

Audeo Charter School

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)

Gregg Haggart – Chairman

Laura Barreiro - Member, Chris Gordon - Member, Jim Herr – Member, Wayland Myers – Member, Cristina Stevens - Member

BOARD OF DIRECTORS MEETING

Wednesday, March 1, 2023, 1:00 p.m.

Via Teleconference Conference at

760 Armada Terrace, San Diego, CA 92106, 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 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.1-4*

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Audeo Charter School, Inc., 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 Confidential Student Discipline Matter
 - 3.2.1.1 Consideration of Potential Expulsion Case No: 202301
 - 3.2.1.2 Consideration of Potential Expulsion Case No: 202302

4.0 RETURN TO OPEN SESSION

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

5.0 ADMINISTRATIVE ITEMS

- 5.1 Consider Acceptance of Resignation of Gregg Haggart effective March 2, 2023 [P.5](#)
- 5.2 Consider Approval of Wayland Myers as Chairman of the Board effective March 2, 2023
- 5.3 California Fair Political Practices Commission Statements of Economic Interests – Form 700 Annual Filing [P.6-28](#)
- 5.4 President’s Report
 - 5.4.1 Governing for Greatness Presentation by Corey Loomis, Director, Charter Schools Unit for Riverside County Office of Education
 - 5.4.2 Parent Square Presentation by Elizabeth Short
 - 5.4.3 Strategic Planning
- 5.5 Strategic Plan Update
 - 5.5.1 Audeo Charter School II [P.29-32](#)
 - 5.5.1.1 School Participation Report for the period of 2022-2023
Months 4-7: 9/19/2022 – 1/06/2023
 - 5.5.2 Audeo Charter School III [P.33-36](#)
 - 5.5.2.1 School Participation Report for the period of 2022-2023
Months 4-7: 9/19/2022 – 1/06/2023
 - 5.5.3 Audeo Valley Charter School [P.37-40](#)
 - 5.5.3.1 School Participation Report for the period of 2022-2023
Months 4-7: 9/19/2022 – 1/06/2023
 - 5.5.4 Grossmont Secondary School [P.41-44](#)
 - 5.5.4.1 School Participation Report for the period of 2022-2023
Months 4-7: 9/19/2022 – 1/06/2023
 - 5.5.5 Mirus Secondary School [P.45-48](#)
 - 5.5.5.1 School Participation Report for the period of 2022-2023
Months 4-7: 9/19/2022 – 1/06/2023
 - 5.5.6 Sweetwater Secondary School [P.49-52](#)
 - 5.5.6.1 School Participation Report for the period of 2022-2023
Months 4-7: 9/19/2022 – 1/06/2023

6.0 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 President recommends approval of all consent agenda items.

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

- 6.1.1 Consider Approval of Meeting Minutes for December 7, 2022 [P.53-59](#)
- 6.1.2 Consider Acceptance of the Audeo Charter School Incorporation Audit Report Financial Statements and Supplemental Information for Year Ended June 30, 2022 [P.60-120](#)
- 6.1.3 Consider Acceptance of the Mirus Education School Audit Report Financial Statements and Supplemental Information for Year Ended June 30, 2022 [P.121-162](#)
- 6.1.4 Consider Approval of Addendum 2023-01 to Annual Audit Contract between Audeo Charter School Corporation and Mirus Education [P.163](#)
- 6.1.5 Consider Approval of the Mirus Secondary School Western Association of Schools and Colleges (WASC) Self-Study Report 2022-2023 [P.164-253](#)
- 6.1.6 Consider Approval of Uniform Complaint Policy and Procedures Policy 1500 Amendment [P.254-263](#)
- 6.1.7 Consider Approval of Access to Public Records Policy 1740 Amendment [P.264-265](#)
- 6.1.8 Consider Approval of Human Trafficking Policy 3172 Amendment [P.266](#)
- 6.1.9 Consider Approval of the COVID-19 Testing Framework for K-12 Schools for the 2022-2023 School Year [P.267-292](#)
 - 6.1.9.1 Audeo Charter School II
 - 6.1.9.2 Audeo Charter School III
 - 6.1.9.3 Audeo Valley Charter School
 - 6.1.9.4 Grossmont Secondary School
 - 6.1.9.5 Mirus Secondary School
 - 6.1.9.6 Sweetwater Secondary School

7.0 ACTION ITEMS

7.1 Action Items for Audeo Charter School II

- 7.1.1 Consider Approval of the Second Interim Report 2022-2023 [P.293-301](#)
- 7.1.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.302-313](#)

7.2 Action Items for Audeo Charter School III

- 7.2.1 Consider Approval of the Second Interim Report 2022-2023 [P.314-316](#)
- 7.2.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.317-328](#)

7.3 Action Items for Audeo Valley Charter School

- 7.3.1 Consider Approval of Local Control and Accountability Plan 2022-2023 Update [P.329-446](#)
- 7.3.2 Consider Approval of the Second Interim Report 2022-2023 [P.447-452](#)
- 7.3.3 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.453-463](#)

7.4 Action Items for Grossmont Secondary School

- 7.4.1 Consider Approval of the Second Interim Report 2022-2023 [P.464-466](#)
- 7.4.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.467-477](#)

7.5 Action Items for Mirus Secondary School

- 7.5.1 Consider Approval of the Second Interim Report 2022-2023 [P.478-496](#)
- 7.5.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.497-507](#)

7.6 Action Items for Sweetwater Secondary School

- 7.6.1 Consider Approval of the Second Interim Report 2022-2023 [P.508-510](#)

- 7.6.2 Review the February Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of February Revised Operational Budget FY 2022-2023 [P.511-521](#)

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: Thursday, June 22, 2023, 8:00 a.m.

Meeting Agenda available at:

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

Accommodation –Audeo Charter School Non-Profit Board does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Veronica Ballman, 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 Hayley Beaupre at (858) 678 -3908.

Certification of Posting

I, Angela Neri, hereby certify that I posted this agenda at all Resource Centers and Offices noted above, and on the Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School webpages on February 24, 2023.

Gregg Haggart

February 21, 2023

Mary Bixby, Founder, President and CEO - Altus School

Via email

Board Members of:

Grossmont Secondary School
Sweetwater Secondary School
Audeo II Charter School
Audeo III Charter School
Audeo Valley Charter School

Re: My resignation

Dear Mary:

This is easily one of the hardest letters I have ever written, but I must announce it is time for me to resign from board of directors of the various Altus Schools. I am so proud of the enormous accomplishments of the schools which in no small part is due to the amazing staff you have curated and cultivated. Success is easy to measure in this case, just look at the achievements and performance of the students. After all, that is what really matters; transforming lives.

My contributions have been very modest and yet, I immodestly take great pride in my association with such a fine organization. I have every confidence the schools will continue to perform at the highest level and would ask you to consider Wayland Myers to replace me as chair.

Respectfully,

Gregg Haggart

Recommend Wayland Meyers

2022-2023 Statement of Economic Interests



Form 700

A Public Document

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Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What's New

Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

Code: File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When to file:

Annual Statements

⇒ March 1, 2023

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 3, 2023

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2022, and December 31, 2022, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2024, or April 1, 2024, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2023. (See Reference Pamphlet, page 6, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at www.fppc.ca.gov.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2022, through December 31, 2022. If the period covered by the statement is different than January 1, 2022, through December 31, 2022, (for example, you assumed office between October 1, 2021, and December 31, 2021 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2022.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2022, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2022, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2021, and December 31, 2021, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2022.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

- State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
Multi-County County of
City of Other

3. Type of Statement (Check at least one box)

- Annual: The period covered is January 1, 2022, through December 31, 2022. Leaving Office: Date Left (Check one circle.)
-or- The period covered is through December 31, 2022.
Assuming Office: Date assumed The period covered is through the date of leaving office.
Candidate: Date of Election and office sought, if different than Part 1: The period covered is through the date of leaving office.

4. Schedule Summary (required)

► Total number of pages including this cover page:

Schedules attached

- Schedule A-1 - Investments - schedule attached Schedule C - Income, Loans, & Business Positions - schedule attached
Schedule A-2 - Investments - schedule attached Schedule D - Income - Gifts - schedule attached
Schedule B - Real Property - schedule attached Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm’s name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2022 annual statement, **do not** change the pre-printed dates to reflect 2023. Your annual statement is used for reporting the **previous year’s** economic interests. Economic interests for your annual filing covering January 1, 2023, through December 31, 2023, will be disclosed on your statement filed in 2024. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/22 ____/____/22

ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2

Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

Page 14 of 521

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999			
<input type="checkbox"/> \$2,000 - \$10,000	____/____/22	____/____/22	
<input type="checkbox"/> \$10,001 - \$100,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> \$100,001 - \$1,000,000			
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999			
<input type="checkbox"/> \$2,000 - \$10,000	____/____/22	____/____/22	
<input type="checkbox"/> \$10,001 - \$100,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> \$100,001 - \$1,000,000			
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> \$1,001 - \$10,000	

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> \$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000			
<input type="checkbox"/> \$10,001 - \$100,000	____/____/22	____/____/22	
<input type="checkbox"/> \$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000			
<input type="checkbox"/> \$10,001 - \$100,000	____/____/22	____/____/22	
<input type="checkbox"/> \$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

SCHEDULE B
Interests in Real Property
 (Including Rental Income)

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$2,000 - \$10,000
 \$10,001 - \$100,000
 \$100,001 - \$1,000,000
 Over \$1,000,000

ACQUIRED _____/_____/22 DISPOSED _____/_____/22

NATURE OF INTEREST
 Ownership/Deed of Trust Easement
 Leasehold _____ Yrs. remaining _____ Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED
 \$0 - \$499 \$500 - \$1,000 \$1,001 - \$10,000
 \$10,001 - \$100,000 OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.
 None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$2,000 - \$10,000
 \$10,001 - \$100,000
 \$100,001 - \$1,000,000
 Over \$1,000,000

ACQUIRED _____/_____/22 DISPOSED _____/_____/22

NATURE OF INTEREST
 Ownership/Deed of Trust Easement
 Leasehold _____ Yrs. remaining _____ Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED
 \$0 - \$499 \$500 - \$1,000 \$1,001 - \$10,000
 \$10,001 - \$100,000 OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.
 None

* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE _____% None TERM (Months/Years) _____

HIGHEST BALANCE DURING REPORTING PERIOD
 \$500 - \$1,000 \$1,001 - \$10,000
 \$10,001 - \$100,000 OVER \$100,000
 Guarantor, if applicable

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE _____% None TERM (Months/Years) _____

HIGHEST BALANCE DURING REPORTING PERIOD
 \$500 - \$1,000 \$1,001 - \$10,000
 \$10,001 - \$100,000 OVER \$100,000
 Guarantor, if applicable

Comments: _____

Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be “within the jurisdiction” of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse’s or registered domestic partner’s interests in real property that are legally held separately by him or her

You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor’s parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

- disclose the number of years remaining on the lease.
- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark “None.”
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender’s regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender’s business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, Allison received rental income of \$12,000, from a single tenant who rented property owned in the city’s jurisdiction. If Allison received \$6,000 each from two tenants, the tenants’ names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
<input type="checkbox"/> \$2,000 - \$10,000	<input type="checkbox"/> / / XX / XX
<input type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> ACQUIRED <input type="checkbox"/> DISPOSED
<input checked="" type="checkbox"/> \$100,001 - \$1,000,000	
<input type="checkbox"/> Over \$1,000,000	
NATURE OF INTEREST	
<input type="checkbox"/> Ownership/Deed of Trust	<input type="checkbox"/> Easement
<input type="checkbox"/> Leasehold	<input type="checkbox"/> Other
IF RENTAL PROPERTY, GROSS INCOME RECEIVED	
<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$500 - \$1,000
<input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> \$10,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.	
<input type="checkbox"/> None	
Henry Wells	
NAME OF LENDER*	
Sophia Petroillo	
ADDRESS (Business Address Acceptable)	
2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
Restaurant Owner	
INTEREST RATE	TERM (Months/Years)
8 % <input type="checkbox"/> None	15 Years
HIGHEST BALANCE DURING REPORTING PERIOD	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> \$1,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> Guarantor, if applicable	
Comments:	

SCHEDULE C

Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. INCOME RECEIVED **▶ 1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED No Income - Business Position Only

\$500 - \$1,000 \$1,001 - \$10,000

\$10,001 - \$100,000 OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of _____
(Real property, car, boat, etc.)

Loan repayment

Commission or Rental Income, list each source of \$10,000 or more

_____ *(Describe)*

Other _____
(Describe)

NAME OF SOURCE OF INCOME _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED No Income - Business Position Only

\$500 - \$1,000 \$1,001 - \$10,000

\$10,001 - \$100,000 OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of _____
(Real property, car, boat, etc.)

Loan repayment

Commission or Rental Income, list each source of \$10,000 or more

_____ *(Describe)*

Other _____
(Describe)

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

INTEREST RATE TERM (Months/Years)

_____ % None _____

SECURITY FOR LOAN

None Personal residence

Real Property _____
Street address

_____ *City*

Guarantor _____

Other _____
(Describe)

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE D Income – Gifts

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

Comments: _____

Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$520 limit in 2022. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE E

Income – Gifts

Travel Payments, Advances, and Reimbursements

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled “Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans” to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

Note that the same payment from a 501(c)(3) would NOT be reportable.

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(if gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for board meeting.	
▶ If Gift, Provide Travel Destination	

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St, CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(if gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for trip to China.	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 14.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the “comments” section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an “acquired” date?

A. No, you are not required to show an “acquired” date because you previously owned the property. However, you may want to note in the “comments” section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2022 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.



Participation Report: All Students
Month 4: 09/19/2022 to 10/14/2022

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	225	65.9%	66.1%	90.8%	92.9%
Totals September/October 2022	280	192	60.6%	65.6%	92.1%	92.2%
Difference	0	33	5.3%	0.5%	-1.3%	0.7%

**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	NC	NC1		40	28	58.9%	65.8%	91.6%	93.6%
SD	NC	NC2		40	32	59.6%	62.9%	84.4%	89.2%
SD	NC	NC3		40	33	76.6%	75.3%	94.7%	93.6%
SD	NC	NC4		40	32	71.3%	66.5%	92.4%	95.7%
SD	SC	SC1		40	32	67.6%	72.7%	88.7%	89.1%
SD	SC	SC2		40	29	62.8%	70.5%	89.3%	93.8%
SD	VT	VT2		40	39	64.9%	57.0%	93.9%	94.4%



Participation Report: All Students
Month 5: 10/17/2022 to 11/11/2022

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	225	70.8%	66.9%	90.4%	92.4%
Totals October/November 2022	320	191	52.0%	64.1%	89.1%	91.7%
Difference	-40	34	18.8%	2.8%	1.3%	0.7%

**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	NC	NC1		40	29	63.8%	65.4%	91.7%	93.2%
SD	NC	NC2		40	32	65.8%	63.5%	86.4%	88.6%
SD	NC	NC3		40	34	80.0%	76.3%	94.1%	93.7%
SD	NC	NC4		40	32	71.4%	67.5%	89.5%	94.2%
SD	SC	SC1		40	31	65.8%	71.3%	87.1%	88.7%
SD	SC	SC2		40	30	67.6%	69.9%	96.6%	94.3%
SD	VT	VT2		40	37	81.3%	62.0%	87.9%	92.5%



**Participation Report: All Students
Month 6: 11/14/2022 to 12/09/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	224	70.7%	67.6%	89.4%	91.9%
Totals November/December 2022	320	192	52.1%	62.5%	88.4%	91.3%
Difference	-40	32	18.6%	5.1%	1.0%	0.6%

**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	26	56.3%	64.1%	88.3%	92.5%
SD	NC	NC2		40	29	63.2%	63.5%	87.1%	88.4%
SD	NC	NC3		40	35	81.5%	77.0%	94.2%	93.8%
SD	NC	NC4		40	33	76.7%	68.8%	94.1%	94.2%
SD	SC	SC1		40	31	65.3%	70.4%	85.8%	88.3%
SD	SC	SC2		40	31	70.0%	70.0%	91.3%	93.9%
SD	VT	VT2		40	39	82.0%	64.8%	85.0%	91.1%



Participation Report: All Students
Month 7: 12/12/2022 to 01/06/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	229	73.9%	68.4%	91.1%	91.9%
Totals December 2022/January 2023	320	193	52.0%	61.8%	86.4%	90.9%
Difference	-40	36	21.9%	6.6%	4.7%	1.0%

*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	NC	NC1		40	30	70.6%	64.6%	96.6%	92.9%
SD	NC	NC2		40	29	60.3%	63.2%	84.4%	88.1%
SD	NC	NC3		40	35	87.5%	77.8%	100.0%	94.3%
SD	NC	NC4		40	35	78.9%	69.6%	91.9%	94.0%
SD	SC	SC1		40	31	67.5%	70.2%	87.1%	88.2%
SD	SC	SC2		40	30	68.6%	69.8%	91.5%	93.7%
SD	VT	VT2		40	39	83.9%	66.3%	86.0%	90.6%

**Participation Report: All Students
Month 4: 09/19/2022 - 10/14/2022**



POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	110	60.2%	66.0%	88.8%	91.4%
Totals September/October 2022	160	111	60.3%	73.5%	91.3%	88.3%
Difference	0	-1	-0.2%	-7.5%	-2.5%	3.2%

**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	Saldana, David	40	34	71.5%	72.8%	85.4%	86.1%
SD	ES	ES2	Ghoniem, Jasmine	40	22	48.9%	60.2%	88.9%	94.0%
SD	ES	ES3	Hunsaker, Christine	40	29	65.6%	67.4%	93.8%	96.4%
SD	ES	ES4	Wang, Kelsey	40	25	54.6%	63.6%	87.8%	90.6%



**Participation Report: All Students
Month 5: 10/17/2022 - 11/11/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	112	61.1%	65.0%	88.3%	90.8%
Totals October/November 2022	160	113	63.0%	71.0%	91.6%	88.9%
Difference	0	-1	-1.9%	-6.0%	-3.4%	1.9%

**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	ES	ES1	Saldana, David	40	31	66.3%	71.5%	85.6%	86.0%
SD	ES	ES2	Ghoniem, Jasmine	40	24	52.1%	58.5%	90.8%	93.4%
SD	ES	ES3	Hunsaker, Christine	40	33	75.1%	69.0%	91.5%	95.3%
SD	ES	ES4	Wang, Kelsey	40	24	50.9%	61.0%	84.9%	89.6%



Participation Report: All Students
Month 6: 11/14/2022 - 12/09/2022

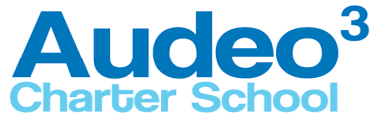
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	114	63.7%	64.8%	91.4%	90.9%
Totals November/December 2022	160	118	65.7%	70.2%	90.6%	89.2%
Difference	0	-4	-2.0%	-5.4%	0.8%	1.7%

**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	Saldana, David	40	33	72.7%	71.7%	89.2%	86.4%
SD	ES	ES2	Ghoniem, Jasmine	40	25	54.7%	58.0%	91.9%	93.2%
SD	ES	ES3	Hunsaker, Christine	40	34	76.7%	70.0%	92.6%	94.8%
SD	ES	ES4	Wang, Kelsey	40	22	50.8%	59.5%	92.4%	89.9%



**Participation Report: All Students
Month 7: 12/12/2022 - 01/06/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	120	120	87.2%	67.3%	87.7%	90.6%
Totals December 2021/January 2023	160	115	63.8%	69.6%	88.7%	89.1%
Difference	-40	5	23.5%	-2.3%	-1.0%	1.5%

**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	Saldana, David	40	40	85.6%	72.7%	86.5%	86.4%
SD	ES	ES2	Ghoniem, Jasmine	40	40	89.7%	60.5%	90.0%	92.8%
SD	ES	ES3	Hunsaker, Christine	40	40	86.4%	71.3%	86.6%	94.0%



**Participation Report: All Students
Month 4: 09/19/2022 to 10/14/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	234	78.8%	84.9%	91.7%	93.2%
Totals September/October 2021	240	244	91.2%	99.8%	93.8%	93.6%
Variance:	0	-10	-12.4%	-14.9%	-2.1%	-0.4%

**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
RV	MR	MR1		40	40	86.8%	95.3%	96.4%	96.8%
RV	MR	MR2		40	41	81.9%	86.7%	90.0%	90.2%
RV	MR	MR3		40	39	78.1%	83.0%	91.6%	94.5%
RV	MR	MR5		40	38	79.3%	89.8%	94.8%	96.0%
RV	MR	MR6		40	36	67.1%	76.4%	87.9%	92.1%
RV	MR	MR7		40	40	79.6%	83.9%	89.1%	91.3%



**Participation Report: All Students
Month 5: 10/17/2022 to 11/11/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	247	93.5%	86.6%	92.5%	93.1%
Totals October/November 2021	240	240	92.2%	106.4%	94.2%	93.7%
Variance:	0	7	1.3%	-19.8%	-1.7%	-0.7%

**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	98.2%	95.9%	96.9%	96.8%
RV	MR	MR2		40	42	93.4%	88.1%	93.3%	90.9%
RV	MR	MR3		40	41	95.4%	85.6%	93.2%	94.2%
RV	MR	MR5		40	41	93.7%	90.6%	93.2%	95.4%
RV	MR	MR6		40	40	87.2%	78.6%	88.6%	91.3%
RV	MR	MR7		40	42	93.3%	85.9%	89.5%	90.9%



**Participation Report: All Students
Month 6: 11/14/2022 to 12/09/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	245	92.0%	87.4%	91.6%	92.8%
Totals November/December 2021	250	246	89.3%	109.8%	93.2%	93.6%
Variance:	-10	-1	2.7%	-22.4%	-1.6%	-0.8%

**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
RV	MR	MR1		40	42	101.8%	96.7%	97.4%	96.9%
RV	MR	MR2		40	40	89.0%	88.2%	90.8%	90.9%
RV	MR	MR3		40	42	95.3%	86.9%	92.4%	93.9%
RV	MR	MR5		40	40	89.2%	90.4%	90.4%	94.6%
RV	MR	MR6		40	40	84.2%	79.4%	86.3%	90.5%
RV	MR	MR7		40	41	92.5%	86.8%	91.7%	91.0%



**Participation Report: All Students
Month 7: 12/12/2022 to 01/06/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	241	93.7%	88.0%	93.6%	92.9%
Totals December 2021/January 2023	260	251	87.9%	106.9%	91.7%	93.4%
Variance:	-20	-10	5.8%	-18.9%	1.9%	-0.5%

**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
RV	MR	MR1		40	42	100.0%	97.0%	95.2%	96.8%
RV	MR	MR2		40	37	83.3%	87.8%	92.0%	91.0%
RV	MR	MR3		40	42	100.8%	88.0%	96.0%	94.1%
RV	MR	MR5		40	40	95.0%	90.8%	95.0%	94.7%
RV	MR	MR6		40	39	89.2%	80.2%	91.5%	90.6%
RV	MR	MR7		40	41	93.9%	87.3%	91.6%	91.0%



**Participation Report: All Students
Month 4: 09/19/2022 to 10/14/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	265	70.6%	72.3%	88.5%	88.1%
Totals September/October 2021	360	288	69.3%	69.7%	90.4%	89.5%
Difference	-40	-23	1.3%	2.7%	-1.9%	-1.4%

**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	EC	EC1		40	32	64.3%	68.3%	84.5%	85.7%
SD	EC	EC2		40	32	70.6%	67.6%	88.6%	89.8%
SD	EC	EC3		40	37	80.8%	79.5%	88.5%	86.5%
SD	EC	EC4		40	35	70.1%	72.1%	84.5%	86.3%
SD	LM	LM1		40	31	66.0%	70.3%	85.9%	88.0%
SD	LM	LM2		40	30	61.0%	71.0%	86.7%	88.0%
SD	PV	PV1		40	39	84.5%	81.8%	92.5%	90.9%
SD	PV	PV2		40	29	67.5%	68.1%	97.3%	89.7%



**Participation Report: All Students
Month 5: 10/17/2022 to 11/11/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	279	72.5%	72.4%	87.8%	88.0%
Totals October/November 2021	360	312	73.8%	70.4%	90.1%	89.6%
Difference	-40	-33	-1.3%	1.9%	-2.3%	-1.6%

**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	EC	EC1		40	39	75.0%	69.6%	87.3%	86.1%
SD	EC	EC2		40	36	72.2%	68.5%	86.9%	89.2%
SD	EC	EC3		40	36	77.1%	79.0%	87.9%	86.8%
SD	EC	EC4		40	35	72.4%	72.1%	85.3%	86.1%
SD	LM	LM1		40	32	67.5%	69.7%	86.7%	87.7%
SD	LM	LM2		40	31	62.6%	69.2%	84.7%	87.4%
SD	PV	PV1		40	39	82.6%	82.0%	86.6%	90.0%
SD	PV	PV2		40	31	70.8%	68.7%	98.2%	91.4%



**Participation Report: All Students
Month 6: 11/14/2022 to 12/09/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	285	76.4%	72.9%	87.9%	88.0%
Totals November/December 2021	360	323	79.3%	71.7%	90.7%	89.8%
Difference	-40	-38	-2.8%	1.2%	-2.7%	-1.8%

**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	39	83.2%	71.5%	86.3%	86.1%
SD	EC	EC2		40	35	72.8%	69.1%	85.5%	88.6%
SD	EC	EC3		40	37	77.7%	78.8%	85.7%	86.6%
SD	EC	EC4		40	35	71.8%	72.1%	84.0%	85.8%
SD	LM	LM1		40	34	75.8%	70.6%	91.5%	88.3%
SD	LM	LM2		40	32	68.3%	69.1%	86.7%	87.3%
SD	PV	PV1		40	39	84.5%	82.3%	86.7%	89.5%
SD	PV	PV2		40	34	77.3%	69.9%	98.5%	92.4%



**Participation Report: All Students
Month 7: 12/12/2022 to 01/06/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	285	77.3%	73.3%	87.3%	88.0%
Totals December 2021/January 2022	360	327	77.3%	72.4%	87.1%	89.5%
Difference	-40	-42	0.0%	0.9%	0.2%	-1.6%

**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	EC	EC1		40	38	79.2%	72.1%	84.6%	86.0%
SD	EC	EC2		40	34	73.1%	69.4%	85.9%	88.4%
SD	EC	EC3		40	37	79.2%	78.8%	85.6%	86.6%
SD	EC	EC4		40	35	74.4%	72.3%	85.1%	85.8%
SD	LM	LM1		40	34	71.9%	70.7%	85.2%	88.0%
SD	LM	LM2		40	33	70.6%	69.2%	86.7%	87.2%
SD	PV	PV1		40	40	89.2%	82.8%	89.2%	89.5%
SD	PV	PV2		40	34	81.1%	70.8%	96.1%	92.7%



**Participation Report: All Students
Month 4: 09/19/2022 - 10/14/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	295	88.5%	82.0%	86.7%	86.9%
Totals September/October 2021	360	328	73.9%	72.2%	85.8%	86.3%
Difference	-80	-33	14.6%	9.8%	0.9%	0.6%

**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	39	77.6%	82.7%	86.6%	88.3%
SB	MS	MS2		40	40	80.1%	80.6%	85.8%	87.0%
RV	PD	PD1		40	49	107.9%	92.8%	88.1%	86.5%
RV	PD	PD2		40	47	103.3%	96.3%	88.1%	87.8%
SB	TZ	TZ1		40	41	86.8%	86.5%	84.6%	85.1%
SB	TZ	TZ3		40	42	87.6%	87.8%	88.6%	91.3%
SB	TZ	TZ4		40	37	76.5%	75.1%	84.3%	85.4%



**Participation Report: All Students
Month 5: 10/17/2022 - 11/11/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	306	79.2%	87.9%	84.7%	86.5%
Totals October/November 2021	360	327	75.0%	72.7%	85.6%	86.2%
Difference	-40	-21	4.2%	15.2%	-0.9%	0.3%

**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	39	81.7%	82.5%	85.3%	87.7%
SB	MS	MS2		40	38	77.5%	79.9%	84.0%	86.3%
RV	PD	PD1		40	44	94.6%	93.2%	86.1%	86.4%
RV	PD	PD2		40	42	90.4%	94.9%	86.1%	87.4%
RV	PD	PD3		40	28	52.8%	61.6%	84.8%	84.5%
SB	TZ	TZ1		40	41	82.4%	85.6%	82.0%	84.4%
SB	TZ	TZ3		40	37	77.6%	85.5%	84.2%	89.7%
SB	TZ	TZ4		40	37	76.8%	75.5%	85.0%	85.3%



