	+ 215,263.00	183,292.00	31,971.00
Certificated Supervisor & Administrator Salaries	1300	+ 309,104.00	275,705.00	33,399.00
Other Certificated Salaries	1900	+ 189,261.00	228,456.00	(39,195.00)
TOTAL, CERTIFICATED SALARIES		= \$ 2,166,689.00	\$ 2,165,791.00	\$ 898.00
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	+ \$ 81,269.00	\$ 86,412.00	\$ (5,143.00)
Classified Support Salaries	2200	+ 11,749.00	15,827.00	\$ (4,078.00)
Classified Supervisor & Administrator Salaries	2300	+ 128,898.00	131,620.00	(2,722.00)
Clerical, Technical and Office Staff Salaries	2400	+ 288,584.00	283,719.00	4,865.00
Other Classified Salaries	2900	+ 12,014.00	12,314.00	(300.00)
TOTAL, CLASSIFIED SALARIES		= \$ 522,514.00	\$ 529,892.00	\$ (7,378.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	+ \$ 424,748.00	\$ 419,020.00	\$ 5,728.00
PERS Retirement	3200	+ 122,481.00	133,896.00	(11,415.00)
Social Security/Medicare	3300	+ 69,381.00	70,203.00	(822.00)
Health and Welfare	3400	+ 1,189,220.00	1,064,383.00	124,837.00
Unemployment Insurance	3500	+ 1,345.00	1,348.00	(3.00)
Workers Compensation Insurance	3600	+ 31,256.00	31,270.00	(14.00)
TOTAL, EMPLOYEE BENEFITS		= \$ 1,838,431.00	\$ 1,720,120.00	\$ 118,311.00
TOTAL, PERSONNEL COST		\$ 4,527,634.00	\$ 4,415,803.00	\$ 111,831.00



**Revised Preliminary Operational Budget
FY 2023-24**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES					
Textbooks and Core Curricula Materials	4100	+ \$	81,699.00	\$ 79,482.00	\$ 2,217.00
Books and Other Reference Materials	4200	+	10,140.00	8,775.00	1,365.00
Instructional Materials and Supplies	4300	+	170,961.00	124,215.00	46,746.00
On-Line Courses	4312	+	26,968.00	25,967.00	1,001.00
Research and Development	4313	+	6,636.00	6,636.00	-
Non-Capitalized Equipment	4400	+	184,653.00	126,047.00	58,606.00
Food	4700	+	18,171.00	14,644.00	3,527.00
TOTAL, BOOKS AND SUPPLIES		= \$	499,228.00	\$ 385,766.00	\$ 113,462.00
SERVICES AND OTHER OPERATING EXPENSES					
Travel and Conference	5200	+ \$	34,615.00	\$ 31,832.00	\$ 2,783.00
Research and Development - Travel	5202	+	20,160.00	20,160.00	-
Dues and Memberships	5300	+	25,610.00	25,408.00	202.00
Liability Insurance	5400	+	30,929.00	27,800.00	3,129.00
Operations and Housekeeping Services	5500	+	190,004.00	164,704.00	25,300.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	490,297.00	490,288.00	9.00
Professional/Consulting Services/Operating Exp.	5800	+	952,178.00	808,901.00	143,277.00
Marketing Fees	5812	+	111,984.00	105,811.00	6,173.00
Communications	5900	+	72,118.00	71,972.00	146.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,927,895.00	\$ 1,746,876.00	\$ 181,019.00
CAPITAL OUTLAY					
Depreciation - Equipment	6900	+ \$	119,404.00	\$ 131,404.00	\$ (12,000.00)
Depreciation - Leasehold Improvement	6900	+	17,374.00	19,703.00	(2,329.00)
TOTAL, CAPITAL OUTLAY		= \$	136,778.00	\$ 151,107.00	\$ (14,329.00)
OTHER OUTGO					
Debt Service Payment - Interest (Capitalized Leases)	7438	+ \$	807.00	\$ 1,807.00	\$ (1,000.00)
TOTAL, OTHER OUTGO		= \$	807.00	\$ 1,807.00	\$ (1,000.00)
RESERVES					
Operational Reserve	9780	+ \$	186,641.00	\$ 176,352.00	\$ 10,289.00
Reserve for Economic Uncertainties	9789	+ \$	186,641.00	176,352.00	10,289.00
TOTAL, RESERVES		= \$	373,282.00	\$ 352,704.00	\$ 20,578.00
%			5%	5%	
TOTAL, EXPENDITURES		\$	7,465,624.00	\$ 7,054,063.00	\$ 411,561.00