**Participation Report: All Students
Month 6: 11/14/2022 - 12/09/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	306	81.4%	87.2%	86.9%	86.5%
Totals November/December 2021	360	318	74.1%	73.1%	86.2%	86.2%
Difference	-40	-12	7.4%	14.1%	0.7%	0.3%

**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	81.4%	82.4%	87.1%	87.6%
SB	MS	MS2		40	38	83.6%	80.3%	88.7%	86.6%
RV	PD	PD1		40	43	92.5%	93.1%	87.2%	86.5%
RV	PD	PD2		40	41	85.0%	93.8%	84.2%	87.1%
RV	PD	PD3		40	32	65.2%	62.5%	84.7%	84.5%
SB	TZ	TZ1		40	39	84.5%	85.5%	88.2%	84.8%
SB	TZ	TZ3		40	37	83.0%	85.2%	89.7%	89.7%
SB	TZ	TZ4		40	38	76.4%	75.6%	85.3%	85.3%



**Participation Report: All Students
Month 7: 12/12/2022 - 01/06/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	306	74.2%	86.1%	78.6%	85.8%
Totals December 2021/January 2022	360	318	72.2%	73.5%	84.3%	86.0%
Difference	-40	-12	1.9%	12.6%	-5.7%	-0.2%

**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
SB	MS	MS1		40	37	78.9%	82.1%	85.3%	87.4%
SB	MS	MS2		40	40	81.9%	80.5%	85.8%	86.5%
RV	PD	PD1		40	42	87.5%	92.6%	83.3%	86.2%
RV	PD	PD2		40	40	76.7%	92.3%	77.5%	86.3%
RV	PD	PD3		40	37	73.1%	64.3%	81.7%	84.0%
SB	TZ	TZ1		40	39	51.7%	82.6%	53.6%	82.2%
SB	TZ	TZ3		40	36	75.6%	84.4%	84.0%	89.3%
SB	TZ	TZ4		40	35	68.1%	75.0%	77.8%	84.7%



**Participation Report: All Students
Month 4: 09/19/2022 to 10/14/2022**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	376	84.5%	81.1%	92.2%	92.2%
Totals September/October 2021	400	338	74.2%	79.8%	90.9%	90.6%
Difference	0	38	10.3%	1.2%	1.3%	1.7%

**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	BT	BT1		40	35	70.0%	64.4%	85.5%	88.6%
SD	CV	CV1		40	38	86.5%	83.8%	95.2%	95.0%
SD	CV	CV2		40	39	93.0%	89.1%	98.2%	97.8%
SD	CV	CV3		40	38	85.5%	84.8%	91.3%	93.2%
SD	OR	OR1		40	40	91.3%	89.6%	91.3%	91.7%
SD	OR	OR2		40	39	81.0%	79.5%	84.4%	85.2%
SD	PLB	PLB1		40	42	101.0%	92.8%	96.2%	94.8%
SD	PLB	PLB2		40	36	79.4%	79.6%	93.4%	94.0%
SD	PLB	PLB3		40	40	91.5%	78.4%	94.3%	91.6%
SD	PLB	PLB4		40	29	66.3%	69.2%	91.4%	89.6%



Participation Report: All Students Month 5: 10/17/2022 to 11/11/2022

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	387	85.9%	95.9%	91.3%	92.1%
Totals October/November 2021	400	348	77.3%	79.3%	90.8%	90.6%
Difference	0	39	8.6%	16.6%	0.5%	1.4%

*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	BT1		40	38	81.3%	67.9%	88.0%	88.5%
SD	BT	BT2		10	1	1.1%	1.1%	100.0%	100.0%
SD	CV	CV1		40	39	89.1%	84.9%	96.0%	95.2%
SD	CV	CV2		40	37	89.9%	89.2%	97.9%	97.8%
SD	CV	CV3		40	39	91.8%	86.2%	95.0%	93.6%
SD	OR	OR1		40	40	89.2%	89.5%	89.2%	91.2%
SD	OR	OR2		40	41	81.6%	79.9%	84.8%	85.1%
SD	PLB	PLB1		40	41	93.8%	93.0%	91.5%	94.1%
SD	PLB	PLB2		40	41	94.6%	82.7%	94.7%	94.2%
SD	PLB	PLB3		40	42	91.1%	81.0%	89.2%	91.0%
SD	PLB	PLB4		30	28	74.6%	74.6%	85.7%	85.7%



Participation Report: All Students Month 6: 11/14/2022 to 12/09/2022

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	392	88.1%	94.7%	91.3%	91.9%
Totals November/December 2021	400	357	80.0%	79.4%	91.1%	90.7%
Difference	0	35	8.1%	15.3%	0.2%	1.3%

*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	BT1		40	33	76.2%	69.0%	92.3%	89.0%
SD	BT	BT2		10	6	44.0%	20.0%	94.3%	94.4%
SD	CV	CV1		40	42	97.3%	86.6%	94.2%	95.1%
SD	CV	CV2		40	38	87.5%	89.0%	93.8%	97.2%
SD	CV	CV3		40	40	92.0%	87.0%	94.0%	93.7%
SD	OR	OR1		40	40	89.8%	89.5%	91.8%	91.3%
SD	OR	OR2		40	40	83.3%	80.4%	84.5%	85.0%
SD	PLB	PLB1		40	41	95.8%	93.4%	93.5%	94.0%
SD	PLB	PLB2		40	41	94.7%	84.4%	94.2%	94.2%
SD	PLB	PLB3		40	42	92.0%	82.5%	88.0%	90.5%
SD	PLB	PLB4		30	29	81.6%	77.6%	84.4%	85.1%



Participation Report: All Students Month 7: 12/12/2022 to 01/06/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	386	87.0%	94.0%	90.8%	91.8%
Totals December 2021/January 2022	400	361	80.2%	79.5%	89.7%	90.6%
Difference	0	25	6.8%	14.5%	1.1%	1.2%

*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	BT1		40	36	76.1%	69.6%	89.3%	89.1%
SD	BT	BT2		10	6	57.8%	27.9%	96.3%	95.2%
SD	CV	CV1		40	41	91.9%	87.0%	91.7%	94.8%
SD	CV	CV2		40	34	80.8%	88.4%	95.1%	97.1%
SD	CV	CV3		40	38	85.8%	86.9%	90.4%	93.4%
SD	OR	OR1		40	39	88.6%	89.5%	90.9%	91.3%
SD	OR	OR2		40	40	84.2%	80.7%	84.2%	84.9%
SD	PLB	PLB1		40	42	100.3%	94.0%	95.5%	94.1%
SD	PLB	PLB2		40	39	88.9%	84.7%	91.2%	93.9%
SD	PLB	PLB3		40	42	97.5%	83.7%	92.9%	90.7%
SD	PLB	PLB4		30	29	81.5%	78.4%	84.3%	84.9%

Audeo Charter School

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)

Gregg Haggart – Chairman

Laura Barreiro - Member, Wayland Myers – Member, Cristina Stevens - Member

BOARD OF DIRECTORS MEETING MINUTES

Wednesday, December 7, 2022, 1:00 p.m.

Via Video Conference 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/>

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

Haggart called the meeting to order at 1:02 p.m.

1.2 Roll Call

Members present at the meeting were Laura Barreiro, Gregg Haggart and Wayland Myers.

Absent: Christina Stevens

Also in attendance: Amanda Akle, Lynne Alipio, Mary Bixby, Veneeta Chan, Angela Neri, Tim Tuter, and Paul Minney and Chastin Pierman from Young, Minney, Corr, LLC.

1.3 Approval of Adoption of the Board Findings Pursuant to Government Code Section 54953(e)(1)

The Audeo Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020 and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.

It was moved by Barreiro and seconded by Myers to Approve the Adoption of the Board Findings Pursuant to Government Code Section 54953(e)(1).

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

1.4 Establishment of Quorum

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

Laura Barreiro, Gregg Haggart and Wayland Myers.

1.5 Pledge of Allegiance

Haggart led all in the Pledge of Allegiance.

1.6 Approval of Agenda

It was moved by Barreiro and seconded by Myers to Approve the Agenda.
Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the Audeo Charter School, Inc., 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 1:14 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 Conference with Labor Negotiators
Agency Designated Representative: Greg Haggart
Unrepresented Employee: Founder, President, and Chief Executive Officer
- 3.2.3 Conference with Labor Negotiators
Agency Designated Representative: Greg Haggart
Unrepresented Employee: Chief Business Officer, Chief Financial Officer/Treasurer, and Founding Director

Bixby and Alipio excused their attendance for Closed Session Items 3.2.2 – 3.2.3.

4.0 RETURN TO OPEN SESSION

The Board returned to Open Session at 1:56 p.m.

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

No actions were taken at Closed Session.

5.0 ADMINISTRATIVE ITEMS

5.1 Approval of Resolution Regarding Executive Compensation for Founder, President, and Chief Executive Officer

Board Chairman Haggart announced that when the Board considers renewing or extending a contract term or modifying total compensation to be paid to the Founder, President and Chief Executive Officer (referred to as the “CEO”,) the Board must ensure that such compensation is reasonable. Board Chairman Haggart further expressed that the Board must review comparable compensation data and also properly document the basis for its decision which includes reviewing and recognizing the unique benefits provided by the CEO to Audeo Charter School Corporation. The Board approved a Resolution which details the CEO’s unparalleled record of extraordinary success in almost thirty (30) years of charter school specific leadership with Audeo Charter School Corporation and multiple other successful charter schools which have positively transformed thousands of student lives. The Board Resolution also provides a detailed list of the CEO’s many achievements on behalf of Audeo Charter School Corporation and her contributions to education throughout her exemplary career. It was moved by Barreiro and seconded by Myers to Approve the Resolution Regarding Executive Compensation for Founder, President, and Chief Executive Officer Presented in Item 3.2.2. Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

5.2 Review of Comparable Compensation Data for CEOs/Superintendents/Executive Directors

Bixby and Alipio excused themselves from the room while the Board Members discussed the Public Employment for both Founder, President, and Chief Executive Officer and the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director in Closed Session.

Chairman Haggart declared that the California Integrity Act of 2004 mandates that the Board review comparable executive compensation package for educational executives. The Board received two compensation studies for the CEO/Superintendents/Executive Directors. Chairperson Gregg Haggart led the Board to review the two compensation studies which identified reasonable/non-excessive compensation for the CEO.

It was moved by Barreiro and seconded by Myers to Approve the Comparable Compensation Data for CEOs/Superintendents/Executive Directors
Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

5.3 Oral Report of Executive Compensation Paid to the Founder, President, and Chief Executive Officer

Chairman Haggart presented and read out loud the Oral Report of Executive Compensation Paid to the Founder, President, and Chief Executive Officer and stated that the annual salary is keeping with the compensation comparability study data that the Board received. The agreements are not being changed in any substantive way from the existing employment agreements except for an additional accrual of 6 days of vacation leave per year beyond the annual management vacation accrual.

5.4 Approval of Employment Agreement for the Founder, President, and Chief Executive Officer

It was moved by Barreiro and seconded by Myers to Approve the Employment Agreement for the Founder, President, and Chief Executive Officer.
Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

5.5 Approval of Resolution Regarding Executive Compensation for Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director

Board Chairman Haggart announced that when then Board considers renewing or extending a contract term or modifying total compensation to be paid to the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director (referred to as the “CBO”,) the Board must ensure that such compensation is reasonable. Board Chairman Haggart further expresses that the Board must review comparable compensation data and also properly document the basis for its decision which includes reviewing and recognizing the unique benefits provided by the CBO to Audeo Charter School Corporation. The Board approved a Resolution which details the CBO’s unparalleled record of extraordinary success in almost twenty-eight (28) years of charter school specific leadership with Audeo Charter School Corporation and multiple other successful charter schools which has positively transformed thousand of student lives. The Board Resolution also provides a detailed list of the CBO’s

many achievements on behalf of Audeo Charter School Corporation and her contributions to education throughout her exemplary career.

It was moved by Barreiro and seconded by Myers to Approve the Resolution Regarding Executive Compensation for Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director Presented in Item 3.2.3.

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

5.6 Review of Comparable Compensation Data for Charter School CBOs/CFOs/Business Managers

Bixby and Alipio excused themselves from the room while the Board Members discussed the Public Employment for both Founder, President, and Chief Executive Officer and the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director in Closed Session.

Chairman Haggart stated that the California Integrity Act of 2004 mandates that the Board review comparable executive compensation package for educational executives. The Board received two compensation studies for the CBO/CFO/Business Managers.

Chairperson Haggart led the Board to review the two compensation studies which identified reasonable/non-excessive compensation for the CBO.

It was moved by Barreiro and seconded by Myers to Approve Comparable Compensation Data for Charter School CBOs/CFOs/Business Managers.

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

5.7 Oral Report of Executive Compensation Paid to the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director

Chairman Haggart presented and read out loud the Oral Report of Executive Compensation Paid to the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director and stated that the annual salary is keeping with the compensation comparability study data that the Board received. The agreements are not being changed in any substantive way from the existing employment agreements except for an additional accrual of 6 days of vacation leave per year beyond the annual management vacation accrual.

5.8 Approval of Employment Agreement for the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director

It was moved by Barreiro and seconded by Myers to Approve the Employment Agreement for the Chief Business Officer, Chief Financial Officer/Treasurer and Founding Director Presented in Item 3.2.3.

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

5.9 Ratification of Terms of Lease Renewal for APN # 586-271-30-00

It was moved by Barreiro and seconded by Myers to Ratify the Terms of Lease Renewal for APN # 586-271-30-00.

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

5.10 President's Report

5.10.1 Parent Square Presentation by Elizabeth Short

Parent Square Presentation by Elizabeth Short will be tabled to the next Regular Board Meeting.

5.10.2 Internal Communications

Bixby reminded the Board that they periodically receive emails from us that include videos with different types of activities that represent the Schools. It is a way of getting to know us better. We have focused this year on internal communications as we move more to becoming a more hybrid workplace, which has worked well for us. As we work online and meeting online, we find that we are as productive, if not more, and we get a great

deal done that way. We have a wonderful culture, a culture that is foundational and creates a base for innovation. It is critical that we stay in touch with all our staff. We have the sense of being Altus schools, a collection of a lot of wonderful individual schools. I would like to give a “shout out,” to the Communications Department (Golledge and Akle) for primarily helping us to bring together some wonderful and inspiring moments in the life of our Schools. It is helpful to not only to inspire teamwork and collaboration, but also to give a sense of belonging. This also helps with our extraordinary employee retention rates.

5.10.3 Manager Training

Bixby reported that we have always done management training. We are embarking on a more concerted effort that Akle will champion this initiative for the year. Bixby is working on the development and the presentation of a series of workshops that help prepare our managers for things like creating expectations, and expectations for outcomes for staff that people are guiding, and how to deal with difficult dialogs. There are a series of eight items that will begin in January. We believe that leadership exists at every level, and we also realize that our positional leaders have some unique skills that they need help with developing.

5.10.4 Conferences: California Charter Schools Association (CCSA), Charter Schools Development Center (CSDC), and Baldrige

Bixby noted that we are involved in attending various conferences that are offered. There are different staff members that attend the different conferences. This year we have select staff members that will be presenting and attending the Malcom Baldrige Conference. We have staff members that go out across the country to present, to share, to learn.

Also, we have local conferences where staff participate, for example, in the WASC Accreditation Team Visits.

We live a vibrant life in terms of working with the Education, Business and Hospital sector.

5.11 Strategic Plan Update

- 5.11.1 Audeo Charter School II
 - 5.11.1.1 School Participation Report for the period of 2022-2023
Months 1-3: 07/01/2022 – 09/16/2022
- 5.11.2 Audeo Charter School III
 - 5.11.2.1 School Participation Report for the period of 2022-2023
Months 1-3: 07/01/2022 – 09/16/2022
- 5.11.3 Audeo Valley Charter School
 - 5.11.3.1 School Participation Report for the period of 2022-2023
Months 1-3: 07/01/2022 – 09/16/2022
- 5.11.4 Grossmont Secondary School
 - 5.11.4.1 School Participation Report for the period of 2022-2023
Months 1-3: 07/01/2022 – 09/16/2022
- 5.11.5 Mirus Secondary School
 - 5.11.5.1 School Participation Report for the period of 2022-2023
Months 1-3: 07/01/2022 – 09/16/2022

- 5.11.6 Sweetwater Secondary School
 5.11.6.1 School Participation Report for the period of 2022-2023
 Months 1-3: 07/01/2022 – 09/16/2022

Tuter reviewed the School Participation Report for all Schools.

6.0 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 President recommends approval of all consent agenda items.

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

- 6.1.1 Approval of Meeting Minutes for September 6, 2022, October 3, 2022, October 17, 2022
 6.1.2 Approval of Suspension and Expulsion Policy 3110 Amendment
 6.1.3 Approval of the Comprehensive School Safety Plan 2022-2023
 6.1.3.1 Audeo Charter School II
 6.1.3.2 Audeo Charter School III
 6.1.3.3 Audeo Valley Charter School
 6.1.3.4 Grossmont Secondary School
 6.1.3.5 Mirus Secondary School
 6.1.3.6 Sweetwater Secondary School

It was moved by Barreiro and seconded by Myers to Approve the Consent Agenda Items 6.1.1 – 6.1.3.6.
 Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

7.0 ACTION ITEMS

7.1 Action Items for Audeo Charter School II

- 7.1.1 **Approval of the First Interim Report 2022-2023**
 It was moved by Barreiro and seconded by Myers to Approve the First Interim Report 2022-2023.
 Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.
- 7.1.2 **Review the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and Approval of Revised Preliminary Operational Budget FY 2022-2023**
 The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barreiro and seconded by Myers to Approve the Revised Preliminary Operational Budget FY 2022-2023.
 Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

7.2 Action Items for Audeo Charter School III

- 7.2.1 **Approval of the First Interim Report 2022-2023**
 It was moved by Barreiro and seconded by Myers to Approve the First Interim Report 2022-2023.
 Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.
- 7.2.2 **Review the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and Approval of Revised Preliminary Operational Budget FY 2022-2023**
 The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barreiro and seconded by Myers to Approve the Revised Preliminary Operational Budget FY 2022-2023.
 Ayes – 3, Nays – 0, Absent – 1, Abstain – 0, Motion Approved.

7.3 Action Items for Audeo Valley Charter School

- 7.3.1 **Approval of the First Interim Report 2022-2023**
 It was moved by Barreiro and seconded by Myers to Approve the First Interim Report 2022-2023.

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

7.3.2 Review the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and Approval of Revised Preliminary Operational Budget FY 2022-2023

The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barreiro and seconded by Myers to Approve the Revised Preliminary Operational Budget FY 2022-2023.

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

7.4 Action Items for Grossmont Secondary School

7.4.1 Approval of the First Interim Report 2022-2023

It was moved by Barreiro and seconded by Myers to Approve the First Interim Report 2022-2023.

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

7.4.2 Review the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and Approval of Revised Preliminary Operational Budget FY 2022-2023

The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barreiro and seconded by Myers to Approve the Revised Preliminary Operational Budget FY 2022-2023.

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

7.5 Action Items for Mirus Secondary School

7.5.1 Approval of the First Interim Report 2022-2023

It was moved by Barreiro and seconded by Myers to Approve the First Interim Report 2022-2023.

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

7.5.2 Review the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and Approval of Revised Preliminary Operational Budget FY 2022-2023

The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barreiro and seconded by Myers to Approve the Revised Preliminary Operational Budget FY 2022-2023.

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

7.6 Action Items for Sweetwater Secondary School

7.6.1 Approval of the First Interim Report 2022-2023

It was moved by Barreiro and seconded by Myers to Approve the First Interim Report 2022-2023.

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

7.6.2 Review the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and Approval of Revised Preliminary Operational Budget FY 2022-2023

The Board Reviewed and Discussed the Revised Preliminary Operational Budget Assumptions FY 2022-2023 and it was moved by Barreiro and seconded by Myers to Approve the Revised Preliminary Operational Budget FY 2022-2023.

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

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.

Barreiro noted that her son's former teacher at Sweetwater Secondary School was the best teacher she saw in her son's entire education.

9.0 ADJOURNMENT

It was moved by Barreiro and seconded by Myers to adjourn the meeting at 2:51 p.m.

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



**Audeo Charter
School
Nonprofit Corporation**

County of San Diego
San Diego, California

Audit Report
June 30, 2022

Audeo Charter School II (#1835)
Audeo Charter School III (#1935)
Audeo Valley Charter School (#2118)
Grossmont Secondary School (#1889)
Sweetwater Secondary School (#1903)



**WILKINSON HADLEY
KING & CO. LLP**
CPAs AND ADVISORS



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Independent Auditor's Report

To the Board of Directors of
Audeo Charter School
San Diego, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Audeo Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Audeo Charter School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Audeo Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and additional accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of Audeo Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Audeo Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Audeo Charter School's internal control over financial reporting and compliance.

Wilkinson Hadley King + Co LLP
 El Cajon, California
 December 15, 2022

Financial Statements

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Statement of Financial Position
June 30, 2022

Assets

Cash and cash equivalents	\$ 11,075,504
Accounts receivable	21,279
Accounts receivable - grantor government	2,598,201
Accounts receivable - related entities	437
Prepaid expenses	413,267
Security deposits	57,090
Property and equipment, net	1,920,669
Total Assets	<u><u>\$ 16,086,447</u></u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 327,559
Accounts payable - grantor government	514,461
Accounts payable - related entity	7,630
Accrued payroll and related liabilities	166,336
Accrued vacation liability	14,095
Unearned revenue	813,649
Deferred lease liability	71,035
Capital lease obligations	78,878
Notes and loans payable	300,004
Total Liabilities	<u><u>2,293,647</u></u>

Net Assets

Without donor restrictions	
Undesignated	11,352,137
Invested in property and equipment, net	1,920,669
	<u><u>13,272,806</u></u>
With donor restrictions	
Restricted for state programs	519,994
	<u><u>519,994</u></u>
Total Net Assets	<u><u>13,792,800</u></u>
Total Liabilities and Net Assets	<u><u>\$ 16,086,447</u></u>

The accompanying notes are an integral part of this statement.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 11,619,286	\$ -	\$ 11,619,286
Education protection account state aid	1,480,344	-	1,480,344
Transfers in lieu of property taxes	1,956,612	-	1,956,612
Total LCFF sources	15,056,242	-	15,056,242
Federal contracts and grants	-	1,715,391	1,715,391
PPP loan forgiveness	-	1,487,412	1,487,412
State contracts and grants	275,643	3,552,481	3,828,124
Local contracts and grants	43,238	-	43,238
Interest and investment earnings	46,028	-	46,028
Net assets released from restriction -			
Grant restrictions satisfied	7,500,245	(7,500,245)	-
Contributions from unrestricted sources	(860,304)	860,304	-
Total revenue, support, and gains	22,061,092	115,343	22,176,435
Expenses and Losses			
Program services expense	17,366,207	-	17,366,207
Supporting services expense	1,915,202	-	1,915,202
Loss on investments	10,775	-	10,775
Total expenses and losses	19,292,184	-	19,292,184
Change in Net Assets	2,768,908	115,343	2,884,251
Net Assets, Beginning of Year	10,503,898	404,651	10,908,549
Net Assets, End of Year	\$ 13,272,806	\$ 519,994	\$ 13,792,800

The accompanying notes are an integral part of this statement.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries of officers, directors & key employees	\$ 56,646	\$ 14,161	\$ 70,807
Other salaries and wages	7,120,724	639,339	7,760,063
Pension expense	1,901,447	144,496	2,045,943
Other employee benefits, taxes, and insurance	3,561,381	381,706	3,943,087
Payroll taxes	144,254	59,590	203,844
Fees for services:	-		
Legal	-	23,842	23,842
Accounting	-	31,342	31,342
Special education	573,081	-	573,081
Professional consulting	39,426	110,744	150,170
District oversight	-	162,585	162,585
Temporary agency services	15,667	10,000	25,667
Other fees	256,667	-	256,667
Advertising and promotion	159,308	-	159,308
Office expenses	130,725	272	130,997
Information technology	370,401	63,587	433,988
Occupancy	1,127,260	35,275	1,162,535
Travel	52,275	2,369	54,644
Conferences, conventions, and meetings	25,297	1,336	26,633
Interest	4,866	4,017	8,883
Depreciation	628,115	14,848	642,963
Insurance	2,827	102,001	104,828
Books and supplies	777,385	14,743	792,128
Maintenance, leases and repairs	321,139	54,380	375,519
Other expenses:	97,316	44,569	141,885
Total expenses included in the expense section on the statement of activities	\$ 17,366,207	\$ 1,915,202	\$ 19,281,409

The accompanying notes are an integral part of this statement.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 21,723,925
Receipts from property taxes	1,956,612
Receipts from operating interest	46,028
PPP loan forgiveness	1,487,412
Loss on investments	(10,775)
Payments for salaries, benefits and payroll taxes	(14,047,007)
Payments to vendors	(2,152,027)
Payments for facility leases	(1,037,866)
Net Cash From Operating Activities	<u>7,966,302</u>
Cash Flows from Investing Activities	
Purchase of property and equipment	(298,157)
Other investing activities	742,765
Net Cash Used for Investing Activities	<u>444,608</u>
Cash Flows from Financing Activities	
Payments on notes and loans payable	(4,910,298)
Net proceeds and payments on capital leases	(23,034)
Net Cash Used for Financing Activities	<u>(4,933,332)</u>
Net Change in Cash and Cash Equivalents	3,477,578
Cash and Cash Equivalents, Beginning of Year	<u>7,597,926</u>
Cash and Cash Equivalents, End of Year	<u>\$ 11,075,504</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 2,884,251
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	642,963
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	3,427,573
Accounts receivable - grantor government	(944,829)
Accounts receivable - related entities	1,374,867
Prepaid expenses	58,104
Security deposits	(19,725)
Increase (Decrease) in liabilities	
Accounts payable	86,738
Accounts payable - grantor government	514,461
Accounts payable - related entities	(85,601)
Accrued payroll and related liabilities	(11,464)
Accrued vacation liability	(11,799)
Unearned revenue	40,337
Deferred lease liability	10,426
Net Cash From Operating Activities	<u>\$ 7,966,302</u>

The accompanying notes are an integral part of this statement.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements
Year Ended June 30, 2022

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Audeo Charter School (the Corporation) is a California Non-Profit Public Benefit Corporation which was formed on November 1, 2000. Under the Charter Schools Act of 1992, a charter school is authorized to elect to operate as, or be operated by, a nonprofit public benefit corporation. Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, and Sweetwater Secondary School elected to be operated by Audeo Charter School. The Corporation is organized and operated exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code. The specific purposes of this corporation are: (1) to support and benefit, and carry out the purposes of (a) Audeo Charter School II, a California public charter school and (b) such other public charter schools (“Related Public Charter Schools”) as may be established to provide public education based on the educational and teaching concepts, methods, models, techniques, systems and materials of Audeo Charter School II (collectively the “Altus Model”); (2) to manage, enhance, improve, disseminate, administer, guide and direct the Altus Model and its use by Related Public Charter Schools.

Audeo Charter School II was formed on July 14, 2016 as a charter school pursuant to California Education Code §47600 under a charter agreement with the California State Board of Education. It is a public school that offers independent study instruction to students in grades kindergarten through twelve at two resource centers in San Diego. Students receive a personalized and rigorous academic experience from multi-certificated and specially trained faculty. They learn in a safe and supportive environment. Audeo Charter School II is fully accredited by the Western Association of Schools and Colleges.

Audeo Charter School III was formed on March 14, 2018 as a charter school pursuant to California Education Code §47600 under a charter agreement with Escondido Union High School District. It is a public school that offers independent study instruction to students in grades six through twelve at one resource center in San Diego. Students receive a personalized and rigorous academic experience from multi-certificated and specially trained faculty. They learn in a safe and supportive environment. Audeo Charter School III is fully accredited by the Western Association of Schools and Colleges.

Audeo Valley Charter School was formed on March 3, 2021, as a charter school pursuant to the California Education Code §47600 under a charter agreement with Riverside County Office of Education. It is a public school that offers independent study instruction to students in grades six through twelve at one resource center in Riverside beginning July 1, 2021. Students will receive a personalized and rigorous academic experience from multi-certificated and specially trained faculty. They learn in a safe and supportive environment. Audeo Valley Charter School is fully accredited by the Western Association of Schools and Colleges.

Grossmont Secondary School was formed on July 12, 2017, as a charter school pursuant to California Education Code §47600 under a charter agreement with the California State Board of Education. It is a public school that offers independent study instruction to students in grades seven through twelve at three resource centers throughout San Diego. Students receive a personalized and rigorous academic experience from multi-certificated and specially trained faculty. They learn in a safe and supportive environment. Grossmont Secondary School is fully accredited by the Western Association of Schools and Colleges

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Sweetwater Secondary School was formed on September 13, 2017, as a charter school pursuant to California Education Code §47600 under a charter agreement with the California State Board of Education. It is a public school that offers independent study instruction to students in grades seven through twelve at three resource centers throughout San Diego. Students receive a personalized and rigorous academic experience from multi-certificated and specially trained faculty. They learn in a safe and supportive environment. Sweetwater Secondary School is fully accredited by the Western Association of Schools and Colleges

The Corporation's mission is to implement personalized education programs to facilitate student achievement. These educational programs will demonstrate that student-based educational reform can provide a prototype for changing the way teachers teach and students learn in the future. The Corporation operates under the oversight of a board of directors which is comprised of three members.

Nature of Activities

Audeo Charter School II is an educational option designed for students in grades kindergarten through twelve. The core instructional method is a modified independent study program. The Corporation designs the students' course of study around their own personalized education plans. It offers students a rigorous academic experience taught by multi-certificated and specially trained teachers. The Corporation also offers small-group instruction that focuses on building skills around a curriculum that is standards based. The "university model" owes much of its positive outcomes to the unique collaboration between parents, student, and teacher.

Audeo Charter School III is an educational option designed for students in grades six through twelve. The core instructional method is a modified independent study program. The Corporation designs the students' course of study around their own personalized education plans. It offers students a rigorous academic experience taught by multi-certificated and specially trained teachers. The Corporation also offers small-group instruction that focuses on building skills around a curriculum that is standards based. The "university model" owes much of its positive outcomes to the unique collaboration between parents, student, and teacher.

Audeo Valley Charter School is an educational option designed for students in grades six through twelve. The core instructional method is a modified independent study program. The Corporation designs the students' course of study around their own personalized education plans. It offers students a rigorous academic experience taught by multi-certificated and specially trained teachers. The Corporation also offers small-group instruction that focuses on building skills around a curriculum that is standards based. The "university model" owes much of its positive outcomes to the unique collaboration between parents, student, and teacher.

Grossmont Secondary School is an educational option designed for students in grades seven through twelve. The core instructional method is a modified independent study program. The Corporation designs the students' course of study around their own personalized education plans. It offers students a rigorous academic experience taught by multi-certificated and specially trained teachers. The Corporation also offers small-group instruction that focuses on building skills around a curriculum that is standards based. The "university model" owes much of its positive outcomes to the unique collaboration between parents, student, and teacher.

Sweetwater Secondary School is an educational option designed for students in grades seven through twelve. The core instructional method is a modified independent study program. The Corporation designs the students' course of study around their own personalized education plans. It offers students a rigorous academic experience taught by multi-certificated and specially trained teachers. The Corporation also offers small-group instruction that focuses on building skills around a curriculum that is standards based. The "university model" owes much of its positive outcomes to the unique collaboration between parents, student, and teacher.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenses are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable consist primarily of noninterest-bearing amounts due to the Corporation for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Corporation.

Property and Equipment

The Corporation records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Corporation reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

Investments

The Corporation's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments result in increases or decreases in unrealized fair values of equity investments. Adjustments to fair values are reflected as unrealized gain/loss on investments in the accompanying statement of activities. The Corporation's policy is to follow the fair value measurement and reporting requirements contained in FASB ASC 820 *Fair Value Measurements and Disclosures*.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Net Assets

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

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

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The School primarily receives funds from the California Department of Education (CDE). Local Control Funding Formula revenue and state revenues received from CDE are based on the School's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

In addition, the School receives state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications and submitted to and approved by various granting agencies. This revenue is typically restricted by the grantors and is recorded as restricted. Subsequently, when performance obligations have been met the funds are released from restriction.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Corporation's program services, administrating, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2022.

Advertising

Advertising costs are expensed as incurred and approximated \$159,308 during the year ended June 30, 2022.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Income Taxes

The Corporation is a 509(a)(1) publicly supported non-profit Corporation that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Corporation is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Corporation may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2022, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Corporation follows provisions of uncertain tax positions as addressed in ASC 958. The Corporation recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2022.

The Corporation files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

Estimates

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

Financial Instruments and Credit Risk

The Corporation manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Corporation to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Corporation has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies. Investments are made by diversified investment managers whose performance is monitored by The Corporation and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year to year basis, The Corporation believes that the investment policies and guidelines are prudent for the long-term welfare of the organization.

LCFF Revenues and Payments in Lieu of Property Taxes

The Corporation's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 67.89% of the Corporation's revenue.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

The LCFF includes the following components applicable to the Corporation:

1. Provides a base grant for each school based on the school's ADA. The actual base grant varies based on grade span.
2. Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
3. Provides a supplemental grant equal to 20 percent of the adjusted base grants for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, homeless youth, or any combination of these factors (unduplicated count).
4. Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of the school's enrollment.

The Corporation is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>	Aug-17
FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>	Jul-18
FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i>	Aug-18
FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>	Oct-18
FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>	Oct-18
FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>	Nov-18
FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>	Mar-19
FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>	Nov-19
FASB Accounting Standards Update 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>	Sep-20

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The Corporation has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the Corporation.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Subsequent Events

In preparing these financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through December 15, 2022, the date the financial statements were available to be issued.

B. Liquidity and Availability

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

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Cash and cash equivalents	\$ 1,005,333	\$ 696,246	\$ 1,560,315	\$ 4,727,438	\$ 3,086,172	\$ 11,075,504
Accounts receivable	549	1,631	-	7,879	11,220	21,279
Accounts receivable - grantor government	1,375,935	147,962	329,164	368,315	376,825	2,598,201
Accounts receivable - related entities	98	-	-	-	339	437
	<u>\$ 2,381,915</u>	<u>\$ 845,839</u>	<u>\$ 1,889,479</u>	<u>\$ 5,103,632</u>	<u>\$ 3,474,556</u>	<u>\$ 13,695,421</u>

As part of the Corporation's liquidity management plan, The Corporation invests cash in excess of daily requirements in short-term investments, CDs, and money market funds.

C. Fair Value Measurements and Disclosures

The Corporation reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3: Unobservable inputs for the asset or liability. In these situations, the Corporation develops inputs using the best information available in the circumstances.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Corporation's assessment of the quality, risk, or liquidity profile of the asset or liability.

The following table presents assets and liabilities measured at fair value on a recurring basis at June 30, 2022:

<u>Assets</u>	<u>Total</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Operating investments:				
Cash in county treasury	\$ 8,564,768	-	\$ 8,564,768	-
	<u>\$ 8,564,768</u>	<u>\$ -</u>	<u>\$ 8,564,768</u>	<u>\$ -</u>

D. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2022 consisted of the following:

	<u>Audeo Charter School II</u>	<u>Audeo Charter School III</u>	<u>Audeo Valley</u>	<u>Grossmont Secondary School</u>	<u>Sweetwater Secondary School</u>	<u>Total</u>
Cash in county treasury	\$ 620,253	\$ 567,923	\$ -	\$ 4,487,754	\$ 2,888,838	\$ 8,564,768
Cash in bank accounts	138,223	128,323	1,560,315	239,684	197,334	2,263,879
Cash equivalents	246,857	-	-	-	-	246,857
Total cash and cash equivalents	<u>\$ 1,005,333</u>	<u>\$ 696,246</u>	<u>\$ 1,560,315</u>	<u>\$ 4,727,438</u>	<u>\$ 3,086,172</u>	<u>\$ 11,075,504</u>

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Cash in County Treasury

The Corporation is a voluntary participant and therefore maintain a portion of its cash in the County Treasury as part of the common investment pool (\$8,564,768 as of June 30, 2022). The County Treasury is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

The fair value of the Corporations' investment in this pool is reported in the accompanying financial statements at amounts based upon the Corporation's pro-rata share of the fair value provided by the County Treasury for the entire County Treasury portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasury, which are recorded on an amortized cost basis. Cash may be added or withdrawn from the investment pool without limitation.

Cash Equivalents

The Corporation maintains a portion of their funds in short term investments with maturities less than three months in length (\$246,857 as of June 30, 2022). These cash equivalents consist of United States Government Money Market Funds. These funds are not FDIC insured and are therefore exposed to custodial credit risk. The Corporation does not anticipate any losses as a result of this risk. Cash may be added or withdrawn from the money market accounts without limitation.

Cash in Bank

The remainder of the Corporation's cash (\$2,263,879 as of June 30, 2022) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2022, The Corporation held \$4,304,142 in excess of the FDIC insured amounts. The Corporation reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Corporation has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

E. Accounts Receivable

As of June 30, 2022, accounts receivable consisted of the following:

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Interest	\$ 549	\$ 1,631	\$ -	\$ 7,879	\$ 4,804	\$ 14,863
Other local sources	-	-	-	-	6,416	6,416
Total Accounts Receivable	<u>\$ 549</u>	<u>\$ 1,631</u>	<u>\$ -</u>	<u>\$ 7,879</u>	<u>\$ 11,220</u>	<u>\$ 21,279</u>
	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Federal Government						
Special Education	\$ 171,316	\$ 47,728	\$ -	\$ 59,345	\$ 76,415	\$ 354,804
Title I	5,442	12,993	2,654	2,658	43,746	67,493
ESSER	-	-	-	112,984	137,152	250,136
ESSA CSI	68,169	-	-	74,516	-	142,685
Other Federal Programs	5,033	7,295	5,040	308	3,242	20,918
State Government						
Lottery Funding	17,671	7,159	15,287	20,171	18,409	78,697
GAN CTE	14,661	64,824	-	41,641	19,184	140,310
Mental Health	-	-	-	-	13,258	13,258
Special Education	4,923	4,973	40,541	30,010	42,336	122,783
Local Government						
Property tax payments	1,088,720	2,990	265,642	26,682	23,083	1,407,117
Total Accounts Receivable - Grantor Government	<u>\$ 1,375,935</u>	<u>\$ 147,962</u>	<u>\$ 329,164</u>	<u>\$ 368,315</u>	<u>\$ 376,825</u>	<u>\$ 2,598,201</u>

F. Prepaid Expenses

As of June 30, 2022, prepaid expenses consisted of the following:

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Prepaid rent and leases	\$ 24,066	\$ 10,133	\$ 4,650	\$ 15,239	\$ 35,923	\$ 90,011
Prepaid insurance	361	180	328	451	450	1,770
Prepaid vendors	69,158	27,444	69,105	78,648	77,131	321,486
Total Prepaid Expenses	<u>\$ 93,585</u>	<u>\$ 37,757</u>	<u>\$ 74,083</u>	<u>\$ 94,338</u>	<u>\$ 113,504</u>	<u>\$ 413,267</u>

G. Property and Equipment

Property and equipment for Audeo Charter School II consisted of the following at June 30, 2022:

Audeo Charter School II	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Leasehold Improvements	\$ 1,013,170	\$ -	\$ -	\$ 1,013,170
Equipment, Furniture, and Fixtures	131,323	125	-	131,448
Total Depreciable Capital Assets	1,144,493	125	-	1,144,618
Total Capital Assets	1,144,493	125	-	1,144,618
Less Accumulated Depreciation	(494,967)	(172,294)	-	(667,261)
Capital Assets, Net	<u>\$ 649,526</u>	<u>\$ (172,169)</u>	<u>\$ -</u>	<u>\$ 477,357</u>

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Property and equipment for Audeo Charter School III consisted of the following at June 30, 2022:

<u>Audeo Charter School III</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Leasehold Improvements	\$ 357,446	\$ -	\$ -	\$ 357,446
Equipment, Furniture, and Fixtures	44,394	-	-	44,394
Total Depreciable Capital Assets	401,840	-	-	401,840
Total Capital Assets	401,840	-	-	401,840
Less Accumulated Depreciation	(31,263)	(59,943)	-	(91,206)
Capital Assets, Net	<u>\$ 370,577</u>	<u>\$ (59,943)</u>	<u>\$ -</u>	<u>\$ 310,634</u>

Property and equipment for Audeo Valley consisted of the following at June 30, 2022:

<u>Audeo Valley</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Leasehold Improvements	\$ 205,813	\$ 16,230	\$ -	\$ 222,043
Equipment, Furniture, and Fixtures	10,351.0	-	-	10,351.0
Total Depreciable Capital Assets	216,164	16,230	-	232,394
Total Capital Assets	216,164	16,230	-	232,394
Less Accumulated Depreciation	-	(81,648)	-	(81,648)
Capital Assets, Net	<u>\$ 216,164</u>	<u>\$ (65,418)</u>	<u>\$ -</u>	<u>\$ 150,746</u>

Property and equipment for Grossmont Secondary School consisted of the following at June 30, 2022:

<u>Grossmont Secondary School</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Leasehold Improvements	\$ 976,211	\$ 10,660	\$ -	\$ 986,871
Equipment, Furniture, and Fixtures	84,668	144	-	84,812
Total Depreciable Capital Assets	1,060,879	10,804	-	1,071,683
Total Capital Assets	1,060,879	10,804	-	1,071,683
Less Accumulated Depreciation	(710,882)	(174,616)	-	(885,498)
Capital Assets, Net	<u>\$ 349,997</u>	<u>\$ (163,812)</u>	<u>\$ -</u>	<u>\$ 186,185</u>

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Property and equipment for Sweetwater Secondary School consisted of the following at June 30, 2022:

<u>Sweetwater Secondary School</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets				
Work in Progress	\$ 105,697	\$ -	\$ 70,652	\$ 35,045
Total Non-Depreciable Capital Assets	<u>105,697</u>	<u>-</u>	<u>70,652</u>	<u>35,045</u>
Depreciable Capital Assets				
Leasehold Improvements	881,735	329,295	-	1,211,030
Equipment, Furniture, and Fixtures	90,256	12,355	-	102,611
Total Depreciable Capital Assets	<u>971,991</u>	<u>341,650</u>	<u>-</u>	<u>1,313,641</u>
Total Capital Assets	1,077,688	341,650	70,652	1,348,686
Less Accumulated Depreciation	(398,477)	(154,462)	-	(552,939)
Capital Assets, Net	<u>\$ 679,211</u>	<u>\$ 187,188</u>	<u>\$ 70,652</u>	<u>\$ 795,747</u>

Combined property and equipment for Audeo Charter School consisted of the following at June 30, 2022:

<u>Combined Audeo Charter School Corporation</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets				
Work in Progress	\$ 105,697	\$ -	\$ 70,652	\$ 35,045
Total Non-Depreciable Capital Assets	<u>105,697</u>	<u>-</u>	<u>70,652</u>	<u>35,045</u>
Depreciable Capital Assets				
Leasehold Improvements	3,434,375	356,185	-	3,790,560
Equipment, Furniture, and Fixtures	360,992	12,624	-	373,616
Total Depreciable Capital Assets	<u>3,795,367</u>	<u>368,809</u>	<u>-</u>	<u>4,164,176</u>
Total Capital Assets	3,901,064	368,809	70,652	4,199,221
Less Accumulated Depreciation	(1,635,589)	(642,963)	-	(2,278,552)
Capital Assets, Net	<u>\$ 2,265,475</u>	<u>\$ (274,154)</u>	<u>\$ 70,652</u>	<u>\$ 1,920,669</u>

H. Accounts Payable

As of June 30, 2022, accounts payable consisted of:

	<u>Audeo Charter School II</u>	<u>Audeo Charter School III</u>	<u>Audeo Valley</u>	<u>Grossmont Secondary School</u>	<u>Sweetwater Secondary School</u>	<u>Total</u>
Vendors payable	\$ 80,293	\$ 27,504	\$ 27,288	\$ 21,985	\$ 32,408	\$ 189,478
Sponsoring school district	-	52,704	-	39,306	41,770	133,780
Other current liabilities	2,149	2,087	-	65	-	4,301
Total accounts payable	<u>\$ 82,442</u>	<u>\$ 82,295</u>	<u>\$ 27,288</u>	<u>\$ 61,356</u>	<u>\$ 74,178</u>	<u>\$ 327,559</u>

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

I. Unearned Revenue

At year end, the following schools each had performance obligations remaining for the following programs:

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
ESSER/GEER/ELO	\$ 42,351	\$ 15,762	\$ 54,222	\$ 37,378	\$ 10,605	160,318
CTEIG GAN	132,255			339,410	174,466	646,131
Project SAFE	2,050	950		2,350	1,850	7,200
Total Unearned Revenue	<u>\$ 176,656</u>	<u>\$ 16,712</u>	<u>\$ 54,222</u>	<u>\$ 379,138</u>	<u>\$ 186,921</u>	<u>\$ 813,649</u>

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2022:

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Unearned Revenue, beginning of period	\$ 537,863	\$ 49,997	\$ 54,222	\$ 591,990	\$ 360,676	\$ 1,594,748
Increases in deferred revenue due to cash received during the period	176,656	16,712	54,222	379,138	186,921	813,649
Decreases in deferred revenue due to performance obligations met during the period	(537,863)	(49,997)	(54,222)	(591,990)	(360,676)	(1,594,748)
Unearned Revenue, end of period	<u>\$ 176,656</u>	<u>\$ 16,712</u>	<u>\$ 54,222</u>	<u>\$ 379,138</u>	<u>\$ 186,921</u>	<u>\$ 813,649</u>

J. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods at June 30, 2022:

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Subject to expenditure for specified purpose:						
Educator Effectiveness Block Grant	\$ 31,221	\$ 21,723	\$ 19,876	\$ 47,039	\$ 47,816	\$ 167,675
Lottery - Instructional Materials	-	4,271	-	-	-	4,271
A-G Access/Learning Loss Mitigation Grant	8,198	111,061	-	105,592	97,584	322,435
Classified School Employee Prof. Development Block Grant	16,035	-	-	-	-	16,035
Expanded Learning Opportunities Grant	-	7,295	-	2,283	-	9,578
Total net assets with donor restrictions	<u>\$ 55,454</u>	<u>\$ 144,350</u>	<u>\$ 19,876</u>	<u>\$ 154,914</u>	<u>\$ 145,400</u>	<u>\$ 519,994</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2022:

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Beginning restricted net assets	\$ 105,963	\$ 43,867	\$ -	\$ 133,042	\$ 121,779	\$ 404,651
Restricted grants received	1,357,428	586,711	309,560	1,603,068	1,411,104	5,267,871
Contributions from unrestricted sources	278,129	161,735	-	212,525	207,915	860,304
Net assets released from restriction:						
Restricted purpose satisfied	<u>(1,686,066)</u>	<u>(647,963)</u>	<u>(289,684)</u>	<u>(1,793,721)</u>	<u>(1,595,398)</u>	<u>(6,012,832)</u>
Ending restricted net assets	<u>\$ 55,454</u>	<u>\$ 144,350</u>	<u>\$ 19,876</u>	<u>\$ 154,914</u>	<u>\$ 145,400</u>	<u>\$ 519,994</u>

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

K. Loans Payable

In August 2019, Audeo Charter School III entered into a \$150,000 revolving loan with the California School Finance Authority. The loan has an interest rate of 1.974% and matures in July 2023. The balance as of June 30, 2022 is \$50,004.

Future minimum payments are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	50,004	783	50,787
	<u>\$ 50,004</u>	<u>\$ 783</u>	<u>\$ 50,787</u>

In July 2021, Audeo Valley Charter School entered into a \$250,000 revolving loan with the California School Finance Authority. The loan has an interest rate of 0.382% and matures in July 2025. The balance as of June 30, 2022 is \$250,000.

Future minimum payments are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	62,502	807	63,309
2024	62,502	669	63,171
2025	62,502	427	62,929
2026	62,494	186	62,680
	<u>\$ 250,000</u>	<u>\$ 2,089</u>	<u>\$ 252,089</u>

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

L. Leases

The Corporation leases office space under various operating leases and copy machines under various capital leases expiring at various dates through 2028.

Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2023	\$ 38,676	\$ 527,662
2024	34,281	283,853
2025	10,548	152,450
2026	-	156,549
2027	-	49,617
Total minimum lease payments	83,505	<u>\$ 1,170,131</u>
Less amount representing interest	<u>(4,627)</u>	
Capital lease obligation	<u>\$ 78,878</u>	

Rent expense for facilities leases for the year ended June 30, 2022, totaled \$1,048,293. In accordance with generally accepted accounting principles, rent is expensed on a straight-line method. The difference between rent expense and cash payments for rent is a deferred lease liability of \$71,034.

M. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Corporation choose to stop participating in some of its multi-employer plans, the Corporation may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

The Corporation's participation in these plans for the fiscal year ended June 30, 2022, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2022, 2021 and 2020 is for the plan's year-end at June 30, 2022, 2021 and 2020, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

There are no economic or other factors that affect period to period comparability as presented below.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2022	2021	2020	
Audeo Charter School II					
CalSTRS	37205	Yellow	Yellow	Yellow	No
CalPERS	5205480467	Yellow	Yellow	Yellow	No
Audeo Charter School III					
CalSTRS	37216	Yellow	Yellow	Yellow	No
CalPERS	2905906925	Yellow	Yellow	Yellow	No
Audeo Valley Charter School					
CalSTRS	33117	Yellow	Yellow	Yellow	No
CalPERS	3601801091	Yellow	Yellow	Yellow	No
Grossmont Secondary School					
CalSTRS	37207	Yellow	Yellow	Yellow	No
CalPERS	1989668678	Yellow	Yellow	Yellow	No
Sweetwater Secondary School					
CalSTRS	37210	Yellow	Yellow	Yellow	No
CalPERS	4647994257	Yellow	Yellow	Yellow	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2022	2021	2020		
Audeo Charter School II					
CalSTRS	\$ 377,817	\$ 344,346	\$ 332,907	25	No
CalPERS	74,928	73,877	44,784	10	No
Audeo Charter School III					
CalSTRS	188,548	162,246	147,129	21	No
CalPERS	33,029	36,946	5,770	8	No
Audeo Valley Charter School					
CalSTRS	169,610	N/A	N/A	22	No
CalPERS	26,244	N/A	N/A	6	No
Grossmont Secondary School					
CalSTRS	475,244	433,432	385,378	25	No
CalPERS	116,586	141,059	98,237	14	No
Sweetwater Secondary School					
CalSTRS	503,637	422,933	375,482	30	No
CalPERS	79,999	74,784	77,914	14	No
Total	\$ 2,045,642	\$ 1,689,623	\$ 1,467,601	175	

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

CalSTRS:

The Schools contribute to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2022, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.92% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2022 the State contributed \$639,433 (10.858% of certificated salaries) on behalf of the Corporation.

CalPERS:

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary and the School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2021-22 was 22.91% of classified salaries. The School made contributions as noted above.

N. Joint Ventures (Joint Powers Agreements)

The Corporation participates in two joint powers agreement (JPA) entities, the San Diego County Schools Risk Management (SDCSR) and the San Diego County Schools Fringe Benefits Consortium (FBC).

The JPAs arrange for and provide for various types of insurances for its member districts and charter schools as requested. The JPAs are governed by boards consisting of one or more representatives from each member. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member districts and schools beyond their representation on the boards. Each member district and school pay a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPAs.

Information on JPAs financials can be obtained by contacting the JPAs directly at 6401 Linda Vista Road, San Diego, CA 92111.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

O. Related Party Transactions

Related parties as defined by generally accepted accounting standards include:

1. Affiliates of the entity,
2. Management and members of their immediate families, or
3. Other parties that can significantly influence management or operating policies.

Student Success Programs, Audeo Charter School Corporation, and Mirus Education are affiliated through common executive management. In order to benefit from cost savings associated with sharing of employees, bulk purchasing, and other negotiations that benefit all three organizations, the organizations reimburse such expenses to the organization paying the transaction if there are any.

The following represent related party accounts receivable at June 30, 2022:

<u>Affiliated Organization</u>	<u>Receivable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Student Success Programs	\$ 398	Reimburse expenses	Due within 90 days
Mirus Education	<u>39</u>	Reimburse expenses	Due within 90 days
Total	<u>\$ 437</u>		

The following represented related party accounts payable at June 30, 2022.

<u>Affiliated Organization</u>	<u>Payable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Student Success Programs	<u>\$ 7,630</u>	Reimburse expenses	Due within 90 days
Total	<u>\$ 7,630</u>		

P. Other Charter School Requirements

1. Each school administers to each pupil the achievement test designed by the California State Board of Education, such as CAASPP, ELPAC, and Physical Fitness Test.
2. All teachers hold a valid California Teaching Credential.
3. Each school has complied with the state requirements relating to the number of instructional days.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Q. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-02 - <i>Leases (Topic 842)</i>	Feb-16	2022-23
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>	Jan-18	2022-23
FASB Accounting Standards Update 2018-11 - <i>Leases Targeted Improvements (Topic 842)</i>	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - <i>Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)</i>	Aug-18	2022-23
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - <i>Leases (Topic 842)</i>	Dec-18	2022-23
FASB Accounting Standards Update 2019-01 - <i>Leases (Topic 842)</i>	Mar-19	2022-23
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 2019-12 - <i>Income Taxes (Topic 740)</i>	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - <i>Investments (Topics 321, 323, and 815)</i>	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Revenue from Contracts with Customers (Topic 606)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Leases (Topic 842)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-08 - <i>Codification Improvements for Receivables (Topic 310-20)</i>	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue (Topic 952-606)</i>	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share (Topic 260)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Debt Modifications and Extinguishments (Topic 470-50)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Stock Compensation (Topic 718)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Derivatives and Hedging (Topic 815-40)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-05 - <i>Leases (Topic 842)</i>	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - <i>Stock Compensation (Topic 718)</i>	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2021-09 - <i>Leases (Topic 842)</i>	Nov-21	2022-23
FASB Accounting Standards Update 2021-10 - <i>Government Assistance (Topic 832)</i>	Nov-21	2022-23
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Corporation.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

R. Subsequent Events

Subsequent to fiscal year end the Corporation entered into new facility lease agreements. The agreements provide for monthly payments that vary each year. The leases vary in length from twenty-four months to sixty months.

Future minimum lease payments under the agreements are as follows:

Audeo Valley			
Year Ended June 30,	Rent Expense	Lease Payments	Deferred Rent
2023	\$ 156,262	\$ 126,611	\$ (29,651)
2024	156,262	156,491	229
2025	156,262	161,186	4,924
2026	156,262	166,021	9,759
2027	156,262	171,002	14,739
Total	\$ 781,310	\$ 781,311	

Grossmont Secondary School			
Year Ended June 30,	Rent Expense	Lease Payments	Deferred Rent
2023	\$ 24,892	\$ 23,896	\$ (996)
2024	42,671	41,682	(989)
2025	42,671	42,932	261
2026	42,671	44,220	1,549
2027	3,556	3,730	175
Total	\$ 156,461	\$ 156,460	

Supplementary Information

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Combining Statement of Financial Position
June 30, 2022

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Elimination	Total
Assets							
Cash and cash equivalents	\$ 1,005,333	\$ 696,246	\$ 1,560,315	\$ 4,727,438	\$ 3,086,172	\$ -	\$ 11,075,504
Accounts receivable	549	1,631	-	7,879	11,220	-	21,279
Accounts receivable - grantor government	1,375,935	147,962	329,164	368,315	376,825	-	2,598,201
Accounts receivable - related entities	98	-	-	-	339	-	437
Intracompany receivables	13,466	-	-	-	25	(13,491)	-
Prepaid expenses	93,585	37,757	74,083	94,338	113,504	-	413,267
Security deposits	15,594	446	13,203	8,565	19,282	-	57,090
Property and equipment, net	477,357	310,634	150,746	186,185	795,747	-	1,920,669
Total Assets	<u>\$ 2,981,917</u>	<u>\$ 1,194,676</u>	<u>\$ 2,127,511</u>	<u>\$ 5,392,720</u>	<u>\$ 4,403,114</u>	<u>\$ (13,491)</u>	<u>\$ 16,086,447</u>
Liabilities and Net Assets							
Liabilities							
Accounts payable	\$ 82,442	\$ 82,295	\$ 27,288	\$ 61,356	\$ 74,178	\$ -	\$ 327,559
Accounts payable - grantor government	409,316	6,269	79,859	19,017	-	-	514,461
Accounts payable - related entity	50	29	1,621	2,096	3,834	-	7,630
Accrued payroll and related liabilities	40,612	20,834	6,610	47,545	50,735	-	166,336
Accrued vacation liability	3,320	-	131	10,312	332	-	14,095
Intracompany payables	-	9,752	821	2,666	252	(13,491)	-
Unearned revenue	176,656	16,712	54,222	379,138	186,921	-	813,649
Deferred lease liability	21,934	16,897	-	7,595	24,609	-	71,035
Capital lease obligations	23,185	7,728	7,728	20,528	19,709	-	78,878
Notes and loans payable	-	50,004	250,000	-	-	-	300,004
Total Liabilities	<u>757,515</u>	<u>210,520</u>	<u>428,280</u>	<u>550,253</u>	<u>360,570</u>	<u>(13,491)</u>	<u>2,293,647</u>
Net Assets							
Without donor restrictions							
Undesignated	1,691,591	529,172	1,528,609	4,501,368	3,101,397	-	11,352,137
Invested in property and equipment, net	477,357	310,634	150,746	186,185	795,747	-	1,920,669
	<u>2,168,948</u>	<u>839,806</u>	<u>1,679,355</u>	<u>4,687,553</u>	<u>3,897,144</u>	<u>-</u>	<u>13,272,806</u>
With donor restrictions							
Restricted for state programs	55,454	144,350	19,876	154,914	145,400	-	519,994
	<u>55,454</u>	<u>144,350</u>	<u>19,876</u>	<u>154,914</u>	<u>145,400</u>	<u>-</u>	<u>519,994</u>
Total Net Assets	<u>2,224,402</u>	<u>984,156</u>	<u>1,699,231</u>	<u>4,842,467</u>	<u>4,042,544</u>	<u>-</u>	<u>13,792,800</u>
Total Liabilities and Net Assets	<u>\$ 2,981,917</u>	<u>\$ 1,194,676</u>	<u>\$ 2,127,511</u>	<u>\$ 5,392,720</u>	<u>\$ 4,403,114</u>	<u>\$ (13,491)</u>	<u>\$ 16,086,447</u>

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Combining Statement of Activities
June 30, 2022

	Audeo Charter School II		Audeo Charter School III		Audeo Valley		Grossmont Secondary School		Sweetwater Secondary School		Eliminations	Total Audeo Charter School Corporation		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains														
Local Control Funding Formula (LCFF) sources														
State aid	\$ 1,362,687	\$ -	\$ 890,986	\$ -	\$ 1,444,534	\$ -	\$ 3,838,000	\$ -	\$ 4,083,079	\$ -	\$ -	\$ 11,619,286	\$ -	\$ 11,619,286
Education protection account state aid	45,992	-	23,790	-	1,273,744	-	65,948	-	70,870	-	-	1,480,344	-	1,480,344
Transfers in lieu of property taxes	1,079,722	-	561,483	-	265,642	-	26,682	-	23,083	-	-	1,956,612	-	1,956,612
Total LCFF sources	2,488,401	-	1,476,259	-	2,983,920	-	3,930,630	-	4,177,032	-	-	15,056,242	-	15,056,242
Federal contracts and grants	-	469,811	-	128,340	-	64,159	-	590,304	-	462,777	-	-	1,715,391	1,715,391
PPP loan forgiveness	-	420,597	-	196,200	-	-	-	436,108	-	434,507	-	-	1,487,412	1,487,412
State contracts and grants	67,758	887,617	26,932	458,372	35,331	245,401	75,884	1,012,764	69,738	948,327	-	275,643	3,552,481	3,828,124
Local contracts and grants	26,416	-	3,924	-	1,313	-	9,246	-	2,339	-	-	43,238	-	43,238
Interest and investment earnings	6,194	-	4,708	-	-	-	22,265	-	12,861	-	-	46,028	-	46,028
Net assets released from restriction -														
Grant restrictions satisfied	2,106,663	(2,106,663)	844,164	(844,164)	289,684	(289,684)	2,229,829	(2,229,829)	2,029,905	(2,029,905)	-	7,500,245	(7,500,245)	-
Contributions from unrestricted sources	(278,129)	278,129	(161,735)	161,735	-	-	(212,525)	212,525	(207,915)	207,915	-	(860,304)	860,304	-
Total revenue, support, and gains	4,417,303	(50,509)	2,194,252	100,483	3,310,248	19,876	6,055,329	21,872	6,083,960	23,621	-	22,061,092	115,343	22,176,435
Expenses and Losses														
Program services expense	4,060,936	-	2,089,558	-	3,042,542	-	3,939,225	-	4,233,946	-	-	17,366,207	-	17,366,207
Supporting services expense	419,368	-	219,611	-	169,044	-	516,328	-	590,851	-	-	1,915,202	-	1,915,202
Loss on investments	-	-	-	-	10,775	-	-	-	-	-	-	10,775	-	10,775
Total expenses and losses	4,480,304	-	2,309,169	-	3,222,361	-	4,455,553	-	4,824,797	-	-	19,292,184	-	19,292,184
Change in Net Assets	(63,001)	(50,509)	(114,917)	100,483	87,887	19,876	1,599,776	21,872	1,259,163	23,621	-	2,768,908	115,343	2,884,251
Net Assets, Beginning of Year	2,231,949	105,963	954,723	43,867	1,591,468	-	3,087,777	133,042	2,637,981	121,779	-	10,503,898	404,651	10,908,549
Net Assets, End of Year	\$ 2,168,948	\$ 55,454	\$ 839,806	\$ 144,350	\$ 1,679,355	\$ 19,876	\$ 4,687,553	\$ 154,914	\$ 3,897,144	\$ 145,400	\$ -	\$ 13,272,806	\$ 519,994	\$ 13,792,800

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Combining Statement of Functional Expenses
June 30, 2022

	Audeo Charter School II		Audeo Charter School III		Audeo Valley		Grossmont Secondary School		Sweetwater Secondary School		Total Audeo Charter School Corporation		Total
	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	
	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	
Salaries of officers, directors & key employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,646	\$ 14,161	\$ 56,646	\$ 14,161	\$ 70,807
Other salaries and wages	\$ 1,565,437	\$ 97,976	\$ 763,324	\$ 68,625	1,075,024	41,648	1,912,877	207,387	1,804,062	223,703	7,120,724	639,339	7,760,063
Pension expense	430,399	22,346	205,939	15,639	186,478	9,375	545,882	45,401	532,749	51,735	1,901,447	144,496	2,045,943
Other employee benefits, taxes, and insurance	795,195	155,034	562,929	57,492	1,080,227	15,329	546,682	74,469	576,348	79,382	3,561,381	381,706	3,943,087
Payroll taxes	32,136	12,109	13,829	7,253	20,361	3,014	46,004	16,235	31,924	20,979	144,254	59,590	203,844
Fees for services:													
Legal	-	6,607	-	2,554	-	4,432	-	5,103	-	5,146	-	23,842	23,842
Accounting	-	7,818	-	7,888	-	-	-	7,818	-	7,818	-	31,342	31,342
Special education	242,397	-	82,139	-	31,446	-	54,123	-	162,976	-	573,081	-	573,081
Professional consulting	11,748	26,207	3,866	8,974	3,488	18,549	9,461	27,385	10,863	29,629	39,426	110,744	150,170
District oversight	-	28,962	-	18,720	-	29,839	-	41,300	-	43,764	-	162,585	162,585
Temporary agency services	-	5,000	2,327	5,000	-	-	6,550	-	6,790	-	15,667	10,000	25,667
Other fees	113,745	-	24,522	-	3,067	-	63,691	-	51,642	-	256,667	-	256,667
Advertising and promotion	29,899	-	16,219	-	14,026	-	49,274	-	49,890	-	159,308	-	159,308
Office expenses	22,519	110	16,156	9	8,181	99	55,419	27	28,450	27	130,725	272	130,997
Information technology	82,877	13,579	42,573	5,781	79,583	5,207	78,321	18,452	87,047	20,568	370,401	63,587	433,988
Occupancy	269,758	4,631	154,899	2,396	213,449	6,141	187,367	8,238	301,787	13,869	1,127,260	35,275	1,162,535
Travel	11,671	297	5,352	56	8,899	71	13,254	754	13,099	1,191	52,275	2,369	54,644
Conferences, conventions, and meetings	6,054	-	2,372	-	5,017	115	7,685	1,221	4,169	-	25,297	1,336	26,633
Interest	1,409	932	469	1,924	470	-	1,279	609	1,239	552	4,866	4,017	8,883
Depreciation	169,432	2,862	59,943	-	81,648	-	169,742	4,874	147,350	7,112	628,115	14,848	642,963
Insurance	578	22,495	205	9,560	455	20,130	794	26,088	795	23,728	2,827	102,001	104,828
Books and supplies	174,209	725	93,989	1,837	162,058	1,427	92,873	3,743	254,256	7,011	777,385	14,743	792,128
Maintenance, leases and repairs	80,329	5,418	31,923	3,668	47,058	7,616	73,202	10,277	88,627	27,401	321,139	54,380	375,519
Other expenses:	21,144	6,260	6,583	2,235	21,607	6,052	24,745	16,947	23,237	13,075	97,316	44,569	141,885
Total expenses included in the expense section on the statement of activities	\$ 4,060,936	\$ 419,368	\$ 2,089,558	\$ 219,611	\$ 3,042,542	\$ 169,044	\$ 3,939,225	\$ 516,328	\$ 4,233,946	\$ 590,851	\$ 17,366,207	\$ 1,915,202	\$ 19,281,409

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Combining Statement of Cash Flows
June 30, 2022

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School	Total
Cash Flows from Operating Activities						
Receipts from federal, state, and local contracts and grants	\$ 3,357,960	\$ 1,812,421	\$ 2,869,399	\$ 6,878,958	\$ 6,805,187	\$ 21,723,925
Receipts from property taxes	1,079,722	561,483	265,642	26,682	23,083	1,956,612
Receipts from operating interest	6,194	4,708	-	22,265	12,861	46,028
PPP loan forgiveness	420,597	196,200	-	436,108	434,507	1,487,412
Loss on investments	-	-	(10,775)	-	-	(10,775)
Payments for salaries, benefits and payroll taxes	(3,120,057)	(1,696,296)	(2,424,715)	(3,405,502)	(3,400,437)	(14,047,007)
Payments to vendors	(909,474)	(373,603)	823,532	(696,413)	(996,069)	(2,152,027)
Payments for facility leases	(266,640)	(118,137)	(204,266)	(173,319)	(275,504)	(1,037,866)
Net Cash From Operating Activities	568,302	386,776	1,318,817	3,088,779	2,603,628	7,966,302
Cash Flows from Investing Activities						
Purchase of property and equipment	(125)	-	(16,230)	(10,804)	(270,998)	(298,157)
Other investing activities	-	-	-	393,660	349,105	742,765
Net Cash Used for Investing Activities	(125)	-	(16,230)	382,856	78,107	444,608
Cash Flows from Financing Activities						
Payments on notes and loans payable	(1,414,698)	(529,917)	250,000	(1,677,880)	(1,537,803)	(4,910,298)
Net proceeds and payments on capital leases	(9,139)	(3,047)	7,728	(9,268)	(9,308)	(23,034)
Net Cash Used for Financing Activities	(1,423,837)	(532,964)	257,728	(1,687,148)	(1,547,111)	(4,933,332)
Net Change in Cash and Cash Equivalents	(855,660)	(146,188)	1,560,315	1,784,487	1,134,624	3,477,578
Cash and Cash Equivalents, Beginning of Year	1,860,993	842,434	-	2,942,951	1,951,548	7,597,926
Cash and Cash Equivalents, End of Year	\$ 1,005,333	\$ 696,246	\$ 1,560,315	\$ 4,727,438	\$ 3,086,172	\$ 11,075,504
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities						
Change in net assets	\$ (113,510)	\$ (14,434)	\$ 107,763	\$ 1,621,648	\$ 1,282,784	\$ 2,884,251
Adjustments to reconcile change in net assets to net cash:						
Depreciation and amortization	172,294	59,943	81,648	174,616	154,462	642,963
Changes in operating assets and liabilities						
(Increase) Decrease in assets						
Accounts receivable	313,956	88,443	-	1,493,458	1,531,716	3,427,573
Accounts receivable - grantor government	(112,052)	241,527	(329,164)	(368,315)	(376,825)	(944,829)
Accounts receivable - related entities	(98)	-	1,375,304	-	(339)	1,374,867
Prepaid expenses	15,250	9,749	11,882	17,585	3,638	58,104
Security deposits	(38)	(15)	(13,203)	(44)	(6,425)	(19,725)
Increase (Decrease) in liabilities						
Accounts payable	29,592	33,412	27,288	(1,535)	(2,019)	86,738
Accounts payable - grantor government	409,316	6,269	79,859	19,017	-	514,461
Accounts payable - related entities	(1,828)	(735)	(84,344)	(570)	1,876	(85,601)
Accrued payroll and related liabilities	(5,396)	(1,266)	6,610	(7,993)	(3,419)	(11,464)
Accrued vacation liability	(4,029)	-	131	(2,572)	(5,329)	(11,799)
Unearned revenue	(113,541)	(56,162)	54,222	142,652	13,166	40,337
Deferred lease liability	(9,770)	11,915	-	(1,834)	10,115	10,426
Net Cash From Operating Activities	\$ 568,302	\$ 386,776	\$ 1,318,817	\$ 3,088,779	\$ 2,603,628	\$ 7,966,302

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NON-PROFIT CORPORATION**

Organization Structure
Year Ended June 30, 2022

Audeo Charter School Nonprofit Corporation was formed on November 1, 2000 and operated five charter schools during the 2021-22 fiscal year.

CHARTER SCHOOLS

School	Charter Number	Authorizer
Audeo Charter School II	1835	California State Board of Education
Audeo Charter School III	1935	Escondido Union High School District
Audeo Valley Charter School	2118	Riverside County Office of Education
Grossmont Secondary School	1889	California State Board of Education
Sweetwater Secondary School	1903	California State Board of Education

GOVERNING BOARD

Name	Office	Term and Term Expiration
Gregg Haggart	Chairman	Six Year Term Expires June 30, 2027
Laura Barreiro	Member	Six Year Term Expires June 30, 2027
Wayland Myers	Member	Six Year Term Expires June 30, 2027

ADMINISTRATION

Mary Searcy Bixby
Founder, President and CEO

Lynne Herrero Alipio
CBO and CFO, Treasurer

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NON-PROFIT CORPORATION**
Schedule of Average Daily Attendance
Year Ended June 30, 2022

Audeo Charter School II (#1835)

	Second Period Report		Annual Report	
	Original A6A1F665	Revised N/A	Original F61813C	Revised N/A
Non-Classroom Based Attendance				
Track A Grades 4-6	2.47	N/A	1.63	N/A
Track B Grades 4-6	2.84	N/A	2.85	N/A
Total Grades 4-6	5.31	N/A	4.48	N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	6.81	N/A	5.49	N/A
Track B Grades 7-8	10.84	N/A	11.60	N/A
Total Grades 7-8	17.65	N/A	17.09	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	142.87	N/A	120.66	N/A
Track B Grades 9-12	64.13	N/A	77.70	N/A
Total Grades 9-12	207.00	N/A	198.36	N/A
Total Non-Classroom ADA	229.96	N/A	219.93	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Audeo Charter School III (#1935)

	Second Period Report		Annual Report	
	Original 92AEC8E8	Revised N/A	Original 7C10737B	Revised N/A
Non-Classroom Based Attendance				
Track A Grades 4-6	1.65	N/A	1.09	N/A
Track B Grades 4-6	1.51	N/A	2.26	N/A
Total Grades 4-6	3.16	N/A	3.35	N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	6.39	N/A	6.09	N/A
Track B Grades 7-8	9.02	N/A	10.81	N/A
Total Grades 7-8	15.41	N/A	16.90	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	71.19	N/A	61.03	N/A
Track B Grades 9-12	29.19	N/A	35.48	N/A
Total Grades 9-12	100.38	N/A	96.51	N/A
Total Non-Classroom ADA	118.95	N/A	116.76	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NON-PROFIT CORPORATION**
Schedule of Average Daily Attendance (Continued)
Year Ended June 30, 2022

Audeo Valley Charter School (#2118)

	Second Period Report		Annual Report	
	Original 6D1050F	Revised N/A	Original 4716837D	Revised N/A
Non-Classroom Based Attendance				
Track A Grades 4-6	2.09	N/A	1.38	N/A
Track B Grades 4-6	9.61	N/A	11.19	N/A
Total Grades 4-6	11.70	N/A	12.57	N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	20.40	N/A	19.12	N/A
Track B Grades 7-8	14.96	N/A	17.93	N/A
Total Grades 7-8	35.36	N/A	37.05	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	140.95	N/A	125.49	N/A
Track B Grades 9-12	57.78	N/A	67.62	N/A
Total Grades 9-12	198.73	N/A	193.11	N/A
Total Non-Classroom ADA	245.79	N/A	242.73	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Grossmont Secondary School (#1889)

	Second Period Report		Annual Report	
	Original 734D5FDD	Revised N/A	Original 2EA2A0AD	Revised N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	12.34	N/A	10.73	N/A
Track B Grades 7-8	19.34	N/A	20.93	N/A
Total Grades 7-8	31.68	N/A	31.66	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	211.09	N/A	177.26	N/A
Track B Grades 9-12	86.97	N/A	97.51	N/A
Total Grades 9-12	298.06	N/A	274.77	N/A
Total Non-Classroom ADA	329.74	N/A	306.43	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

See accompanying notes to supplementary information.

AUDEO CHARTER SCHOOL
NON-PROFIT CORPORATION
Schedule of Average Daily Attendance (Continued)
Year Ended June 30, 2022

Sweetwater Secondary School (#1903)

	Second Period Report		Annual Report	
	Original AB57CB87	Revised N/A	Original 5412E819	Revised N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	18.11	N/A	16.82	N/A
Track B Grades 7-8	16.50	N/A	22.68	N/A
Total Grades 7-8	34.61	N/A	39.50	N/A
Non-Classroom Based Attendance				
Track A Grades 9-12	229.79	N/A	206.76	N/A
Track B Grades 9-12	89.95	N/A	107.37	N/A
Total Grades 9-12	319.74	N/A	314.13	N/A
Total Non-Classroom ADA	354.35	N/A	353.63	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Schedule of Instructional Time
Year Ended June 30, 2022

Audeo Charter School II (#1835)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
Track A, B								
6th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

Audeo Charter School II is authorized to serve students in grades K-5; however, at this time they are only serving students in grades 6-12.

N/A – Audeo Charter School II is a non-classroom-based charter school, therefore, the instructional time requirements are not applicable to the school.

Audeo Charter School III (#1935)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
Track A, B								
6th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

N/A – Audeo Charter School III is a non-classroom-based charter school, therefore, the instructional time requirements are not applicable to the school.

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Schedule of Instructional Time (Continued)
Year Ended June 30, 2022

Audeo Valley Charter School (#2118)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
Track A, B								
6th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

N/A – Audeo Valley Charter School is a non-classroom-based charter school, therefore, the instructional time requirements are not applicable to the school.

Grossmont Secondary School (#1889)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
Track A, B								
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

N/A – Grossmont Secondary School is a non-classroom-based charter school, therefore, the instructional time requirements are not applicable to the school.

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Schedule of Instructional Time (Continued)
Year Ended June 30, 2022

Sweetwater Secondary School (#1903)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
Track A, B								
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

N/A – Sweetwater Secondary School is a non-classroom-based charter school, therefore, the instructional time requirements are not applicable to the school.

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Schedule of Financial Trends and Analysis
Year Ended June 30, 2022

	Budget 2023	2022	2021	2020
Revenues	\$ 21,569,270	\$ 22,176,435	\$ 17,679,970	\$ 15,011,374
Expenses	20,297,945	19,292,184	14,697,956	13,204,897
Change in Net Assets	1,271,325	2,884,251	2,982,014	1,806,477
Ending Net Assets	\$ 15,064,125	\$ 13,792,800	\$ 10,908,549	\$ 7,926,535
Unrestricted Net Assets	\$ 15,064,125	\$ 13,272,806	\$ 10,503,898	\$ 7,934,985
Unrestricted net assets as a percentage of total expenses	74.22%	68.80%	71.47%	60.09%
Total Long Term Debt	\$ 40,202	\$ 230,837	\$ 5,312,214	\$ 923,652
ADA at P2	1,297	1,279	N/A	1,069

The Corporation's ending net assets has increased by \$5,866,265 (74.01%) over the past two fiscal years. The significant increase is in large due to growth in average daily attendance (ADA) and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next one to three years.

Average daily attendance (ADA) has increased by 210 (19.64%) over the past two years. The increase in ADA was due to curing of geographic restriction under Education Code 47605.1, as amended by Assembly Bills 1505 and 1507. Beginning FY 2021-22, a school site that was originally part of Audeo Charter School, which generated a total ADA of 191 in FY 2020-21 and 230 in FY 2019-20, was established as a new charter school, Audeo Valley Charter School, under Audeo Charter School Corporation.

Long term debt has decreased by \$692,815 over the past two fiscal years.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$1,271,325 and ADA is projected to be 1,297 for the 2022-23 fiscal year.

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements
Year Ended June 30, 2022

	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School
June 30, 2022 annual financial alternative form net assets:	\$ 2,224,402	\$ 984,156	\$ 1,699,231	\$ 4,842,467	\$ 4,042,544
Adjustments and reclassifications:					
Total adjustments and reclassifications	-	-	-	-	-
June 30, 2022 audited financial statements net assets:	\$ 2,224,402	\$ 984,156	\$ 1,699,231	\$ 4,842,467	\$ 4,042,544

See accompanying notes to supplementary information.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Federal Expenditures
SPECIAL EDUCATION (IDEA) CLUSTER:				
U.S. Department of Education				
Passed through California Department of Education				
IDEA Basic Local Assistance	84.027	13379	\$ -	\$ 145,197
IDEA Mental Health	84.027	14468	-	209,607
Total Special Education (IDEA) Cluster			<u>-</u>	<u>354,804</u>
OTHER PROGRAMS				
U.S. Department of Education				
Passed through State Department of Education				
Title I	84.010	14329	\$ -	\$ 263,106
ESSA School Improvement Funding	84.010	15438	-	351,288
Title IV	84.424	15396	-	40,000
CARES Act - Elementary & Secondary School Emergency Relief	84.425D	15536	-	16
CARES Act - Elementary & Secondary School Emergency Relief II	84.425D	15547	-	260,445
CARES Act - Elementary & Secondary School Emergency Relief III	84.425D	15559	-	153,173
Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	84.425	15618	-	77,667
Expanded Learning Opportunities (ELO) Grant: GEER II	84.425	15919	-	17,825
Expanded Learning Opportunities (ELO) Grant: ESSER III Emergency Needs	84.425	15620	-	50,630
Expanded Learning Opportunities (ELO) Grant: ESSER III Learning Loss	84.425	15621	-	87,278
Title III - English Learner	84.365	14346	-	19,639
Title II - Teacher Quality	84.367	14341	-	39,519
Total passed through State Department of Education			<u>-</u>	<u>1,360,586</u>
Total U.S. Department of Education			<u>-</u>	<u>1,715,390</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ -</u>	<u>\$ 1,715,390</u>

See accompanying notes to schedule of expenditures of federal awards.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of The Corporation and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR §200.502 *Basis for Determining Federal Awards Expended* and 2CFR §200.510(b) *Schedule of Expenditures of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Summary of Significant Accounting Policies

The expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 *Direct and Indirect Costs*. The Corporation used an indirect cost rate of 5.48% based on the rate approved by the California Department of Education for each program which did not have a pre-defined allowable indirect cost rate. The Corporation did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 *Indirect Costs*.

Schoolwide Program

The Corporation operated “schoolwide programs” at Audeo Charter School II, Audeo Charter School III, Audeo Valley, Grossmont Secondary School, and Sweetwater Secondary School. Using federal funding, schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limiting services to certain targeted students. The following federal program amounts were expended by The Corporation in its schoolwide program:

<u>Program</u>	<u>CFDA #</u>	<u>Amount Expended</u>
Title I	84.010	\$ 263,106

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Notes to Supplementary Information
Year Ended June 30, 2022

A. Purpose of Schedules

Combining Statement of Financial Position

This schedule provides the information by school which combines into the Corporation's overall statement of net position, with eliminations for activities between the schools within the Corporation.

Combining Statement of Activities

This schedule provides the information by school which combines into the Corporation's overall statement of activities.

Combining Statement of Functional Expenses

This schedule provides the information by school which combines into the Corporation's overall statement of functional expenses.

Combining Statement of Cash Flows

This schedule provides the information by school which combines into the Corporation's overall statement of cash flows.

Organization Structure

This schedule provides information about the Schools' charter numbers, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

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

Apportionment credit for independent study programs, like the programs at Audeo Charter School, is earned on the basis of student's "work product" or academic assignments which are assessed by their competent credentialed certificated teacher (Education Code Section 51747.5(b)) as well as a record of the student's daily engagement in educational activities required of them by the charter school on a day when school is in session (Title 5 California Code of Regulations Section 11960(a)). The teacher determines the time value of completed assignments or work product and compares the time value of work to the students' contemporaneous logs of days the student engaged in educational activities so that Average Daily attendance (ADA) can be earned.

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to Supplementary Information, Continued
Year Ended June 30, 2022

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612. Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612.5 involves offering a minimum number of annual instructional minutes as defined by grade level. Non-classroom based charters do not have a requirement for auditing/testing offered instructional minutes, as a result the offerings are not reported in the schedule of instructional time.

An LEA that closed due to a qualifying emergency in the 2021-22 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends and Analysis

Budget information for 2023 is presented for analysis purposes only and is based on estimates of the 2022-23 fiscal year. The information has not been subject to audit.

This schedule discloses the Corporation's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the School's ability to continue as a going concern for a reasonable period of time.

The Corporation will develop a budget for a single year that supports the goals of each school. When preparing the annual budget, the Schools consider factors such as student population; past years' experience and trends; need for new services, expansion or curtailment of existing services; estimated revenues and proposed expenditures; and governing board priorities.

The budget process includes:

- Enrollment projections and staffing ratios
- Income projections and LCFF calculation
- Audit of personnel database: Changes in staffing, new positions, vacant positions, full-time equivalency calculation and salary movement in the salary schedule such as salary step increases
- Employee Benefits: Determine rates to use in projecting benefits for retirement contributions, social security, unemployment insurance and workers' compensation; and estimates increases regarding component costs of health and welfare benefit costs
- Monitor Governor's budget items for education program
- Monitor legislation or initiatives that impact funding
- Contracts in process and negotiations with key suppliers
- Non-personnel budgets based on goals and past years' experience and trends
- Fixed costs such as utilities, facility leases, service agreements and insurance

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Notes to Supplementary Information, Continued
Year Ended June 30, 2022

The Governing Board approves the budget by May or June of each year for the subsequent fiscal year. The budget is monitored and revised throughout the fiscal year to ensure that it depicts the financial operations and strategic goals are met. Normally, there are four cycles for adopted budget i.e. Preliminary Budget, Revised Preliminary Budget, February Revised Budget, and May Revised Budget.

Operating financial statements are provided to the governing board in its scheduled board meetings.

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance as reported on the Unaudited Financial Report Alternative Forms prepared by the schools to the net assets reported in the audited financial statements.

Other Independent Auditors' Reports

Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Audeo Charter School
San Diego, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Audeo Charter School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Audeo Charter School's major federal programs for the year ended June 30, 2022. Audeo Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Audeo Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Audeo Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Audeo Charter School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Audeo Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Audeo Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Audeo Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + LLP
El Cajon, California
December 15, 2022

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

To the Board of Directors
Audeo Charter School
San Diego, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Audeo Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Wilkinson Hadley King + LLP
El Cajon, California
December 15, 2022

Independent Auditor's Report on State Compliance and on Internal Control Over
State Compliance

To the Board of Directors
Audeo Charter School
San Diego, California

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Audeo Charter School's compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Charter School's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, Audeo Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2022.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Audeo Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Audeo Charter School’s compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Audeo Charter School’ compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Audeo Charter School’s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Audeo Charter School’s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Charter School’s compliance with the state laws and regulations applicable to the following items:

	Procedures Performed				
	Audeo Charter School II	Audeo Charter School III	Audeo Valley	Grossmont Secondary School	Sweetwater Secondary School
<u>School Districts, County Offices of Education, and Charter Schools</u>					
T. California Clean Energy Jobs Act.....	Yes	Yes	Yes	Yes	Yes
U. After/Before School Education and Safety Program.....	N/A	N/A	N/A	N/A	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes	Yes	Yes	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes	Yes	Yes	Yes
X. Local Control and Accountability Plan.....	Yes	Yes	Yes	Yes	Yes
Y. Independent Study - Course Based.....	N/A	N/A	N/A	N/A	N/A
Z. Immunizations.....	N/A	N/A	N/A	N/A	N/A
AZ. Educator Effectiveness.....	Yes	Yes	Yes	Yes	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes	Yes	Yes	Yes	Yes
CZ. Career Technical Education Incentive Grant.....	Yes	Yes	Yes	Yes	Yes
DZ. In Person Instruction Grant.....	N/A	N/A	N/A	N/A	N/A
<u>Charter Schools</u>					
AA. Attendance.....	Yes	Yes	Yes	Yes	Yes
BB. Mode of Instruction.....	Yes	Yes	Yes	Yes	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	Yes	Yes	Yes	Yes	Yes
DD. Determination of Funding for Nonclassroom Based Instruction.....	Yes	Yes	Yes	Yes	Yes
EE. Annual Instructional Minutes - Classroom Based.....	N/A	N/A	N/A	N/A	N/A
FF. Charter School Facility Grant Program.....	N/A	N/A	N/A	N/A	N/A

N/A – The Charter School did not offer the program during the current fiscal year.

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

Report on Internal Control over State Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + LLP
El Cajon, California
December 15, 2022

Auditor's Results, Findings & Recommendations

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Schedule of Auditor's Results
Year Ended June 30, 2022

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 One or more material weakness(es) identified? Yes X No
 One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:
 One or more material weakness(es) identified? Yes X No
 One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

Type of auditor's report issued on compliance for major programs: Unmodified

Compliance supplemente utilized for single audit July 2021

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	CARES Act - Elementary & Secondary School Emergency Relief
84.425D	CARES Act - Elementary & Secondary School Emergency Relief II
84.425D	CARES Act - Elementary & Secondary School Emergency Relief III
84.425U	CARES Act - Elementary & Secondary School Emergency Relief III
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
84.425	Expanded Learning Opportunities (ELO) Grant: GEER II
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III Emergency Needs
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III Learning Loss

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? X Yes No

STATE PROGRAMS

Type of auditor's report issued on compliance for state programs: Unmodified

Internal control over applicable state programs:
 One or more material weakness(es) identified? Yes X No
 One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

Any audit findings disclosed that are required to be reported in accordance with *2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting ?* Yes X No

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. Federal Award Findings

None

C. State Award Findings

None

**AUDEO CHARTER SCHOOL
NONPROFIT CORPORATION**
Schedule of Prior Year Audit Findings
Year Ended June 30, 2022

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

Mirus Education

Nonprofit Corporation

County of San Bernardino
Hesperia, California

Audit Report

June 30, 2022

Mirus Secondary School
(Charter #885)

The logo for Wilkinson Hadley King & Co. LLP features a dark blue curved line above the company name. The name is written in a serif font, with 'WILKINSON HADLEY' on the top line, 'KING & CO. LLP' on the second line, and 'CPAs AND ADVISORS' in a smaller, all-caps sans-serif font on the third line.

WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS

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Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report

To the Board of Directors of
Mirus Education
Hesperia, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Mirus Education (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Mirus Education as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mirus Education's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as identified in the Table of Contents and as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of Mirus Education’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mirus Education’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mirus Education’s internal control over financial reporting and compliance.

Wilkinson Hadley King + LLP
 El Cajon, California
 December 15, 2022

Financial Statements

MIRUS EDUCATION
Statement of Financial Position
June 30, 2022

Assets

Cash and cash equivalents	\$ 3,180,175
Accounts receivable - grantor government	1,232,548
Prepaid expenses	104,963
Security deposits	4,292
Property and equipment, net	288,218
Total Assets	<u>\$ 4,810,196</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 160,462
Accounts payable - grantor government	497,096
Accounts payable - related entities	2,091
Unearned revenue	73,371
Deferred lease liability	20,303
Capital lease obligations	20,256
Total Liabilities	<u>773,579</u>

Net Assets

Without donor restrictions	
Undesignated	3,601,600
Invested in property and equipment, net of related debt	288,218
	<u>3,889,818</u>
With donor restrictions	
Restricted for state programs	146,799
	<u>146,799</u>
Total Net Assets	<u>4,036,617</u>
Total Liabilities and Net Assets	<u>\$ 4,810,196</u>

The accompanying notes are an integral part of this statement.

MIRUS EDUCATION
Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 2,172,829	\$ -	\$ 2,172,829
Education protection account state aid	1,661,046	-	1,661,046
Transfers in lieu of property taxes	128,372	-	128,372
Total LCFF sources	<u>3,962,247</u>	<u>-</u>	<u>3,962,247</u>
Federal contracts and grants	-	287,066	287,066
State contracts and grants	74,897	729,452	804,349
Local contracts and grants	3,467	-	3,467
Interest income	3,587	-	3,587
Net assets released from restriction -			
Grant restrictions satisfied	1,257,395	(1,257,395)	-
Contributions from unrestricted	(214,129)	214,129	-
Total revenue, support, and gains	<u>5,087,464</u>	<u>(26,748)</u>	<u>5,060,716</u>
Expenses and Losses			
Program services expense	4,511,549	-	4,511,549
Supporting services expense	323,613	-	323,613
Total expenses and losses	<u>4,835,162</u>	<u>-</u>	<u>4,835,162</u>
Change in Net Assets	252,302	(26,748)	225,554
Net Assets, Beginning of Year	<u>3,637,516</u>	<u>173,547</u>	<u>3,811,063</u>
Net Assets, End of Year	<u>\$ 3,889,818</u>	<u>\$ 146,799</u>	<u>\$ 4,036,617</u>

The accompanying notes are an integral part of this statement.

MIRUS EDUCATION
Statement of Functional Expenses
Year Ended June 30, 2022

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	Educational Programs	Management and General	
Salaries of officers, directors & key employees	\$ 49,299	\$ 12,325	\$ 61,624
Other salaries and wages	1,620,996	71,240	1,692,236
Pension plan accruals and contributions	447,195	2,869	450,064
Other employee benefits	1,130,406	79,989	1,210,395
Payroll taxes	26,629	5,343	31,972
Fees for services:			
Legal	-	7,954	7,954
Accounting	-	7,775	7,775
Special education	74,879	-	74,879
Professional consulting	60,775	27,629	88,404
District oversight	-	39,623	39,623
Temporary agency services	6,768	-	6,768
Other fees	41,246	-	41,246
Advertising and promotion	23,068	-	23,068
Office expenses	43,458	836	44,294
Information technology	135,815	7,001	142,816
Occupancy	339,769	8,048	347,817
Travel	12,639	392	13,031
Conferences, conventions, and meetings	4,794	615	5,409
Interest	1,266	1,917	3,183
Depreciation	67,460	1,738	69,198
Insurance	560	24,978	25,538
Books and supplies	287,600	2,475	290,075
Maintenance, leases and repairs	98,610	8,075	106,685
All other expenses	38,317	12,791	51,108
	<u>4,511,549</u>	<u>323,613</u>	<u>4,835,162</u>
Total expenses included in the expense section on the statement of activities	<u>\$ 4,511,549</u>	<u>\$ 323,613</u>	<u>\$ 4,835,162</u>

The accompanying notes are an integral part of this statement.

MIRUS EDUCATION
Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities

Receipts from federal, state, and local contracts and grants	\$ 5,976,956
Receipts from property taxes	128,372
Receipts from operating interest	3,587
Payments for salaries, benefits and payroll taxes	(3,457,691)
Payments to vendors	(893,129)
Payments for facility leases	(312,467)

Net Cash Provided by Operating Activities 1,445,628

Cash Flows from Investing Activities

Purchases of property and equipment	(8,272)
-------------------------------------	---------

Net Cash Used for Investing Activities (8,272)

Cash Flows from Financing Activities

Proceeds from loans payable	(1,808,267)
Net change in capital leases	(9,282)

Net Cash Provided By Financing Activities (1,817,549)

Net Change in Cash and Cash Equivalents (380,193)

Cash and Cash Equivalents, Beginning of Year 3,560,368

Cash and Cash Equivalents, End of Year \$ 3,180,175

Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities

Change in net assets	\$ 225,554
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	69,198
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	300,457
Accounts receivable - grantor government	320,546
Accounts receivable - related entities	169
Prepaid expenses	16,941
Security deposits	(22)
Increase (Decrease) in liabilities	
Accounts payable	92,392
Accounts payable - grantor government	490,517
Accounts payable - related entities	887
Accrued expenses and other liabilities	(10,722)
Accrued vacation liability	(678)
Unearned revenue	(63,321)
Deferred lease liability	3,710

Net Cash Provided By Operating Activities \$ 1,445,628

The accompanying notes are an integral part of this statement.

MIRUS EDUCATION

Notes to the Financial Statements
Year Ended June 30, 2022

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Mirus Education (the Corporation) is a California Non-Profit Public Benefit Corporation which was formed June 2007. Under the Charter Schools Act of 1992, a charter school is authorized to elect to operate as, or be operated by, a nonprofit public benefit corporation. Mirus Secondary School elected to be operated by Mirus Education. This charter school is authorized by the Hesperia Unified School District. The Corporation is organized and operated exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code. The specific purposes of this corporation are: (1) to support and benefit, and carry out the purposes of (a) Mirus Secondary School, a California public charter school and (b) such other public charter schools (“Related Public Charter Schools”) as may be established to provide public education based on the educational and teaching concepts, methods, models, techniques, systems and materials of the Mirus Secondary School (collectively the “Altus Model”); (2) to manage, enhance, improve, disseminate, administer, guide and direct the Altus Model and its use by Related Public Charter Schools.

Mirus Secondary School was formed as a charter pursuant to California Education Code §47600 under an agreement with the Hesperia Unified School District. It is a public school that offers independent study to students in grades seven through twelve at two resource centers in San Bernardino county and one in Riverside county. Students receive a personalized and rigorous academic experience from multi-certificated and specially trained faculty. They learn in a safe and supportive environment. Mirus Secondary School is fully accredited by the Western Association of Schools and Colleges.

The Corporation’s mission is to implement personalized education programs to facilitate student achievement. These educational programs will demonstrate that student-based educational reform can provide a prototype for changing the way teachers teach and student learn in the future. The Corporation operates under the oversight of a board of directors which is comprised of three members.

Nature of Activities

The Mirus Secondary School is an educational option designed for students in grades seven through twelve. The core instructional method is a modified independent study program. The Corporation designs the students’ course of study around their own personalized education plans. It offers students a rigorous academic experience taught by multi-certificated and specially trained teachers. The Corporation also offers small-group instruction that focuses on building skills around a curriculum that is standards based. This “university model” owes much of its positive outcomes to the unique collaboration between parents, student, and teacher.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenses are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

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

MIRUS EDUCATIONNotes to the Financial Statements (Continued)
Year Ended June 30, 2022*Accounts Receivable*

Accounts receivable consist primarily of noninterest-bearing amounts due to the Corporation for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Corporation.

Property and Equipment

The Corporation records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Corporation reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

Investments

The Corporation's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments result in increases or decreases in unrealized fair values of equity investments. Adjustments to fair values are reflected as unrealized gain/loss on investments in the accompanying statement of activities. The Corporation's policy is to follow the fair value measurement and reporting requirements contained in FASB ASC 820 *Fair Value Measurements and Disclosures*.

Net Assets

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

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

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

MIRUS EDUCATIONNotes to the Financial Statements (Continued)
Year Ended June 30, 2022*Revenue and Revenue Recognition*

The School primarily receives funds from the California Department of Education (CDE). Local Control Funding Formula revenue and state revenues received from CDE are based on the School's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

In addition, the School receives state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications and submitted to and approved by various granting agencies. This revenue is typically restricted by the grantors and is recorded as restricted. Subsequently, when performance obligations have been met the funds are released from restriction.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Corporation's program services, administrating, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2022.

Advertising

Advertising costs are expensed as incurred and approximated \$23,068 during the year ended June 30, 2022.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The Corporation is a 509(a)(1) publicly supported non-profit Corporation that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Corporation is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Corporation may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2022, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Corporation follows provisions of uncertain tax positions as addressed in ASC 958. The Corporation recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2022.

The Corporation files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

MIRUS EDUCATIONNotes to the Financial Statements (Continued)
Year Ended June 30, 2022*Estimates*

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

Financial Instruments and Credit Risk

The Corporation manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Corporation to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Corporation has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies. Investments are made by diversified investment managers whose performance is monitored by The Corporation and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year to year basis, The Corporation believes that the investment policies and guidelines are prudent for the long-term welfare of the organization.

LCFF Revenues and Payments in Lieu of Property Taxes

The Corporation's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the school average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 78.29% of the Corporation's revenue.

The LCFF includes the following components applicable to the Corporation:

1. Provides a base grant for each school based on the school's ADA. The actual base grant varies based on grade span.
2. Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
3. Provides a supplemental grant equal to 20 percent of the adjusted base grants for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, homeless youth, or any combination of these factors (unduplicated count).
4. Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of the school's enrollment.

The Corporation is not at risk of losing these funding sources, as long as the school maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>	Aug-17
FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>	Jul-18
FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i>	Aug-18
FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>	Oct-18
FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>	Oct-18
FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>	Nov-18
FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>	Mar-19
FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>	Nov-19
FASB Accounting Standards Update 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>	Sep-20

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the School.

Subsequent Events

In preparing these financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through December 15, 2022, the date the financial statements were available to be issued.

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

B. Liquidity and Availability

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

Cash and cash equivalents	\$	3,180,175
Accounts receivable - grantor government		1,232,548
		\$ 4,412,723

As part of the Corporation's liquidity management plan, The Corporation invests cash in excess of daily requirements in short-term investments, CDs, and money market funds.

C. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2022 consisted of the following:

Cash in bank accounts	\$	1,347,132
Cash equivalents		1,833,043
Total cash and cash equivalents		\$ 3,180,175

Cash Equivalents

The Corporation maintains a portion of their funds in short term investments with maturities less than three months in length (\$1,833,043 as of June 30, 2022). These cash equivalents consist of United States Government Money Market Funds. These funds are not FDIC insured and are therefore exposed to custodial credit risk. The Corporation does not anticipate any losses as a result of this risk. Cash may be added or withdrawn from the money market accounts without limitation.

Cash in Bank

The remainder of the Corporation's cash (\$1,347,132 as of June 30, 2022) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2022, The Corporation held \$2,049,496 in excess of the FDIC insured amounts. The Corporation reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Corporation has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

D. Accounts Receivable

As of June 30, 2022, accounts receivable consisted of the following:

Federal Government	
ESSER/ELO	\$ 43,245
Special Education	44,816
Title I	16,654
Other Federal Programs	7,702
State Government	
EPA	1,020,574
Special Education	25,468
Lottery Funding	43,534
CTEIG	13,882
Local Government	
Property tax payments	16,673
Total Accounts Receivable	\$ 1,232,548

E. Prepaid Expenses

As of June 30, 2022, prepaid expenses consisted of the following:

Prepaid rent and leases	\$ 27,163
Prepaid insurance	2,983
Prepaid vendors	74,817
Total Prepaid Expenses	\$ 104,963

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

F. Property and Equipment

Property and equipment consisted of the following at June 30, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Leasehold Improvements	\$ 704,768	\$ 8,124	\$ -	\$ 712,892
Equipment, Furniture, and Fixtures	92,851	148	-	92,999
Total Depreciable Capital Assets	797,619	8,272	-	805,891
Total Capital Assets	797,619	8,272	-	805,891
Less Accumulated Depreciation	(448,475)	(69,198)	-	(517,673)
Capital Assets, Net	<u>\$ 349,144</u>	<u>\$ (60,926)</u>	<u>\$ -</u>	<u>\$ 288,218</u>

G. Accounts Payable

As of June 30, 2022, accounts payable consists of the following:

	Accounts Payable	Accounts Payable - Grantor Government
Vendors	\$ 119,113	\$ -
Sponsoring School District	39,622	-
LCFF overpayment	-	490,383
Mental Health Level II	-	811
In Lieu of Property Taxes	-	5,902
Other current liabilities	1,727	-
Total Accounts Payable	<u>\$ 160,462</u>	<u>\$ 497,096</u>

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

H. Unearned Revenue

As of June 30, 2022, unearned revenue consisted of the following programs:

ESSER/ELO	36,042
Career Technical Education Incentive Grant	37,329
	<u>\$ 73,371</u>

Changes in unearned revenue were as follows:

Unearned Revenue, beginning of period	\$ 136,692
Increases in deferred revenue due to cash received during the period	73,371
Decreases in deferred revenue due to performance obligations met during the period	<u>(136,692)</u>
Unearned Revenue, end of period	<u>\$ 73,371</u>

I. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods at June 30, 2022:

California Clean Energy Jobs Act	\$ 31,152
Classified School Employee Professional Development	1,571
Educator Effectiveness Block Grant	30,477
A-G Access/Learning Loss Mitigation Grant	<u>83,599</u>
Total net assets with donor restrictions	<u>\$ 146,799</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2022:

Beginning restricted net assets	\$ 173,547
Restricted grants received	1,016,518
Contributions from unrestricted sources	214,129
Net assets released from restriction:	
Restricted purpose satisfied	<u>(1,257,395)</u>
Ending restricted net assets	<u>\$ 146,799</u>

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

J. Leases

The Corporation leases office space under various operating leases and copy machines under various capital leases expiring at various dates through 2026.

Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2023	10,548	257,315
2024	8,497	165,129
2025	2,344	150,204
2026	-	12,508
Total minimum lease payments	<u>21,389</u>	<u>\$ 585,156</u>
Less amount representing interest	<u>(1,133)</u>	
Capital lease obligation	<u>\$ 20,256</u>	

Rent expense for facilities leases for the year ended June 30, 2022, totaled \$316,177. In accordance with generally accepted accounting principles, rent is expensed on a straight-line method. The difference between rent expense and cash payments for rent is a deferred lease liability of \$20,303.

MIRUS EDUCATION

Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

K. Employee Retirement System

Qualified employees are covered under an employer defined benefit pension plan by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Corporation choose to stop participating in some of its multi-employer plans, the Corporation may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Corporation's participation in these plans for the fiscal year ended June 30, 2022, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2022, 2021 and 2020 is for the plan's year-end at June 30, 2022, 2021 and 2020, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

There are no economic or other factors that affect period to period comparability as presented below.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2022	2021	2020	
Mirus Secondary School					
CalSTRS	36233	Yellow	Yellow	Yellow	No
		Contributions			
Pension Fund	2022	2021	2020	Number of Employees	Surcharge Imposed
Mirus Secondary School					
CalSTRS	\$ 450,065	\$ 396,307	\$ 394,581	35	No
Total	\$ 450,065	\$ 396,307	\$ 394,581	35	

MIRUS EDUCATIONNotes to the Financial Statements (Continued)
Year Ended June 30, 2022**CalSTRS:**

The school contribute to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2022, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.92% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2022, the State contributed \$170,781 (10.858% of certificated salaries) on behalf of the Corporation.

L. Joint Ventures (Joint Powers Agreements)

The Corporation participates in two joint powers agreement (JPA) entities, the San Diego County Schools Risk Management (SDCSRM) and the San Diego County Schools Fringe Benefits Consortium (FBC).

The JPAs arrange for and provide for various types of insurances for its member districts and charter schools as requested. The JPAs are governed by boards consisting of one or more representatives from each member. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member districts and schools beyond their representation on the boards. Each member district and school pay a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPAs.

Information on JPAs financials can be obtained by contacting the JPAs directly at 6401 Linda Vista Road, San Diego, CA 92111.

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

M. Related Party Transactions

Related parties as defined by generally accepted accounting standards include:

1. Affiliates of the entity,
2. Management and members of their immediate families, or
3. Other parties that can significantly influence management or operating policies.

Mirus Education, Audeo Charter School Corporation, and Student Success Programs are affiliated through common executive management. In order to benefit from cost savings associated with sharing of employees, bulk purchasing, and other negotiations that benefit all three organizations, the organizations reimburse such expenses to the organization paying the transaction if there are any.

There were no material transactions between the related entities.

The following represent related party accounts payable at June 30, 2022.

<u>Affiliated Organization</u>	<u>Payable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Audeo Charter School Corporation	\$ 39	Reimburse expenses	Due within 90 days
Student Success Programs	2,052	Reimburse expenses	Due within 90 days
Total	<u>\$ 2,091</u>		

N. Other Charter School Requirements

1. The school administers to each pupil the achievement test designed by the California State Board of Education, such as CAASPP, ELPAC, and Physical Fitness Test.
2. All teachers hold a valid California Teaching Credential.
3. The school has complied with the state requirements relating to the number of instructional days.

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

O. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-02 - <i>Leases (Topic 842)</i>	Feb-16	2022-23
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>	Jan-18	2022-23
FASB Accounting Standards Update 2018-11 - <i>Leases Targeted Improvements (Topic 842)</i>	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - <i>Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)</i>	Aug-18	2022-23
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - <i>Leases (Topic 842)</i>	Dec-18	2022-23
FASB Accounting Standards Update 2019-01 - <i>Leases (Topic 842)</i>	Mar-19	2022-23
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 2019-12 - <i>Income Taxes (Topic 740)</i>	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - <i>Investments (Topics 321, 323, and 815)</i>	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Revenue from Contracts with Customers (Topic 606)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Leases (Topic 842)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25

MIRUS EDUCATION
Notes to the Financial Statements (Continued)
Year Ended June 30, 2022

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-08 - <i>Codification Improvements for Receivables (Topic 310-20)</i>	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue (Topic 952-606)</i>	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share (Topic 260)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Debt Modifications and Extinguishments (Topic 470-50)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Stock Compensation (Topic 718)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Derivatives and Hedging (Topic 815-40)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-05 - <i>Leases (Topic 842)</i>	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - <i>Stock Compensation (Topic 718)</i>	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2021-09 - <i>Leases (Topic 842)</i>	Nov-21	2022-23
FASB Accounting Standards Update 2021-10 - <i>Government Assistance (Topic 832)</i>	Nov-21	2022-23
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Supplementary Information

MIRUS EDUCATION
 Organization Structure
 Year Ended June 30, 2022

Mirus Education was formed in 2007 and operates one charter school, Mirus Secondary School (Charter #885). The authorizing entity for Mirus Secondary School is Hesperia Unified School District.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Denise Shields	Member	Six Year Term Expires June 30, 2022
Diana Estrada	Member	June 1, 2022 - June 30, 2022
Angela Tasaka	Member	June 1, 2022 - June 30, 2022

ADMINISTRATION

Mary Searcy Bixby
 President & CEO

Lynne Herrero Alipio
 Treasurer & CFO

MIRUS EDUCATION
 Schedule of Average Daily Attendance
 Year Ended June 30, 2022

Mirus Secondary School (#885)

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Original</u> 14944D62	<u>Revised</u> N/A	<u>Original</u> 6A66AEB0	<u>Revised</u> N/A
Non-Classroom Based Attendance				
Track A Grades 7-8	15.55	N/A	14.24	N/A
Track B Grades 7-8	15.99	N/A	20.37	N/A
Total Grades 7-8	<u>31.54</u>	<u>N/A</u>	<u>34.61</u>	<u>N/A</u>
Non-Classroom Based Attendance				
Track A Grades 9-12	227.49	N/A	191.59	N/A
Track B Grades 9-12	63.11	N/A	86.59	N/A
Total Grades 9-12	<u>290.60</u>	<u>N/A</u>	<u>278.18</u>	<u>N/A</u>
Total Non-Classroom ADA	<u><u>322.14</u></u>	<u><u>N/A</u></u>	<u><u>312.79</u></u>	<u><u>N/A</u></u>

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

MIRUS EDUCATION
 Schedule of Instructional Time
 Year Ended June 30, 2022

Mirus Secondary School (#885)

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Multitrack)	J-13A Days	Total Instructional Days	Status
7th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
8th Grade	54,000	N/A	N/A	N/A	175	0	175	Complied
9th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
10th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
11th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied
12th Grade	64,800	N/A	N/A	N/A	175	0	175	Complied

N/A – Mirus Secondary School is a non-classroom based charter school, therefore, the instructional time requirements are not applicable to the school.

MIRUS EDUCATION
Schedule of Financial Trends and Analysis
Year Ended June 30, 2022

	Budget 2023	2022	2021	2020
Revenues	\$ 5,245,852	\$ 5,060,716	\$ 5,304,469	\$ 4,461,404
Expenses	4,973,068	4,835,162	3,596,417	4,363,226
Change in Net Assets	272,784	225,554	1,708,052	98,178
Ending Net Assets	\$ 4,309,401	\$ 4,036,617	\$ 3,811,063	\$ 2,103,011
Unrestricted Net Assets	\$ 4,162,602	\$ 3,889,818	\$ 3,637,516	\$ 2,057,058
Unrestricted net assets as a percentage of total expenses	83.70%	80.45%	101.14%	47.15%
Total Long Term Debt	\$ 10,499	\$ 20,256	\$ 1,837,805	\$ 264,893
ADA at P2	322	322	N/A	331

The Corporation's ending net assets has increased by \$1,933,606 (91.94%) over the past two fiscal years. The significant increase is in large due to additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has decreased by 9 (2.72%) over the past two years.

Long term debt has decreased by \$244,637 over the past two fiscal years.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$272,784 and ADA is projected to be 322 for the 2022-23 fiscal year.

MIRUS EDUCATIONReconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements
Year Ended June 30, 2022

June 30, 2022 annual financial alternative form net assets:	\$ 4,036,617
Adjustments and reclassifications:	
Total adjustments and reclassifications	<u> -</u>
June 30, 2022 audited financial statements net assets:	<u><u>\$ 4,036,617</u></u>

MIRUS EDUCATION

Notes to Supplementary Information
Year Ended June 30, 2022

A. Purpose of Schedules

Organization Structure

This schedule provides information about the Corporations charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

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

Apportionment credit for independent study programs, like the programs at Mirus Education, is earned on the basis of student's "work product" or academic assignments which are assessed by their competent credentialed certificated teacher (Education Code Section 51747.5(b)) as well as a record of the student's daily engagement in educational activities required of them by the charter school on a day when school is in session (Title 5 California Code of Regulations Section 11960(a)). The teacher determines the time value of completed assignments or work product and compares the time value of work to the students' contemporaneous logs of days the student engaged in educational activities so that Average Daily attendance (ADA) can be earned.

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612.5 involves offering a minimum number of annual instructional minutes as defined by grade level. Non-classroom based charters do not have a requirement for auditing/testing offered instructional minutes, as a result the offerings are not reported in the schedule of instructional time.

An LEA that closed due to a qualifying emergency in the 2021-22 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends and Analysis

Budget information for 2023 is presented for analysis purposes only and is based on estimates of the 2022-23 fiscal year. The information has not been subject to audit.

This schedule discloses the Corporation's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Corporation's ability to continue as a going concern for a reasonable period of time.

MIRUS EDUCATIONNotes to Supplementary Information, Continued
Year Ended June 30, 2022

The Corporation will develop a budget for a single year that supports the goals of the Corporation and its intended purpose. When preparing the annual budget, the Corporation considers factors such as student population; past years' experience and trends; need for new services, expansion or curtailment of existing services; estimated revenues and proposed expenditures; and governing board priorities.

The budget process includes:

- Enrollment projections and staffing ratios
- Income projections and LCFF calculation
- Audit of personnel database: Changes in staffing, new positions, vacant positions, full-time equivalency calculation and salary movement in the salary schedule such as salary step increases
- Employee Benefits: Determine rates to use in projecting benefits for retirement contributions, social security, unemployment insurance and workers' compensation; and estimates increases regarding component costs of health and welfare benefit costs
- Monitor Governor's budget items for education program
- Monitor legislation or initiatives that impact funding
- Contracts in process and negotiations with key suppliers
- Non-personnel budgets based on goals and past years' experience and trends
- Fixed costs such as utilities, facility leases, service agreements and insurance

The Governing Board approves the budget by May or June of each year for the subsequent fiscal year. The budget is monitored and revised throughout the fiscal year to ensure that it depicts the financial operations and strategic goals are met. Normally, there are four cycles for adopted budget i.e. Preliminary Budget, Revised Preliminary Budget, February Revised Budget, and May Revised Budget.

Operating financial statements are provided to the governing board in its scheduled board meetings.

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance as reported on the Unaudited Financial Report Alternative Forms prepared by the school to the net assets reported in the audited financial statements.

Other Independent Auditors' Reports

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

To the Board of Directors
Mirus Education
Hesperia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mirus Education (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Wilkinson Hadley King + LLP
El Cajon, California
December 15, 2022

Independent Auditor's Report on State Compliance and on Internal Control Over
State Compliance

To the Board of Directors
Mirus Education
Hesperia, California

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Mirus Education's compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Charter School's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, Mirus Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2022.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mirus Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mirus Education’s compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mirus Education’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mirus Education’s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Mirus Education’s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Charter School’s compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
<u>School Districts, County Offices of Education, and Charter Schools</u>	
T. California Clean Energy Jobs Act.....	Yes
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
Z. Immunizations.....	N/A
AZ. Educator Effectiveness.....	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes
CZ. Career Technical Education Incentive Grant.....	Yes
DZ. In Person Instruction Grant.....	N/A
<u>Charter Schools</u>	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	Yes
DD. Determination of Funding for Nonclassroom Based Instruction.....	Yes
EE. Annual Instructional Minutes - Classroom Based.....	N/A
FF. Charter School Facility Grant Program.....	N/A

N/A – The Charter School did not offer the program during the current fiscal year.

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


Report on Internal Control over State Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.


El Cajon, California
December 15, 2022

Auditor's Results, Findings & Recommendations

MIRUS EDUCATION
 Schedule of Auditor's Results
 Year Ended June 30, 2022

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

STATE PROGRAMS

Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No
Any audit findings disclosed that are required to be reported in accordance with <i>2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting</i> ?	<u> </u> Yes	<u> X </u> No

MIRUS EDUCATION
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2022

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

MIRUS EDUCATION
Schedule of Prior Year Audit Findings
Year Ended June 30, 2022

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

ADDENDUM 2023-01 TO ANNUAL AUDIT CONTRACTS

**AUDEO CHARTER SCHOOL CORPORATION
AND
MIRUS EDUCATION**

This addendum is prepared to establish new terms of audit contract agreements for fiscal year 2022-23 between Wilkinson Hadley King & Co. LLP, hereinafter called the Accountant, and Audeo Charter School Corporation, hereinafter called the Corporation.

WHEREAS the Corporation has merged with Mirus Education effective July 1, 2022, the scope of audit for the Corporation has changed. Additionally, Mirus Education is no longer in need of an audit.

As a result of the merger, the pricing for the Corporation is increased from \$33,800 to \$39,600 (an increase of \$5,800) for the 2022-23 audit. All other pricing for file testing and tax return preparation to remain the same. Revised and amended pricing is displayed in the table below.

2022-23	
Financial, Federal & State Compliance Audit for Audeo Charter School II Audeo Charter School III Grossmont Secondary School Sweetwater Secondary School Audeo Valley Charter School Mirus Secondary School	\$39,600
Independent Study File Testing* – Paper Files	\$125 Per Teacher
Independent Study File Testing* – Online Files	\$150 Per Teacher
Tax Return Preparation	\$1,000


*Per Teacher Tested

As a result of the merger, the pricing for Mirus Education is decreased from \$7,500 to \$0 for the 2022-23 audit. If a tax return is needed for closeout of the corporation, pricing remains the same.

IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

Wilkinson Hadley King & Co. LLP

Audeo Charter School Corporation
of San Diego County, California

By 
Aubrey W. Mann, Partner

By _____
Lynne H. Alipio, CBO and CFO

Date: January 20, 2023

Date: _____

WASC SELF-STUDY

2022/2023

Prepared by:
The Charter School of San Diego
Audeo Charter School
Mirus Secondary School

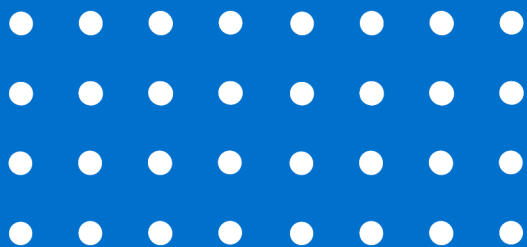


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PREFACE:

SELF-STUDY PROCESS



Preface I: Focus on Learning Self-Study Process

Explain the school self-study process used to accomplish the outcomes of the self-study, i.e. timeline, stakeholder involvement, any modifications from the model self-study process. By addressing these expectations of the self-study, the school will have accomplished:

1. The involvement and collaboration of all staff and other stakeholders to equitably support high-quality student achievement
2. The clarification and measurement of what all students should know, understand, and be able to do through schoolwide learner outcomes/graduate profile and academic standards
3. The analysis of the California Dashboard indicators and additional data about students and student achievement
4. The assessment of the entire school program and its impact on the learning for all students in relation to the schoolwide learner outcomes/graduate profile, academic standards, and ACS WASC/CDE criteria
5. The alignment of a schoolwide action plan/SPSA to the LCAP and the school's areas of need; the capacity to implement and monitor the accomplishment of the schoolwide action plan/SPSA goals.

The WASC Focus on Learning (FOL) self-study process is a perfect fit into Charter School of San Diego (CSSD), Audeo, and Mirus's systems approach to continuous improvement. All educational partners are involved in the school's systematic process of continuous improvement that includes regular monitoring of student outcomes and adjusting support mechanisms to scaffold supports and services for our students to successfully achieve the academic goals according to their personalized education plan. CSSD, Audeo and Mirus's commitment to the continuous improvement process, including the WASC FOL process, is evidenced in the Strategic Planning Process, detailed in Category A3.

Each year through the strategic planning process (visualized below), the Leadership Team, representing all stakeholder departments within CSSD, Audeo and Mirus, meets to conduct a review of the school's strengths, weaknesses, opportunities and threats based upon input from stakeholders. This input includes, but is not limited to, student formative and summative assessment data, student demographic data, parent and student input, formal survey results, teacher and staff reporting, feedback from local business leaders, and interviews and observations from Educational Reform work. Based upon the data analysis and needs assessment, the Leadership Team revisits and updates the school's Vision, Mission and Values and its Core Competency. The Senior Leaders identify Strategic Initiatives necessary to promote



STRATEGIC PLANNING PROCESS



ACS WASC/CDE Self-Study Report

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student achievement for the school year. The Leadership Team determines the necessary action plans, targets and champions for each Initiative and embeds the Local Control Accountability Plan (LCAP) into the Strategic Plan. The Board of Directors reviews the Strategic Plan, aligned to the LCAP, including the Strategic Initiatives, and approves the budget to support ongoing improvement. The initiatives are reviewed quarterly by all workforce members and staff performance reviews are partially based upon the successful completion of assigned tasks.

Beginning in the Spring of 2021, WASC orientation sessions were held during general staff meetings, Board meetings, and at Open House events to acquaint all stakeholders with:

- An explanation of the joint ACS WASC/CDE accreditation process along with its benefits to the school community
- An overview of the *Focus on Learning* self-study process
- The understanding of the ACS WASC/CDE criteria
- The importance of using data and the self-study findings
 - (1) to raise the urgency for system change;
 - (2) to continue our commitment to a vision of high academic achievement for all students;
 - and
 - (3) to investigate further the causes, barriers, impediments, challenges, remedies, and solutions to maximize student achievement and learning
- The importance of the ongoing improvement process for successful student learning
- The nature and purpose of the visiting committee
- Accreditation status determination

The CSSD, Audeo and Mirus WASC Leadership team identified roles, assigned responsibilities, and established the following FOL groups:

- **Leadership Team:** Executive Director, Chief Business Officer, Administrator of Instructional Services, and Curriculum, Professional Learning & Accreditation Administrator.
- **Home Groups and Focus Groups:** Staff was assigned to Home Groups depending upon their curricular areas of expertise and based on personal preference as indicated by a survey released in Spring 2021; however, staff members acted as a ‘committee of the whole’ in discussions around student achievement, based upon Resource Center assignments. Teachers worked as teams in Focus Groups, which were also called “Writing Groups” based on their personal preferences as indicated in the Spring 2021 survey.

The Leadership Team developed a self-study timeline by aligning the tasks outlined in the *FOL WASC/CDE Process Guide* into the school’s existing communication

and collaboration system. FOL tasks were incorporated into regularly scheduled staff meetings as well as additional WASC specific meetings, and parents and students were introduced to the FOL process at a Family Learning Series Session, resource center meetings and open houses.

Through ongoing data collection and analysis, findings were summarized for stakeholders to review. The evaluation of the Student/Community Profile was completed through regularly scheduled meetings of home and focus groups. The CSSD, Audeo and Mirus community shared its observations and identified the school’s major student learning needs: academic achievement in math and ELA, college and career preparedness, and student wellness. **(Task 1 & 2)**

Progress since the previous full self-study was reviewed by the groups in the Spring 2021. The groups examined the action plan and recommendations made from the last self-study and addressed areas of growth and necessary changes for improvement **(Task 3)**.

The Leadership Team addressed the five criteria categories defined in the *FOL WASC/CDE Process Guide*. Each category was overseen by a staff member, who collaborated with other members of the staff that had expertise in the specific category. The teams gathered recommended evidence and analyzed the quality of the school program with respect to the WASC/CDE criteria **(Task 4)**.

The comprehensive Schoolwide Action Plan for student achievement was developed after reviewing the summaries, recommendations, and feedback from stakeholders during the FOL activities. The Leadership Team reviewed the growth areas and created action plan items. During meetings, the groups reviewed the action plan for additional input. Action items were then modified, growth targets were identified, and a follow-up process was established **(Task 5)**. This action plan will become part of the School’s Strategic Plan, incorporating goals into Strategic Initiatives that will also align with the School’s LCAP.

The **Student Learner** Outcomes (SLO’s) are for students to become motivated and self-disciplined, academically productive, socially competent, academically competent, self-sustaining learners, and contributing citizens within their community. CSSD, Audeo and Mirus renamed the SLO’s to Steps to Success and developed **metrics for measuring success, as shown below**.

Steps to Success (SLOs)
I am a Motivated and Self-Disciplined Learner
This is Demonstrated through...
MAP Intake Survey and Growth
Student Confidence Survey
Participation Rates
I am a Productive/Advancing Student
This is Demonstrated through...
Completion of 1 course/attendance period
Advance at least 1 grade level per year
I am a Socially Competent and Workplace Ready Student
This is Demonstrated through...
Pathways Exhibition
Graduation Rates
Dropout Rates
I am an Academically Competent Student
This is Demonstrated through...
MAP (NWEA) Growth Targets
CAASPP Proficiency Rates
Earning credits with a grade of "C" or better
I am a Self-Sustaining Learner
This is Demonstrated through...
Learning Productivity Indicators
Creating a post-secondary plan based on research and future goals (Naviance)
Making a successful transition into adult life
I am a Contributing Citizen
This is Demonstrated through...
Learning Productivity Indicators
Community Service and Employment Rates

Accomplishment of these Steps to Success is reported regularly to all staff through each school's Storybook, discussed more in Chapter 3, a compilation of data used to monitor progress and to determine the need for intervention.

CSSD, Audeo and Mirus utilize the LCAP and Federal Addendum to serve as the SPSA, which meets the ESSA school planning and engagement requirements. The schoolwide action plan is aligned to the LCAP through the strategic planning process. As previously mentioned, the same data that is used to develop the WASC Self Study is reviewed on a regular basis by instructional staff and leadership team members. Through the strategic planning process, which includes inputs from educational partners, CSSD, Audeo and Mirus is able to update annual school goals so that the student learner outcomes are met.

CHAPTER I: PROGRESS REPORT



Chapter 1: Progress Report

- Describe any significant developments that have had a major impact on the school and/or specific curricular programs since the last full visit.
- Comment on the process for implementing and monitoring the schoolwide action plan/SPSA aligned with LCAP goals.
- Summarize progress on each section of the current schoolwide action plan/SPSA that incorporated all schoolwide critical areas (growth areas for continuous improvement) from the last full self-study and all intervening visits.
- Comment on the original critical areas for follow-up (growth areas for continuous improvement) not in the current schoolwide action plan/SPSA.

Significant Developments: There have been many significant developments that have had a major impact on CSSD, Audeo and Mirus since the last full visit.

- CTE Career Pathways – We are now developing our 9th Career Pathway
- Remote Training – AU Portal and Microsoft Teams
- RISE for Students - Social-Emotional Learning
- Family Learning Series Altus University sessions
- Achieve3000 - Literacy Support Program
- Altus Connect - Laptops/Hot-Spots for students at home
- Resource Center Remodeling and Tech Upgrades
- AVID
- Ed Ladder - Supplemental Tutoring Service
- *the WAVE*
- Early College Credit Program with Articulated and Dual Enrollment courses
- Altus Fellows Program - Leadership Development
- Focus on Safety - RC upgrades, riot glass, auto-lock entrances, and ALICE trainings
- Remote Learning
- ELLevation - ELD Support Program
- Healthy Youth Therapists
- Illuminate - Instructional Data Warehouse
- New Altus created curriculum design to make personalizing more efficient
- Addition of Altus-created projects into online curriculum
- Certificate of Completion for Special Education
- Meal Program
- Virtual IEPs
- Desmos for Math
- Virtual Tutoring Sessions
- Bus Pass Program
- Equity and Inclusion Department including Teacher on Special Assignment
- Learning Checks as formative assessments embedded in curriculum

CA Dashboard:

- [Link to CSSD Dashboard](#)
- [Link to Audeo Dashboard](#)
- [Link to Mirus Dashboard](#)

Progress on Goals: From the last self-study, CSSD, Audeo and Mirus had similar goals with regard to Math and ELA achievement, CTE Career Pathways, and IT system implementation.

CSSD:

Goal 1: Increase academic achievement in Mathematics.

Goal 2: Increase academic achievement in English/Language Arts.

All action plan steps have been completed for these two goals. While the data is incomplete due to COVID, it will continue to be an area of student need.

Goal 3: Complete CTE Pathways design to achieve industry level certification in five different industry sectors

This goal has been achieved. CSSD currently has 8 complete career pathways that lead to either college credit or industry certification.

Goal 4: Fully integrate and enhance the Information Technology (IT) systems

The action plan for this goal has been achieved. Teachers have annual Professional Learning for technology in the Mission TechPossible event at the beginning of the school year and Techposium mid year. A tracking system has been developed to monitor technology repair so that students and teachers have access to working technology.

Goal 4A (this goal was added at the mid-cycle report): Refine recruitment methods and incentives focused on attracting and retaining Special Education Teachers.

The action plan for this goal has been achieved. CSSD is currenting in Stage III of the CTC Induction Program creation.

Goal 5: Develop and implement a plan to address science lab experimentation and exploration in qualified labs to address requirements of the UC system and provide enriching opportunities for all students.

The action plan for this goal has been achieved. Lab carts have been deployed to all Resource Centers as well as new science probes from Vernier Science are being integrated into the science curriculum. Teachers attend hands-on professional learning sessions designed for supporting

students through wet-labs. All Science curriculum is aligned to NGSS.

Audeo:

Goal 1: Increase academic achievement in Mathematics.

Goal 2: Increase academic achievement in English/Language Arts

All action plan steps have been completed for these two goals. While the data is incomplete due to COVID, it will continue to be an area of student need.

Goal 3: Complete CTE Pathways design to achieve industry level certification in five different industry sectors

This goal has been achieved. Audeo currently has 8 complete career pathways that lead to either college credit or industry certification.

Goal 4: Fully integrate and enhance the Information Technology (IT) systems to enhance the sharing of targeted assessment data results TK-12.

The action plan for this goal has been achieved. Through Moby Max (TK-5) and Imagine-Edgenuity, teachers are able to share student progress with families. Illuminate has also been integrated into the curriculum as a data warehouse for assessment data results.

Mirus:

Goal 1: Increase academic achievement in Mathematics

Goal 2: Increase academic achievement in English/Language Arts

All action plan steps have been completed for these two goals. While the data is incomplete due to COVID, it will continue to be an area of student need.

Goal 3: Increase student credit completion rate

Goal 4: Complete CTE Pathways design to achieve industry level certification in five different industry sectors

This goal has been achieved. Mirus currently has 8 complete career pathways that lead to either college credit or industry certification.

Goal 5: Fully integrate and enhance the Information Technology (IT) systems to enhance the sharing of targeted assessment data results

The action plan for this goal has been achieved. Through Imagine-Edgenuity, teachers are able to share student progress with families. Illuminate has also been integrated into the curriculum as a data warehouse for assessment data results.

Goal 6: Continue to foster active parent participation in the school improvement process

The action plan for this goal has been achieved. Parents and guardians are invited to attend monthly Family Learning Series events hosted as online webinars through Microsoft Teams. Families also attend Open House Events, Senior Nights, and see the teachers out at community events.

Ongoing Follow-up Process:

The schoolwide action plan is aligned within the LCAP in goals in the following chart

LCAP Goal	Metric	State Priority	CSSD WASC Goal	Audeo WASC Goal	Mirus WASC Goal
Goal 1	Teachers are Fully Credentialed and Appropriately Assigned	Basic	Goal 4A		
Goal 1	Smarter Balanced ELA Summative Assessments (DFS)	Pupil Achievement	Goal 2	Goal 2	Goal 2
Goal 1	Smarter Balanced Math Summative Assessments (DFS)	Pupil Achievement	Goal 1	Goal 1	Goal 1
Goal 1	Student Attendance / Participation / Credit Completion	Pupil Engagement			Goal 3
Goal 2	CTE Pathways	Course Access	Goal 3	Goal 3	
Goal 2	Science Courses Aligned to NGSS	Implementation of State Standards	Goal 5		
Goal 5	Opportunities for Parental and Family Member Participation	Parental Involvement	Goal 4	Goal 4	Goal 5

CHAPTER II: STUDENT/COMMUNITY PROFILE



Chapter 2: Student/Community Profile and Supporting data and Findings

Tell the story of your school through the use of data and information. This thorough examination of the school includes:

- **The history and background of the school**
 - **A description of the school programs**
 - **California School Dashboard Performance Overview and other local measures**
 - **Examination of perceptual data, such as surveys**
 - **Provide findings, noting trends and patterns, including longitudinal and disaggregated data (see profile guide)**
 - **Provide a brief summary that includes:**
 - **Implications of the data**
 - **Identification of 2–3 preliminary major student learner needs (at this stage of analysis)**
 - **Important questions to be discussed in the Focus Groups**
 - **Include related profile materials in the appendices at the end of the report.**
-

The **Charter School of San Diego** was initially developed from a San Diego Unified School District program called the Educational Clinic Alternatives. This program was originally funded by SB 65 to curb the dropout rate by recovering students who had been out of school for more than 45 days. In 1991, the Ed Clinics were storefront classrooms with the mission to re-engage students in their education. From 1991 to 1993, these non-traditional “mini schools” changed radically. A system of community partnerships and alliances supported a rapid expansion. In response to requests from the community, the delivery of service was implemented citywide. A non-traditional calendar was adopted, and flexible scheduling for students was incorporated to strengthen academic and career options.

In April 1993, the San Diego Unified School District Board of Education approved a proposal for the development of a charter school sponsored by the Greater San Diego Chamber of Commerce, Business Roundtable for Education. This approval granted the Chamber one year to locate a program consistent with their concept for change and willingness to commit to a charter. After research and study, the Chamber of Commerce invited the staff of Educational Clinic Alternatives to consider a charter option. After many months of work on a program description, the transition of the of Educational Clinic Alternatives to The Charter School of San Diego was sent before the San Diego Unified School District Board of Education and approved. This historic approval marked the first time a charter school was granted in San Diego Unified School District and in San Diego County. The Charter School

of San Diego (CSSD) was the 28th charter school opened in California, making it one of the oldest charter schools in the nation. Out of the first 28 charter schools opened in California only 17 remain operational today. CSSD operates under the SSP Corporation.

The journey to create **Audeo Charter School** officially began on January 1, 2001, when an Implementation Grant from the California Department of Education was approved. After several months of planning, charter revisions, and collaboration with San Diego Unified School District staff and members of the community, the SDUSD Board of Education unanimously approved Audeo’s petition and charter for five years.

Audeo Charter School opened for student enrollment on September 4, 2001. It was established as a visionary model for educational reform. Specifically aimed at students whose futures are at risk because conventional schooling has failed them, Audeo (Latin for “I Dare”) provides a unique educational environment for students whose academic and social needs are not met by traditional approaches. With the addition of its homeschool program for students in grades TK-5 in the 2015-16 school year, Audeo now serves students in grades TK-12, providing educational options for students and their families.

The 2022-23 school year marks Audeo’s 21st year of serving the San Diego County community. During this time, Audeo has demonstrated success, operationally and instructionally, while serving the population charter law was intended to serve. Audeo Charter School operates under the SSP Corporation.

Mirus Secondary School was developed as a unique partnership between Hesperia Unified School District and the founders of the School. In 2006, the School’s leadership team attended a charter school conference in Northern California where they were introduced to the Director of Alternative Education for Hesperia Unified School District. After hearing about the success of the other schools developed by the team, the Director became very interested in how one such school could be implemented in Hesperia. After much conversation and a few visits to the team’s existing schools in San Diego County, a charter proposal was drafted and presented to Hesperia Unified in 2007. The charter proposal was introduced by and personally advocated for by the Director of Alternative Education to the various board members. The proposal was unanimously accepted by the Hesperia Unified School Board and Mirus Secondary School opened its doors to the students in the Hesperia community in August 2007. Mirus Secondary School operates under the Audeo Corporation.

CSSD, Audeo and Mirus collaborate with a group of charter schools known as Altus Schools, sharing expertise to

develop curriculum and provide training opportunities for all schools. These schools are replications of the first school chartered in San Diego County, The Charter School of San Diego (CSSD), and share a common philosophy centered on creating sustainable organizations that secure the freedom to learn and to teach in a values based, highly professional, autonomous environment that boldly challenges widely accepted, contemporary paradigms. In 2015, CSSD received national recognition for performance excellence when it won the highly coveted Malcolm Baldrige National Quality Award, the nation's highest Presidential honor for performance excellence through innovation, improvement and visionary leadership. This is the first time that the award has been presented to a school – most importantly, a charter school – in its 29-year history. In 2021, CSSD received the honor again, making it the first organization in the Education sector to be a two time recipient. The Malcolm Baldrige

National Quality Program, recognizes organizations that demonstrate superior performance in seven key areas that include leadership, strategic planning, customer focus, measurement and knowledge management, workforce focus, operations, and results. The rigorous Baldrige Criteria are recognized internationally as the hallmark for performance excellence and are used to select award winners to serve as national and international role models.

The CSSD, Audeo and Mirus's vision is to educate students in new ways and to serve as a prototype for reform in public education. It is designed to avoid many of the problems students face in traditional schools. It retains the storefront one-room schoolhouse model, now known as resource centers, that allowed teachers to personalize each student's education and to develop a collaborative relationship with students and their families.

CSSD currently operates from 14 resource centers, currently serving 1414 students.

Resource Center	Address
Clairemont	4340 Genesee Ave. Ste. 109, SD 92117
College Ave	4585 College Ave., Ste., C, SD 92115
Downtown	1095 K St. Ste. A, SD 92101
Euclid	220 Euclid Ave, San Diego 92114
Lake Murray	8776 Lake Murray Blvd., SD 92119
Mira Mesa	8290 B Mira Mesa Blvd., SD 92126
North Park	2940 North Park Way, SD 92104
Northgate	4125 Alpha St. Ste C, SD 92113
Petco Park	1091 K St. #A101, SD 92101
Point Loma	3145 Rosecrans St. Ste D, SD 92110
Scripps Ranch	9910 Mira Mesa Blvd. Bldg. B, Ste. A2, SD 92131
Tierrasanta	10425 Tierrasanta Blvd. Ste. 101, SD 92124
Woodman	2939 Alta View Dr. Ste. B/C, SD 92139
Cadet Corps Dept.	6907 Paradise Valley Road, Unit 1 SD 92139

Audeo operates from 5 resource centers, plus one virtual resource center, currently serving 309 students.

Resource Center	Address
Kearny Mesa	7520 Mesa College Dr., SD 92111
La Jolla	7458 Girard Ave, La Jolla 92037
Mission Valley	3430 Camino Del Rio North, SD 92108
Pacific Beach	959 Hornblend St., SD 92109
Tierrasanta K-5	10725 Tierrasanta Blvd., SD 92124

Mirus operates from 3 resource centers, currently serving 287 students.

Resource Center	Address
Palm Desert	72840 Highway 111 Ste. C103, Palm Desert 92260
Main Street	16967 Main Street Ste. 107, Hesperia 92345
Topaz	14135 Main Street, Ste. 201, Hesperia 92345

In the fall of 2017, CSSD, Audeo and Mirus applied for and were granted Dashboard Alternative School Status (DASS), and granted again in Spring 2020, which provides for modified methods of measurement for accountability indicators beginning with the Fall 2018 release of CAASP data. Qualifying DASS schools serve a population of students who comprise at least 70% from the following categories:

- Expelled students
- Students suspended more than 10 days in one school year
- Wards of the Court or dependents of the court
- Pregnant and/or parenting students
- Recovered drop-outs
- Habitual truants
- Students who are credit deficient (one or more semesters behind in credits required to graduate)
- Students with a gap in enrollment
- Students with high transiency levels
- Foster Youth
- Homeless youth
- Students retained more than once during grades K-8

Demographic Data: [WASC 22-23 CSSD Audeo Mirus.xlsx](#)

The **demographic data tab** in the workbook linked above shows our current demographics for CSSD, Audeo and Mirus. From the ethnicity table, you can see that our major student ethnicities are Hispanic or Latino, White, and African American. The Hispanic or Latino ethnicity is the largest ethnicity for both CSSD and Audeo.

CSSD, Audeo and Mirus also maintain large percentages of students who are socioeconomically disadvantaged-over 60% in each of the schools. The percentage of students with disabilities for CSSD, Audeo and Mirus is higher than that of the surrounding districts at 22.9%, 35.6% and 16.4% respectively.

The **Parent Ed Level Tab** in the workbook linked above shows our current parent education level for CSSD, Audeo and Mirus. From the Household Education Level table, you can see that the majority of the caregivers of our students have some college as their highest education level.

The **Home Lang Tab** in the workbook linked above shows the home language of the students for CSSD, Audeo and Mirus. As you can see from the table, Spanish is primary home language for our EL and RFEP students.

CSSD, Audeo and Mirus are committed to continuous improvement. This has led to implementing progressive strategies that are supported by current educational research. As technology has become available, staff began to integrate technology-based activities throughout the curriculum. The majority of the instructional staff is now iNACOL Leading Edge Certified in blended learning, beginning the training in 2015. With the commitment of California Common Core Standards-based education, CSSD, Audeo and Mirus again modified its curriculum to give students opportunities to master the Common Core State Standards. Along with the focus on accountability, continuous improvement and the integration of the Baldrige Criteria, CSSD, Audeo and Mirus continue to re engage students in their education and transform lives through positive outcomes for students.

The CSSD, Audeo and Mirus fulfill their mission, “to implement personalized educational programs to facilitate student achievement and demonstrate that standards-based educational reform can provide a prototype for changing the way teachers teach and students learn in the future” through the innovative implementation of a research based blended learning model - always keeping the School’s basic values in mind. The basic values are:

- Kids come first.
- Education at CSSD, Audeo and Mirus is personalized, individualized, and high quality.
- CSSD, Audeo and Mirus are made up of a community of highly professional people. These committed individuals are independent, self-motivated, high energy people who speak for themselves. They work to create a positive, challenging environment that is centered on teaching and learning.
- CSSD, Audeo and Mirus are committed to the creation of educational reform models centered on how effective

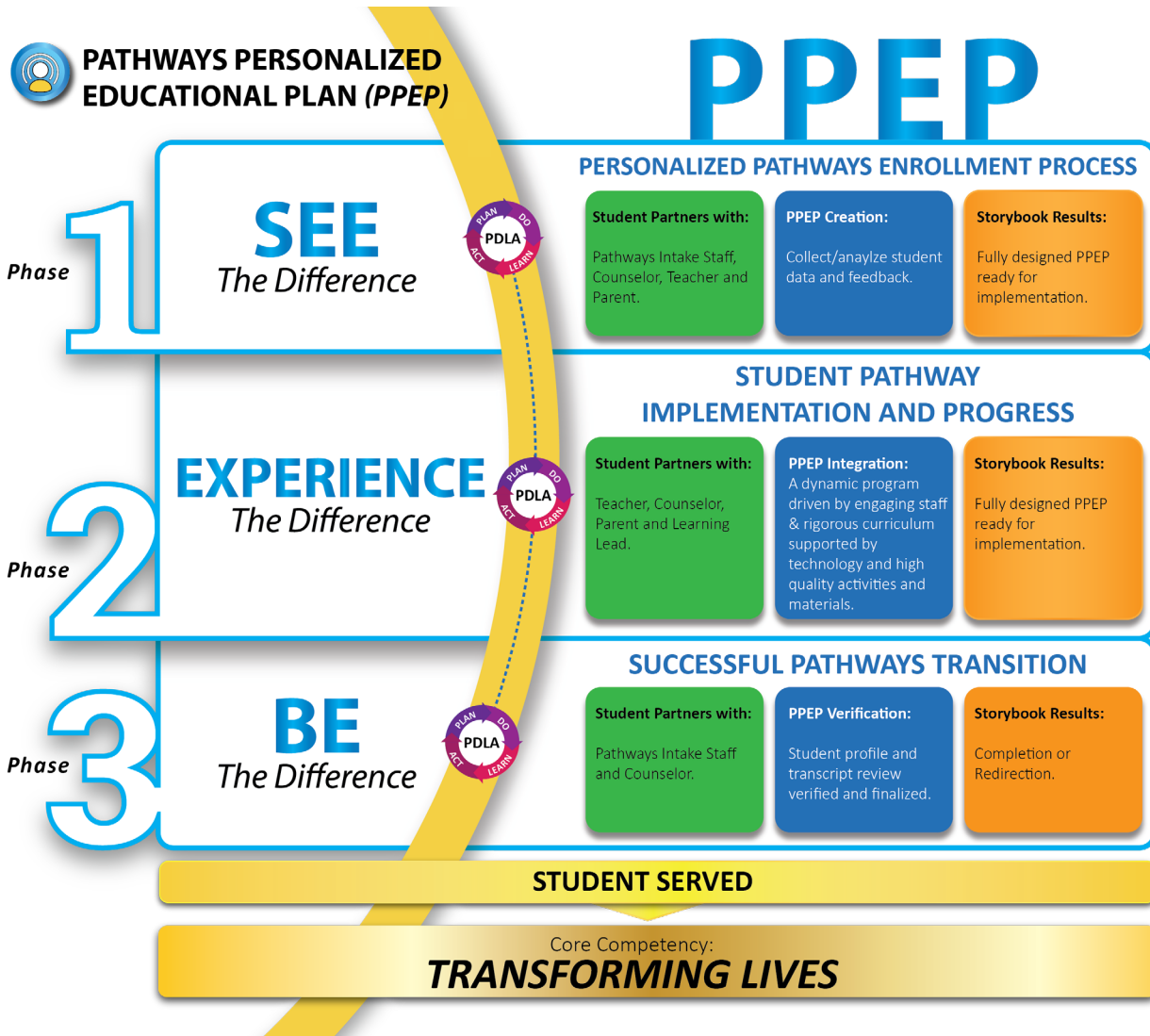
educational organizations run, how teachers teach, and how students learn.

- CSSD, Audeo and Mirus employees are accountable for their work.
- People-centered teams focus on supporting quality teaching and learning. Performance is measured on a variety of indicators that include productivity, credit ratio, auditability, quality, performances and commitment to the vision of CSSD, Audeo and Mirus.
- CSSD, Audeo and Mirus are committed to improving the quality of life for students, their families, and the community at large.
- CSSD, Audeo and Mirus use business principles in managing each School.

Imagine Edgenuity. The instructional staff also offers textbook based curriculum to those students that require this type of instructional modality. With its commitment to California standards-based education, CSSD’s curriculum includes the Common Core State Standards (CCSS) and the Next Generation Science Standards (NGSS) which integrate college and career readiness standards. Curriculum is also aligned with ELD standards for the Integrated ELD program, focusing on an assets-based approach with English Learners. With a strong commitment to accountability, continuous improvement and an innovative educational approach, CSSD, Audeo and Mirus continue to re-engage students in their education and transform lives through positive outcomes for students.

CSSD, Audeo and Mirus are committed to systematic cycles of continuous improvement. Based on the results of these ongoing cycles, CSSD, Audeo and Mirus have implemented progressive strategies that are supported by current educational research to increase student school engagement and successful outcomes. In order to best meet the needs of individual students, the staff utilizes blended and online curriculum via an online curriculum content provider:

The primary tool used throughout a student’s enrollment with CSSD, Audeo and Mirus to ensure that each student advances academically to reach their goals is the Pathways Personalized Education Plan (PPEP). This plan is broken into three phases and follows the student from intake to successful transition back to a traditional school or into the world of college or career.



Phase One: Personalized Pathways Intake: Once a student and parent contact CSSD, Audeo, or Mirus to initiate the enrollment process, the designated support staff member gathers the student's transcripts, discipline history, immunization records, test scores, student's housing information (homeless, foster youth), contact information, and socio-economic/demographic information. The student information that is collected is entered into the Student Information System (SIS) by the designated support staff member. Next, a support staff member reviews the student's SIS file, analyzes the data, and completes a transcript review and credit audit to create the student's course plan. The credit audit and course plan are saved to the student's dashboard. The staff member then associates the student's dashboard to a teacher selected based on the student's resource center location preference. Each School's SIS is web-based, so information is transferred to the teacher in real time.

The teacher has the ability to review the student's dashboard immediately and is expected to contact the family within 24 hours to schedule an resource center enrollment meeting. During this meeting, the student, parents and the teacher first sign a Master Agreement. The Master Agreement is a state-required compliance form for all Independent Study schools that outlines the agreement between the student, parent and the School. The agreement includes the academic term, academic objectives, courses, methods of study and the teacher assignment.

The teacher then begins the process of personalizing the student's individualized academic plan by collecting and analyzing information that helps guide specific student requirements and needs. This type of information includes whether the student is pregnant or parenting, an English learner, or has an active IEP or GATE plan. The resource center staff member also inquires if the student has specific health concerns to determine if resources or accommodations are needed and if the student has access to a computer or internet at home. The teacher then explains and administers the MAP Intake assessment, which measures the student's current academic skill levels in Math and English Language Arts.

The student also completes a Naviance Game Plan Survey that assists the student in establishing a post-high school Pathway. Naviance is a comprehensive college and career readiness tool for middle and high schools that helps align students' strengths and interest to post-secondary goals and improve student outcomes.

The teacher considers inputs from the student's Intake process, their academic needs, and the skills and interests highlighted through Naviance to assign and develop personalized courses that are delivered through a blended, online independent study educational program. Students outline their preference to graduate with the School or to catch up academically and be redirected to their traditional

high school to graduate.

Teachers also work closely with the family to individualize a convenient schedule, to set specific personal and academic goals and to align resources so that the student meets their pathway goal(s). Once all agree to expectations and goals, the teacher issues the student's first course.

Phase Two: Student Pathways Implementation and Progress: During the second phase of the PPEP, students and parents, as appropriate, work daily and weekly with their CSSD, Audeo, or Mirus teacher in a one-on-one and small group setting at their neighborhood resource center. Students are immediately engaged with a rigorous, technology-enhanced curriculum that is customized to meet their specific academic needs given information from phase 1 of the PPEP.

Students take one to two courses at a time, allowing them to focus on mastering the standards of one course before moving onto the next. Teachers utilize a variety of instructional modes of delivery to target student engagement and increase achievement. Online, blended, independent study and one-on-one tutoring support a range of student learning styles and pathways. In addition, each student's PPEP is enhanced with field trips, volunteer opportunities, cultural events, guest speakers, career days, a wide variety of elective course options, and work experience customized to student interest and pathway choice.

To ensure the instructional strategies and engagement activities are providing a successful path for individual students, a variety of data points are analyzed as part of the PPEP process. Teachers use instructional software tools such as Naviance, CSSD, Audeo and Mirus's college and career software. Teachers also utilize MAP assessment software and School Pathways SIS to view real time student achievement data. Naviance, MAP and SIS data is integrated into the PPEP Storybook. The PPEP Storybook data is reviewed and analyzed by teachers and instructional staff to ensure that the instructional strategies used are truly successful for each student. Based on the PPEP data, teachers can immediately reconcile and adjust the student's instruction, methods of delivery and resources. Because CSSD, Audeo and Mirus have purposely designed its program so that teachers work with only 40 students, teachers are able to communicate frequently with the family and get to know each student's academic strengths and social needs. The largest differentiator for CSSD, Audeo and Mirus's program is the ability to go well beyond traditional methods to transform the lives of the kids. Teachers and staff conduct home visits, perform and track appropriate interventions, and refer students and families to specific community resources and partnerships.

Phase Three: Successful Pathways Transition: During phase three of the PPEP, students are either redirected or they graduate based on the accomplishment of their PPEP

goals. All students complete an exit survey to identify best practices and opportunities for improvement. These results act as an input into the Strategic Planning Process that guides CSSD, Audeo and Mirus’s continual self-reflection and improvement.

California Dashboard Performance

[Link to CSSD Dashboard](#)

[Link to Audeo Dashboard](#)

[Link to Mirus Dashboard](#)

Comparison to Other DASS Schools

School	2022 CAASPP Math DFS	2022 SD County DASS Rank **out of 39 SD County DASS schools with results**
Audeo Charter	-50.2	1
Charter School of San Diego	-99.1	4 (1 exclusive of other Altus Schools)
School	2022 CAASPP ELA % DFS	2022 SD County DASS Rank **out of 39 SD County DASS schools with results**
Audeo Charter	19.8	1
Charter School of San Diego	-20.5	6 (1 exclusive of other Altus Schools)
School	2022 CAASPP Math DFS	2022 San Bernardino County DASS Rank **out of 36 SB County DASS schools with results**
Mirus Secondary	-122.6	1
School	2022 CAASPP ELA DFS	2022 San Bernardino County DASS Rank **out of 36 SB County DASS schools with results**
Mirus Secondary	-53.9	1



Audeo, CSSD, Mirus**ACS WASC/CDE Self-Study Report**

Within the context of DASS schools, CSSD, Audeo and Mirus are highly effective. As seen on the table above, CSSD, Audeo and Mirus are ranked higher than similar schools. Audeo ranks #1 in the San Diego County DASS schools for both ELA and Math Distance From Standard (DFS) as assessed on the CAASPP. Exclusive of other Altus Affiliated Schools, CSSD would also rank #1 in both ELA and Math DFS. Mirus ranks #1 in San Bernardino County's ranking of DASS schools by ELA and Math DFS.

[Link to Data Workbook](#)**NWEA Results:**

As seen in the **NWEA Intake Tab** on the spreadsheet linked above, students enroll in the schools 1-2 grade levels below in math and English. Although students arrive below grade level in math and reading, the data in the **NWEA Growth Tab** shows that more than 60% of our students meet their NWEA growth targets, showing that they are meeting their math and reading skill development each year.

Student Confidence Results:

On the **Confidence Tab** of the spreadsheet linked above, the results of our student confidence survey are shown by school and by metric surveyed. From the results, you can see that for CSSD, Audeo and Mirus, the top three trends with the largest increase is that students are interested and enjoy learning at school, they have support from their teacher to learn and succeed in their schoolwork, and that they are comfortable at and enjoy coming to school.

DASS Graduation Rate Results:

On the **DASS Grad Tab** within the spreadsheet linked above, you can see a positive trend moving upward as this past year we had over 94% of 12th graders graduate within the one year grad rate. For those who did not finish in that year, they continue to stay enrolled in the program until they do complete their graduation requirements.

LCAP Results:

Within the **LCAP Survey Results Tab**, you can see that parents and students rate CSSD, Audeo and Mirus highly. Over 96% of students and parents are satisfied with school safety. This speaks to the safety measures that have been added to the Resource Centers, COVID protocols established, and school climate. Over 95% of parents and students indicate that their teacher is regularly/always available to discuss learning expectations and academic progress. This speaks to the communication and on demand teachers that will be further explained in Chapter 3. Over 97% of parents and students rate their teacher as highly trained and able to meet needs. This speaks to the robust professional learning system (Altus University) that will be further explained in Chapter 3. Lastly, over 95% of parents and students are satisfied/extremely satisfied with their/their student's overall experience.



CHAPTER III: SELF-STUDY FINDINGS



Chapter 3, Category A:

Organization: Vision and Purpose, Governance, Leadership, Staff, and Resources

A.1 Vision and Purpose Criterion

The school has a clearly stated vision and mission (purpose) based on its student needs, current educational research, including equity, diversity, and inclusion, the district Local Control and Accountability Plan (LCAP), and the belief that all students can achieve at high academic levels. Supported by the governing board and the district LCAP, the school’s purpose is defined further by schoolwide learner outcomes and the academic standards.

Findings	Supporting Evidence
<p>A1.1. Vision – Mission – Schoolwide Learner Outcomes – Profile: <i>The school has established a clear, coherent vision and mission (purpose) of what students should know and demonstrate; it is based upon high-quality standards and is congruent with research, practices, the student/community profile data, a belief that all students can learn and be college and career ready, and aligned with district goals for students.</i></p> <p>Audeo, CSSD, and Mirus are highly effective in providing a student-driven educational program for all learners that is in alignment with the schools’ vision and mission. The schools’ vision centers around the organization’s belief that a personalized instructional program, intensive parental involvement, and collaborative efforts between educational partners will result in positive outcomes for each student. The mission provides a foundation for the implementation of a unique and innovative program that facilitates student achievement, while also confirming the fact that the program provides an educational reform prototype for changing the way that teachers teach and students learn in the future. Since the schools’ inception, parents, students, and staff (with the support of the governing board) have understood and embodied the clear, coherent vision and mission of educating students through a personalized program resulting in positive outcomes for all learners. The schools’ design is:</p> <ul style="list-style-type: none"> • Centered on students’ academic needs • Accountable to measurable outcomes • Innovative, responsive, and agile <p>Audeo, CSSD, and Mirus’s principle educational program blends online and in-person learning to deliver a highly personalized educational Pathway for each student, leading to entry into a 2- or 4- year college, the military, or the workforce. The schools engage their students by delivering the program and supports through the key process – the Pathways Personalized Education Plan (PPEP). The PPEP is the mechanism used by the schools to ensure the rigor and quality of the program, as well as accountability for all participants of the plan. Along with the schools’ Strategic Planning Process (SPP), the PPEP is a systemic approach that promotes input from students, parents, and staff and ensures that all educational partners thoroughly understand and can implement the schools’ educational program, vision, and mission.</p> <p>With input from their educational partners, the schools reframed and renamed the Schoolwide Learner Outcomes as the Steps to Success. These outcomes are aligned to measurable data points</p>	<ul style="list-style-type: none"> • Mission • Vision • Strategic Planning Process • PPEP process • Steps to Success • CSSD LCAP • Audeo LCAP • Mirus LCAP

Findings	Supporting Evidence
<p>directly tied to the California State Standards, the LCAP, and the California School Dashboard, thus leading students to become contributing citizens in society who are:</p> <ul style="list-style-type: none"> • Self-Sustaining • Academically Competent • Socially Competent and Workplace Ready • Productive/Advancing • Motivated/Self-Disciplined <p>The schools believe that students who obtain these attributes are well situated to compete in a global economy whose defining attributes and workforce needs are yet to be determined.</p> <p>Audeo, CSSD and Mirus have transformed the lives of numerous young people and are on the leading edge of educational reform, therefore fulfilling their mission of providing a model for educational change in this country.</p>	
<p>A1.2. Development/Refinement of Vision, Mission, Schoolwide Learner Outcomes: <i>There are effective processes in place to ensure involvement of all stakeholders in the development and periodic refinement of the vision, mission, and schoolwide learner outcomes.</i></p> <p>Audeo, CSSD, and Mirus have a highly effective Strategic Planning Process (SPP) in place to engage all educational partners in the development and periodic refinement of the vision, mission, and schoolwide learner outcomes. The schools utilize their SPP not only for refinement purposes, but also to help guide a process of continued achievement and to drive innovation in instruction and operations. The current SPP is the result of a systems approach to program improvement coupled with input from all staff members, educational partners, and the Leadership Team.</p> <p>Prior to officially beginning the SPP, the Leadership Team gathers information from various departments and educational partners required for data-driven decision making, which includes, but is not limited to, student achievement outcomes, enrollment information, financial considerations, MTSS trends, Dashboard Indicator progress, curriculum alignment/effectiveness, safety updates, workforce qualifications, professional learning feedback, and educational partner survey results. Audeo, CSSD, and Mirus's SPP integrates shared decision-making, responsibility, and self-reflection to support the vision, mission, and student learner outcomes in a highly effective manner.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Storybook Data • Survey Results • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard
<p>A1.3. Understanding of Vision, Mission, Schoolwide Learner Outcomes, District LCAP: <i>Students, parents, and other stakeholders of the school and business community demonstrate understanding of and commitment to the vision, mission, the schoolwide learner outcomes, and the district LCAP.</i></p> <p>The schools' students, parents, business community, and</p>	<ul style="list-style-type: none"> • Strategic Planning Process • CSSD LCAP • Audeo LCAP • Mirus LCAP

Findings	Supporting Evidence
<p>educational partners demonstrate understanding of and commitment to the vision, mission, the schoolwide learner outcomes, and the district LCAP. Their valued participation in a variety of school to home communication modes, school sponsored events, the School Site Council, English Learner Advisory Committee, Strategic Planning Process, and LCAP Development Process reflect a systems approach of information gathering to effectively impact the schools' continued process improvement to meet the needs of all learners.</p> <p>Educational partners review student learner outcomes on an ongoing basis as they are directly related to the continued refinement of the schools' LCAP Goals and Strategic Plan. Parents and students are provided with both aggregated and disaggregated data regularly through individual meetings, ParentSquare communication, Family Learning Series sessions, Open House events, Senior Exit Orientations, school emails, surveys, flyers, and website updates.</p> <p>Staff members are provided with real-time access to student achievement data as well as monthly aggregated reports through the publication of each school's Storybook. The Storybook provides monthly data and analysis regarding progress on goals and areas of success and growth for each school. All of this compiled data, along with educational partner feedback, is reviewed through the schools' Strategic Planning Process (SPP), which informs any necessary changes or updates to the LCAP. Understanding and commitment to the vision, mission, and goals is revisited with students and families throughout the school year through a variety of communication methods centered around student progress towards personalized pathway goals.</p>	<ul style="list-style-type: none"> • LCAP Development Process • School Event Agendas • School Event Flyers <ul style="list-style-type: none"> • Audeo Open House Flyer • Mirus Senior Night Flyer • Parent Square • Educational Partner Surveys • Storybook Data • School Site Council • ELAC

A2. Governance Criterion

The governing board (a) has policies and bylaws and the school's purpose is aligned with them to support the achievement of the schoolwide learner outcomes, academic standards, and college- and career-readiness standards based on data-driven instructional decisions for the school; (b) delegates implementation of these policies to the professional staff; and (c) monitors results regularly and approves the single schoolwide action plan/SPSA and its relationship to the Local Control and Accountability Plan (LCAP).

Findings	Supporting Evidence
<p>A2.1. Understanding the Role of the Governing Board and District Administration: <i>The school community understands the governing authority's role, including how stakeholders can be involved.</i></p> <p>At Audeo, CSSD and Mirus, the school community understands the governing authority's role, including how educational partners can be involved to support the high achievement for all students. Audeo, CSSD and Mirus are directly funded independent charter schools operated by California non-profit public benefit corporations. Audeo and CSSD are governed by the Student Success Programs Non-profit Board of Directors. And Mirus is governed by the Audeo Charter School Non-profit</p>	<ul style="list-style-type: none"> • Board Policies • Board Bylaws • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes • Articles of Corporation

Findings	Supporting Evidence
<p>Board of Directors.</p> <p>The Board of Directors (BODs) core responsibilities are to ensure that each school’s policies and bylaws are aligned with its vision and mission and to support and monitor the achievement of all students, including short- and long-term instructional, operational and fiscal objectives. School staff, parents and community members are effectively informed of opportunities to address the BODs through a variety of methods, including public postings, website posting, email and invitations. BODs Meetings are accessible to educational partners at every resource center via teleconference. Additionally, there is a parent seat included in Board membership.</p>	
<p>A2.2. Relationship between Governing Board and School: <i>The school’s stakeholders understand the relationship between the governing board’s decisions, expectations, and initiatives that guide the work of the school.</i></p> <p>CSSD, Audeo and Mirus educational partners understand the relationship between the governing board’s decisions, expectations, and initiatives that guide the work of the school and supports the high achievement for all students. BODs meet quarterly to review instructional and operational data, including student performance and engagement results, staffing operational updates and financial reports. The CEO reports to the BODs and is responsible for the short- and long-term objectives, growth and strategic plans for the school.</p> <p>Board Policies clearly delineate the roles of the BODs and school administration. Furthermore, at quarterly, annual and special board meetings the agendas are focused on supporting the school’s vision, mission, schoolwide learner outcomes, monitoring student progress, engaging parents and community participation in site governance, implementing compliant procedures and reviewing program effectiveness in alignment with the LCAP.</p> <p>Through the Strategic Planning Process, each school develops annual Strategic Initiatives with educational partners involvement and input. The school collects educational partners input through a variety of methods, including surveys, meetings, committees, emails and school events. Strategic Initiatives align with the LCAP Development Process and are focused on meeting the educational needs of the school community while also increasing student achievement and academic outcomes for all students. While all educational partners are involved in the development of annual school Initiatives, final review is conducted by the BODs.</p>	<ul style="list-style-type: none"> • Board Policies • Board Bylaws • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes
<p>A2.3. Uniform Complaint Procedures: <i>The school leadership understands and utilizes the Uniform Complaint Procedures from the district.</i></p> <p>The Leadership Team at CSSD, Audeo and Mirus understands</p>	<ul style="list-style-type: none"> • CSSD Uniform Complaint Procedures • Audeo Uniform Complaint Procedures • Mirus Uniform Complaint Procedures

Findings	Supporting Evidence
<p>and utilizes the Uniform Complaint Procedures. The Leadership Team regularly reviews, updates and posts the school’s Uniform Complaint Procedures. The procedure is referenced during staff development days and trainings, making certain that staff understands its importance and how it should be used. The procedure is also posted on the school website and in the Parent and Student Handbook.</p> <p>Every Resource Center displays contact information for complaint resolution. Each school is evaluated on its governance through its annual charter review process focusing, in part, on resolving internal and external complaints. Each school has consistently met the highest level of compliance in this regard.</p>	<ul style="list-style-type: none"> • CSSD Student and Parent Handbook • Audeo Student and Parent Handbook • Mirus Student and Parent Handbook

A3. Leadership: Data-Informed Decision-Making and Continuous School Improvement Criterion

Based on multiple sources of data, the school leadership, parent/community, and staff make decisions and initiate activities that focus on all students achieving the schoolwide learner outcomes, academic standards, and college- and career-readiness standards. The school leadership and staff annually monitor and refine the schoolwide action plan/SPSA and make recommendations to modify the LCAP as needed.

Findings	Supporting Evidence
<p>A3.1. Broad-Based, Inclusive, and Collaborative: <i>The school’s broad-based, inclusive, collaborative planning process is a continuous improvement cycle that a) assesses data to determine student needs, b) collaboratively determines and implements strategies and actions and c) monitors results and impact on student success.</i></p> <p>CSSD, Audeo and Mirus’s highly effective continuous improvement cycle assesses data to determine needs, collaboratively determines and implements strategies and actions, and monitors results and impact on student learning through Strategic Planning, a systemic 11-step process. The schools use their Strategic Planning Process (SPP) to achieve the vision and mission, meet educational partner and authorizer requirements, and drive innovation in operations and instruction. The current SPP is the result of several cycles of refinement as lead by the Senior Leaders with input from the Leadership Team, school staff, and educational partners.</p> <p>Prior to officially beginning the SPP, the Leadership Team gathers information required for data-driven decision making, which includes, but is not limited to, student achievement outcomes, enrollment information, financial considerations, MTSS trends, Dashboard Indicator progress, curriculum alignment/effectiveness, safety updates, workforce qualifications, professional learning feedback, and educational partner survey results. CSSD, Audeo and Mirus’s SPP integrates shared decision-making, responsibility, and self-reflection to support the vision, mission, and student learner outcomes in a highly effective manner.</p> <p>Once the Strategic Plan to support student learning and improved outcomes is approved, the Leadership Team</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting agendas • Educational Partner Surveys • Storybook Data <ul style="list-style-type: none"> • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard • Strategic Initiatives • Staff/Teacher scorecards • Performance evaluations

Findings	Supporting Evidence
<p>collaborates with all workforce members to create individual scorecards (evaluations). The scorecards link each member to specific strategic initiatives within the plan, which are also aligned to the LCAP and School Dashboard, therefore connecting all staff members to accomplishing the organizational goals. Within each strategic initiative are Goals, Action Plans, and Measures, which cascade to the individual within CSSD, Audeo and Mirus.</p> <p>The Leadership Team performs a data analysis on a monthly basis to determine progress on goals, any current trends, and unexpected impacts on outcomes. If the performance is not on track to meet the expected target, a collaborative plan is created to proactively affect the summative results in a positive manner. This is possible due to the agility of the organization coupled with the availability of real-time data. Continuous improvement, innovation, and refinement is achieved through regular analysis of the effectiveness and integration of this process. The SPP cycle concludes with a review of key learnings and performance evaluations that align to strategic initiatives and student outcomes. Updates are then made to the improvement cycle based on these findings and inputs.</p>	
<p>A3.2. School Action Plan/SPSA Correlated to Student Learning: <i>The school's schoolwide action plan/SPSA is directly correlated to and driven by the analysis of student achievement data and other data and aligned with district LCAP.</i></p> <p>CSSD, Audeo and Mirus utilize the LCAP and Federal Addendum to serve as the SPSA, which meets the ESSA school planning and engagement requirements. Through its Strategic Planning Process (SPP), CSSD, Audeo and Mirus ensure that each school's LCAP actions are directly correlated to and driven by the analysis of student achievement data, student group needs, college and career readiness inputs, and the California School Dashboard indicator outcomes. Upon completion, the Strategic Plan drives the school's Strategic Initiatives that guide the work needed to accomplish the actions required for continuous improvement.</p> <p>The Storybook, published monthly, is the school's vehicle for reporting aggregated and disaggregated data, allowing for continual monitoring of the effectiveness of the Strategic Initiatives in real time so any needed adjustments can be made immediately. All of these inputs and data are directly reflected in each school's LCAP.</p>	<ul style="list-style-type: none"> • CSSD LCAP • Audeo LCAP • Mirus LCAP • Strategic Planning Process • Storybook Data • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard • Strategic Initiatives • Performance Evaluations
<p>A3.3. Collective Accountability to Support Learning: <i>The school leadership and staff demonstrate shared decision-making, responsibility, and self-reflection on actions and accountability for implementing practices, programs, actions, and services that support student learning.</i></p> <p>CSSD, Audeo and Mirus's Strategic Initiatives, which derive from the Strategic Planning Process, ensure that all school staff share in the decision-making, responsibility, and self-reflection on actions and are held accountable for implementing practices,</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Strategic Initiatives • Storybook Data • Staff/Teacher Scorecards • Performance Evaluations

Findings	Supporting Evidence
<p>programs, actions, and services that support student learning. Each staff member's outcomes relating to student support metrics are reported monthly in the schools' Storybook, which is distributed to the Leadership Team and all staff members. If performance is not on track to meet expected targets, then a collaborative plan is put in place to proactively impact those outcomes. Staff evaluations are, in part, based upon the outcomes required in each Strategic Initiative for which that staff member is responsible.</p>	
<p>A3.4. Internal Communication and Planning: <i>The school has effective existing structures for internal communication, planning, and resolving differences.</i></p> <p>CSSD, Audeo and Mirus's methods for internal communication, planning, and resolving differences among the staff and/or administration are highly effective. The schools' Collaboration and Knowledge Management System (CKMS) delineates methods of sharing information, frequency with which information is shared, and which stakeholders are involved in each communication segment. The schools blend and correlate data from each segment to build new understandings, plans for the future, and to resolve differences among educational partners. The schools have many tools in place to help facilitate this process, for example an internal SharePoint website titled, "The Wave," various collaborative platforms via Microsoft Office Suite, and through staff surveys after each professional learning session and throughout the school year.</p> <p>In addition, both the Senior Leaders and the Leadership Team engage the entire workforce, students, and other key partners through the Leadership Communication Plan. The Leadership Communication Plan includes all mediums and methods used to accomplish two-way communication. Key decisions are primarily communicated through in person or virtual meetings, over email, or by phone. The Leadership Team is directly involved in motivating school staff through frequent communication largely focused around the organization's high performance and program successes. The Senior Leaders and Leadership Team also recognize employees who demonstrate exceptional embodiment of the Vision, Mission, Values, and Core Competencies throughout the school year.</p>	<ul style="list-style-type: none"> • Each School's CKMS • Leadership Communication Plan • the WAVE • Microsoft Office Suite • Staff Surveys

A4. Staff: Qualified and Professional Development Criterion

Qualified staff and leadership facilitate achievement of the student academic standards and the schoolwide learner outcomes through a system of preparation, induction, and ongoing professional development. There is a systematic approach to continuous improvement through professional development based on student performance data, student needs, and research.

Findings	Supporting Evidence
<p>A4.1. Qualifications and Preparation of Staff: <i>The school has confidence in district and school procedures to ensure that leadership and staff are qualified based on staff background, training, and preparation. The processes to assign staff members and provide appropriate orientation for all assignments maximizes the expertise of the staff members in</i></p>	<ul style="list-style-type: none"> • HR Policy Manuals • Hiring Process Checklist • New Employee Forms

Findings	Supporting Evidence
<p><i>relation to impact on quality student learning.</i></p> <p>CSSD, Audeo and Mirus are highly effective at implementing procedures to ensure that leadership and staff are qualified based on staff background, training and preparation. Staff members are only assigned to positions that they are qualified and prepared to provide services to support high achievement of all students. As directly funded charter schools, each school is responsible for recruitment, hiring and training of its own staff. The Human Resources (HR) Department is committed to hiring workforce members who are highly professional, independent, self-motivated and high-energy people who speak for themselves. All qualified applicants complete a Work Styles Behavior Survey and HR only advance candidates who demonstrate a low-risk factor. In addition, applicants complete an initial assessment aligned to the job description. For example, instructional staff take a math assessment and support staff take an office skills assessment.</p> <p>Selected applicants are invited to participate in a first-level panel interview, as appropriate to the workforce segment in which they are applying. During the interview phase, applicants are asked questions specifically designed to confirm knowledge and alignment to the school's culture and Vision/Mission/Values. Applicants who are recommended for a second-level interview will meet with Senior School Leadership, including the Founder/CEO.</p> <p>HR thoroughly checks references for all candidates, performs criminal background checks through the Department of Justice and requires verification of TB test results prior to employment.</p> <p>Upon hire, new workforce members complete a comprehensive onboarding process that includes a day-to-day training plan. For new teachers, this includes a 10-day training plan with a site mentor teacher. The goal of the 10-day training plan is to ensure that new teachers acquire the skills and knowledge to effectively utilize key school instructional platforms, including School Pathways Student Information System, Edgenuity, Illuminate, NWEA, Achieve3000 and AltusWAVE to support student engagement and achievement.</p> <p>While staff is initially assigned by HR to fill current vacancies, staff is able to request placement for the following year through the annual Leadership Planning Form. This staff survey is a key component of the Strategic Planning Process to determine staff work assignment preferences, department roles/responsibilities and interest in leadership opportunities, including Executive Studies and Fellows Projects.</p>	<ul style="list-style-type: none"> • EDJOIN Postings and Applications <ul style="list-style-type: none"> • Teacher Job Posting • RCA Job Posting • CTR Job Posting • Department of Justice Criminal Background Check Process • Math Assessment • Work Styles Behavior Survey • Office Skills Assessment • Onboarding plans
<p>A4.2. Professional Development and Learning: <i>The school effectively supports professional development/learning with time, personnel, material, and fiscal resources to facilitate all students achieving the academic, college- and career-readiness standards, and the schoolwide learner outcomes.</i></p>	<ul style="list-style-type: none"> • Altus University Catalog • Altus University

Findings	Supporting Evidence
<p>CSSD, Audeo and Mirus is highly effective at supporting professional development/learning with time, personnel, material and fiscal resources to facilitate all students achieving the academic, college- and career-readiness standards and the school wide learner outcomes. A key component of each school's Collaboration and Knowledge Management System (CKMS) is Altus University (AU). AU is the professional learning system available to all segments of the workforce. AU sessions incorporate school-wide initiatives to improve student learning, particularly in Mathematics and English Language Arts.</p> <p>AU sessions provide staff the time and space to explore curriculum content necessary to provide quality instruction to all students. AU instructors build the capacity of the participants to use frameworks, standards alignment documents and instructional pacing guides to support teaching content standards. Assessment and instructional strategies are incorporated into AU sessions so that teachers are using formative assessment strategies to inform instruction to a diverse student population.</p> <p>In addition to the AU sessions offered to staff, credentialed personnel have the opportunity to participate in training provided by the local County Offices of Education, California Charter School Association (CCSA), California Consortium for Independent Study (CCIS) and local colleges and universities. Each school continues to partner with Leading Edge Certification (LEC), a national certification for educational technology. Through this certification process, teachers learn how to effectively facilitate student learning online or in blended settings, utilize web resources to support and deepen student understanding of course content.</p>	
<p>A4.3. Measurable Effect of Professional Development on Student Learning: <i>There are effective processes in place to assess the measurable effect of professional development on teacher practice and the impact it has on student performance.</i></p> <p>CSSD, Audeo and Mirus have highly effective processes in place to assess the measurable effect of professional development on teacher practice and the impact it has on student performance. At the end of each AU session, participants complete an evaluation to provide the school with feedback related to satisfaction, usefulness, learning and additional areas for follow-up. Feedback is provided to the school's curriculum departments to use as part of their ongoing Professional Learning Communities (PLCs) and plan for additional AU sessions. The goal for AU sessions is that 90% of staff will report high levels of relevance and satisfaction as indicated by an average rating of 4 on training evaluations.</p> <p>The Curriculum, Professional Learning and Accreditation Administrator also publishes a monthly and cumulative Professional Development Participation Report that summarizes staff participation in AU sessions, including curriculum content and general enrichment. The goal for</p>	<ul style="list-style-type: none"> • Altus University Survey Results • Altus University Cumulative Participation Report • Teaching Observation Form

Findings	Supporting Evidence
<p>teachers is to participate in a total of 60 hours or more of annual professional development, with at least 10 hours being math related.</p> <p>Each teacher, in collaboration with their instructional leader, has a professional development plan for the school year. Each teacher’s plan is unique, and is based upon their student outcomes, including student achievement in Mathematics and English Language Arts as measured by Smarter Balanced Assessments (SBA). Each teacher’s professional development plan also takes into consideration their areas of expertise and which tutoring sessions they will be leading at their resource center. Ultimately, school instructional leaders conduct formal and informal teaching observations to verify that teachers are implementing key instructional strategies and resources acquired from AU sessions and how they impact student learning and engagement.</p>	
<p>A4.4. Supervision and Evaluation: <i>The school implements effective supervision and evaluation procedures in order to promote professional growth of staff.</i></p> <p>CSSD, Audeo and Mirus implement highly effective supervision and evaluation procedures in order to promote professional growth of staff. To exceed performance expectations, each workforce member’s performance is monitored through an individualized scorecard that is directly aligned to Strategic Initiatives. Teacher scorecards include targets related to student engagement and achievement indicators, college/ career readiness indicators, English Learners progress towards English Language proficiency and other key student outcomes. At the end of the school year, each teacher meets with their instructional leader to review their performance scorecard, reflect on successes/challenges and set goals for the coming year. Teachers who score an overall rating of Needs Improvement will participate in Professional Growth Trainings (PGT). Each PGT session is led by a knowledgeable and experienced staff member who have demonstrated successful outcomes and can share research and best practices related to certain elements of the teacher scorecard.</p> <p>A Monthly Storybook is published and made viewable to all staff. Student learner outcomes are organized by resource center, teacher and student groups to aid in data analysis. These Monthly Storybooks allow leadership team members, supervisors and instructional staff to identify performance trends, weaknesses and opportunities. Instructional leaders utilize these Monthly Storybooks to adjust teacher’s individual professional development plans and/or provide additional coaching and mentoring opportunities. Teachers who demonstrate strong student outcomes in certain areas can serve as mentor teachers for colleagues and share their best practices.</p>	<ul style="list-style-type: none"> • Strategic Initiatives • Teacher Scorecard • PGT Calendar • Monthly Storybook

Findings	Supporting Evidence
<p>A4.5. Communication and Understanding of School Policies and Procedures: <i>The school implements a clear system to communicate administrator and faculty written policies, procedures, and handbooks that define responsibilities, operational practices, decision-making processes, and relationships of leadership and staff.</i></p> <p>CSSD, Audeo and Mirus are highly effective at implementing a clear system to communicate administrator and faculty written policies, procedures, and handbooks that define responsibilities, operational practices, decision-making processes, and relationships of leadership and staff. The communication plan relies on multiple methods and settings to educate the workforce, including All Staff Meetings, Resource Center Meetings, Instructional Meetings and Altus University Sessions. Senior Leadership Team members also utilize email to send direct messages to the entire workforce related to policies, procedures and operations. And lastly, leadership team members regularly invite all members of the workforce to visit them in the administrative office to discuss questions/ concerns or provide input and feedback.</p>	<ul style="list-style-type: none"> • All Staff Meeting Agendas • Instructional Meeting Agendas • Employee Handbook

A5. Resources Criterion

The human, material, physical, and financial resources are sufficient and utilized effectively and appropriately in accordance with the legal intent of the program(s) and LCAP to support students in accomplishing the schoolwide learner outcomes, academic standards, and college- and career-readiness standards.

Findings	Supporting Evidence
<p>A5.1 Resource Allocation Decisions: <i>The school leadership and staff are involved in the resource allocation decisions. There is a relationship between the decisions about resource allocations, the district’s LCAP and the school schoolwide action plan/SPSA, the school’s vision, mission, the schoolwide learner outcomes, major student learner needs, academic standards, and college- and career-readiness standards.</i></p> <p>The school leadership and staff are involved in the resource allocation decisions. The decisions about resource allocations are aligned to each school’s LCAP, vision, mission, SLOs, major student learner needs, academic standards, and college and career readiness standards. The Founder, CBO, and Executive Director make up the Senior Management Team. Joining them on the Leadership Team are the Administrator of Instructional Services, Curriculum, Professional Learning, and Accreditation Administrator, Equity and Inclusion Administrator, Human Resources Administrator, Director of Operations and Technology, Student Services Coordinator, Chief of Staff & Compliance Officer, Administrator of Quality, Performance, and Planning, Special Education Coordinator, External Relations Officer, and Partnership and Development Coordinator. The Leadership Team is responsible for guiding the implementation of the strategic objectives, developing policies and procedures that support teachers and students, producing positive outcomes relating to student achievement,</p>	<ul style="list-style-type: none"> • Adopted Operational Budget and Budget Assumptions • CSSD LCAP • Audeo LCAP • Mirus LCAP • Strategic Planning Process • Leadership Team Meeting Agendas • Altus Connect Program • Ed Ladder MOU • ELLevation Contract • Renovated Resource Centers <ul style="list-style-type: none"> • CSSD • Audeo • Mirus

Findings	Supporting Evidence
<p>and supervising the day-to-day management of the schools. The Leadership Team takes a systematic approach to the organization's sustainability, including: achieving financial solvency and growth, attracting and retaining highly qualified staff, maintaining high quality and updated instructional and operational resources, and preparing for the future with mentorship processes to ensure positive succession.</p> <p>The schools' leadership works with all educational partners to develop and update the LCAP annually in support of the schools' focus on California's eight educational priorities as well as addressing critical learner needs (all students and by student group), achievement of positive academic results, and college and career readiness. Examples of items recently included in the budget to address critical learner needs include: Partnership and Subscription to ELlevation to accelerate English Learner (EL) language proficiency gains, Altus Connect program to provide students with laptops and mobile internet connectivity to access online content, facility renovations to provide optimal instruction and a safe learning environment, a system-wide assessment platform (Illuminate) to refine instruction and curriculum via formative and summative assessments, Cengage Edge Level B curriculum to better support EL proficiency via Designated ELD, additional on-site and virtual tutoring support in ELA and Math, Achieve3000 to support literacy gains for ELs and struggling readers, Meal Program to provide students with nutritious food options while at the resource center, waived fees for dual enrollment and early college credit coursework, and Edgenuity MyPath curriculum to provide online learning intervention with data-driven differentiated instruction.</p> <p>The schools' multi-year budget, which is based upon the needs outlined in the LCAP and school's Strategic Plan, is reviewed and updated periodically by the CBO and the Leadership Team.</p>	
<p>A5.2 Practices: <i>There are district processes and practices in place for developing an annual budget, conducting an annual audit, and at all times conducting quality business and accounting practices.</i></p> <p>CSSD, Audeo and Mirus are highly effective in the processes and practices in place for developing an annual budget, conducting an annual audit, and conducting quality business and accounting practices at all times. Each school uses a highly effective, systematic approach that is fully responsive in ensuring that financial and other resources are available to support the schools' Strategic Initiatives and LCAP while meeting the organization's obligations. Cash flow analysis of financial resources are prepared with a focus on annual operating budget and current liabilities.</p> <p>The Board of Directors and Senior Leaders monitor the financial performance of the school by comparing and analyzing the actual revenues and expenditures with the adopted budget three times a year during Board meetings. Tracking costs and resources allows Senior Leaders to make effective, educated</p>	<ul style="list-style-type: none"> • Audeo Corp Internal Fiscal Control Policies • 2021-22 Audited Financial Statements <ul style="list-style-type: none"> • CSSD Audited Actuals • Audeo Audited Actuals • Mirus Audited Actuals • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes

Findings	Supporting Evidence
<p>decisions in order to ensure fiscal solvency. The schools maintain awareness of pending or new legislation that impacts funding by attending state legislative meetings, through their membership in two state and one national charter school advocacy organization, and by subscribing to Politico Pro, a nonpartisan policy expert organization. Through these modes, the schools can make informed decisions in advance of proposed legislation that affects education, charter schools, and budget issues.</p> <p>The Chief Business Officer (formerly an auditor for SDUSD) has been a leader in developing charter school financing with 4 decades of experience. The CBO and staff are subject to regular independent audits with reports submitted to the Senior Leaders, Board of Directors, State Controller, and California Department of Education (CDE). An outside independent auditor conducts annual audits of financial records, which employ Generally Accepted Accounting Principles (GAAP). The audits ensure that all records fairly represent the financial condition of the schools and are intended to find and report possible fraud and inefficiency. Since each school's inception, there have not been any qualifications or negative exceptions noted. The State Board of Education (SBE) conducts reviews of financial and operational processes, procedures, and records to ensure compliance and fiscal solvency as well.</p> <p>CSSD, Audeo and Mirus have established Internal Control procedures to assist the organization in attaining operational goals and guiding principles, producing reliable financial reports, and ensuring compliance with applicable laws and regulations. Established Internal Control procedures accomplish the following: prevent management from overriding internal controls, ensure ongoing state and federal compliance, assure the Board of Directors that the internal control is sound, help identify and correct inefficient processes, and ensure that employees are aware of the expectation that proper internal controls are to be utilized. The schools adhere to systems of checks and balances, segregation of duties, staff cross-training, use of pre-numbered documents, asset security, and timely reconciliations.</p> <p>The Board of Directors and Senior Leaders are fiscal stewards who are fully aware that strict adherence to the established internal controls provides the means to direct, monitor, and measure an organization's assets and resources. They play an important role in protecting the assets from fraud, abuse, or misappropriation. The Chief Business Officer oversees the integration of all internal control components into one cohesive structure.</p>	
<p>A5.3 Facilities Conducive to Learning: <i>The school's facilities are safe, functional, well-maintained, and adequate to meet the students' learning needs and support the educational program (i.e., accomplish the vision, mission, and the schoolwide learner outcomes).</i></p>	<ul style="list-style-type: none"> • School Safety Plan • Safety Committee Meeting Agendas • Safety Ambassador Meeting Agendas

Findings	Supporting Evidence
<p>All CSSD, Audeo and Mirus facilities are well equipped to provide every student with a safe, functional, well maintained, equitable, and innovative resource center to meet all students' learning needs and to support the educational program's mission of a personalized academic experience. The resource centers have been renovated to provide "classrooms of the future" with the inclusion of various updated technology options, environmentally friendly lighting and water stations, and comfortable sitting options similar to what one would encounter in a modern workspace.</p> <p>To ensure that all resource centers are safe, clean, and orderly environments that nurture student learning, the schools have established the following:</p> <p>School Safety Plan: A school-wide Emergency Plan and set of procedures for safety drills that are held quarterly by the Safety Ambassador at each resource center.</p> <p>Safety Committee and Ambassadors: Every resource center is represented on the Safety Committee by an assigned Safety Ambassador. Each Safety Ambassador is provided training and materials for handling medical emergencies. They focus on ensuring all staff and students are using best practices in regards to safety processes and safety compliance while in the resource center. School safety procedures are reviewed and practiced on a regular basis with staff and students. These procedures include earthquake drills, fire evacuation plans, and lockdown process. The Safety Committee follows all state guidelines to create and update an annual compliant School Safety Plan.</p> <p>Resource Center (RC) Design: The RC layouts provide spacious, comfortable, and attractive environments that are conducive to teaching and learning. All RCs are equipped with upgraded safety measures including an auto-lock door feature, riot film on glass windows, and evacuation plans at each exit.</p> <p>Technology Student Use Contract and Suspension/Expulsion Policy: Parents and students sign a Technology Student Use Contract and a Suspension/Expulsion Policy upon enrollment at CSSD, Audeo and Mirus. The Technology Student Use Contract ensures that every student has access to internet and technology for learning opportunities and uses the technology appropriately. The Suspension/Expulsion Policy reinforces the expectation of a learning environment that is safe and supportive for all staff and students.</p> <p>CPR/First Aid: All teachers are trained in CPR/First Aid as a means of providing students with aid in emergencies from minor injuries to life-threatening situations.</p> <p>Epi Pen and AED Training: All teachers are trained in the administration of Epinephrine auto injectors for students suffering from anaphylactic shock and other related emergencies. Teachers are also trained to use an AED, or</p>	<ul style="list-style-type: none"> • Technology Student Use Policy • CSSD Suspension/ Expulsion Policy • Audeo Suspension/ Expulsion Policy • Mirus Suspension/ Expulsion Policy • CPR/First Aid training • EpiPen and AED training • ALICE training • Bloodborne Pathogen training • Mandated Reporter training • Earthquake drill, fire evacuation, and lockdown procedures quarterly • Monthly check of fire extinguisher and EpiPen • Safety backpacks for field trips • Resource Center visits

Findings	Supporting Evidence
<p>automated external defibrillator, to help re-establish an effective heart rhythm in those experiencing sudden cardiac arrest. All RCs are equipped with Epi Pens and an AED machine.</p> <p>Teacher Training on Specific Illness: Staff nurses train specific staff members who deal on a regular basis with students with specific illnesses such as epilepsy and diabetes.</p> <p>ALICE Training: All teachers and on-site staff members are trained in Active Shooter Response tactics in order to effectively respond to a violent critical incident.</p> <p>Bloodborne Pathogen Training: All staff members participate in this state mandated training regarding the proper handling of bodily fluids.</p> <p>Mandated Reporter Training: All staff members participate in this state mandated training so they may carry out their responsibilities properly and understand their critical role in the lives of children and families.</p> <p>Custodial Services: Custodial services provide routine cleaning and sanitization of resource centers daily.</p>	
<p>A5.4 Instructional Materials and Equipment: <i>The policies and procedures for acquiring and maintaining adequate instructional materials and equipment, such as textbooks, other printed materials, instructional technology, manipulatives, and laboratory materials are effective.</i></p> <p>CSSD, Audeo and Mirus have a highly effective system for acquiring and maintaining adequate instructional materials and equipment. Each Department Chair is responsible for the instructional inventory and the replacement of consumable materials needed to support student achievement each year. For example, during Spring semester, the Science Department Chair takes an inventory of materials on hand at each resource center needed to support Science wet labs. They then create a purchase order to fill those needs.</p> <p>Textbooks, library media resources, and other curriculum items needed to support the instructional program are ordered annually by the Curriculum, Professional Learning, and Accreditation Administrator after a reconciliation of the inventory of materials on hand as compared to expected student enrollments for the upcoming school year. The Director of Operations and Technology orders the technology tools, equipment, and software each year in alignment with program needs, the schools' LCAP, and the Strategic Initiative goals.</p> <p>The schools utilize the cloud-based accounting and financial management system, NetSuite, as their main purchasing platform. Purchase orders indicate the LCAP initiative that is being addressed by the purchased item(s) and whether a particular student group is supported by the purchase. Every purchase order is reviewed carefully by the Finance</p>	<ul style="list-style-type: none"> • Inventory Reports • Budget Process • Purchase Order Process • NetSuite • TME

Findings	Supporting Evidence
<p>Department for adherence to school budget parameters prior to being processed.</p> <p>All textbooks and student-provided instructional technology is labeled and entered into Traceability Made Easy (TME), the schools' system for tracking instructional resources, materials, and other assets. Reports are generated and reviewed regularly to ensure that all assets are accounted for appropriately.</p>	
<p>A5.5 Resources for Personnel: <i>Resources are available and used to enable the hiring, nurturing, and ongoing professional development of a well-qualified personnel for all programs.</i></p> <p>CSSD, Audeo and Mirus are highly effective at providing resources to enable the hiring, nurturing, and ongoing professional development of a well-qualified personnel for all programs. Stringent financial policies and procedures enable CSSD, Audeo and Mirus to attract and retain highly qualified staff and to provide ongoing professional development that supports all facets of teaching and learning within the school. The Human Resources Department employs a consistent process for hiring new employees, and each school's operating budget includes staff recruitment, training, and continued professional learning. The schools' employment qualifications are consistent with the California Commission on Teacher Credentialing (CCTC) requirements for teachers in an independent study, multiple subject, self-contained resource center. While the schools select teachers with content expertise, a major focus of the hiring process is selecting individuals who are instructional specialists, can understand and support the whole child, and embrace the vision and mission of a personalized academic experience to meet the needs of every learner.</p> <p>The schools' professional learning system, Altus University, equips faculty and instructional staff with the tools necessary to meet the changing needs of all students and specific student groups as well as the educational community as a whole. New employees are provided with continuous support during their first year of employment via the New Teacher Training (NTT) program. This program incorporates small group training sessions with experienced faculty, one-on-one supports, informal feedback, formal observations, access to a wide variety of professional learning opportunities, and a mentor teacher.</p> <p>Ongoing professional development opportunities are provided both virtually and on-site through Altus University, a school within a school for the purpose of professional learning. Teachers and staff members are also encouraged to attend seminars, workshops, and webinars offered by the CDE, local universities, the local county offices of education, and professional associations. As a strategy to improve student academic achievement and facilitate continuous improvement, teachers meet annually with the Administrator of Instructional Services and/or Learning Lead to develop individual action plans for professional development. The objective of this planning is to:</p>	<ul style="list-style-type: none"> • HR policies and procedures • Altus University Catalog • NTT Plan • Leadership Planning Form

Findings	Supporting Evidence
<ul style="list-style-type: none"> • Deepen teachers’ content knowledge and enhance their skills in understanding and organizing subject matter for student learning (all students and student groups) • Increase teacher knowledge of the standards and instructional methods in all core subject areas to ensure students’ mastery of the standards • Equip teachers with the skills to implement assessment as an essential strategy in personalizing student learning 	

A6. Resources Criterion [Charter Schools only]

The governing authority and the school leadership execute responsible resource planning for the future. The school has developed policies, procedures, and internal controls for managing the financial operations that meet state laws, generally accepted practices, and ethical standards. The school is fiscally solvent and uses sound and ethical accounting practices (budgeting/monitoring, internal controls, audits, fiscal health, and reporting).

Findings	Supporting Evidence
<p>A6.1: Long-range Financial (and Other Resources) Plan and Stakeholder Involvement: <i>The school regularly involves stakeholders in the review of its long-range plan/capital needs (and other resources) in relation to the school’s vision, mission, and schoolwide learner outcomes. Decisions about resource allocation are directly related to the school’s vision, mission, and schoolwide learner outcomes.</i></p> <p>The CSSD, Audeo and Mirus are highly effective in providing for long-range needs and involving stakeholders in its allocation decision. As part of the annual Strategic Planning Process, the Leadership collaborate with all stakeholders, or educational partners, to develop and update the annual LCAP, which supports the achievements of California’s eight educational priorities as well as addressing critical learner needs, achievements of academic standards and the college and career readiness standards. CSSD, Audeo and Mirus’s multi-year budget is based upon the needs outlined in the LCAP, the school’s Strategic Plan, and the annual Strategic Initiatives is reviewed and updated periodically by the Chief Business Administrator, Finance Administrator, and the Leadership Team. The LCAP is designed to increase academic engagement and achievement for all students, but with special emphasis on closing achievement gaps that may exist for underserved student groups, including Low Income, English Learners and Foster Youth.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting Agendas • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • CSSD LCAP • Audeo LCAP • Mirus LCAP • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes
<p>A6.2: Regular Accounting and External Audit Procedures: <i>The school has written policy that defines internal controls, contracts, regular accounting, and external audit procedures.</i></p> <p>CSSD, Audeo and Mirus have a highly effective written policy that defines internal controls, contracts, regular accounting, and external audit procedures. Each school has established internal control over its operations by setting goals, objectives, budgets, and performance expectations. Internal controls are the foundation of sound financial management. They include accounting policies and procedures that help reasonable</p>	<ul style="list-style-type: none"> • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • Budget Assumptions • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes

Findings	Supporting Evidence
<p>assurance that the school is achieving its objectives, goals, and fiscal measures by doing the following: ensure that operations are effective and efficient; safeguard and preserve the school’s assets; protect against improper disbursements; ensure that unauthorized obligations cannot be incurred; provide accurate and reliable financial information; reduce the risk; and promote detection of fraud and abuse; ensure compliance with applicable laws and regulations; and ensure adequate documentations of all transactions. CSSD, Audeo and Mirus follow and adhere to generally accepted accounting principles (GAAP). Each school processes accounting transactions and prepares financial reports for unaudited actuals and auditing purposes using nonprofit reporting methods and governmental accounting standards. CSSD, Audeo and Mirus follow and observes the California Accounting Manual (CSAM) issued by the CDE’s School Fiscal Services Division. The CSAM provides guidance for charter school accounting. Moreover, financial statements are fairly presented in conformity with GAAP. Each school contracts the services of an external auditor approved and certified by the CDE to perform the annual independent audits of the school using government auditing standards. CSSD, Audeo and Mirus comply and adhere to the requirements of the Annual Audits Guide for K-12 LEAs and the State Compliance Report. Audits of each school is consistently free from findings and exception. Additionally, CSSD, Audeo and Mirus also comply with federal and state assurances and requirements for LCFF certification and other entitlement or grant funds. Each school complies with mandatory financial reporting such as Interim Reports, Preliminary Operational Budget, Unaudited Actuals and Audit reports annually.</p>	<ul style="list-style-type: none"> • Mirus Board Meeting Agendas and Minutes • State Audit Guidelines • Internal Fiscal Control Policies • 2021-22 Audited Financial Statements <ul style="list-style-type: none"> • CSSD Audited Actuals • Audeo Audited Actuals • Mirus Audited Actuals
<p>A6.3: Processes for Implementation of Financial Practices: <i>The school employs accountability measures to assure that personnel follow fiscal policies and procedures.</i></p> <p>CSSD, Audeo and Mirus are highly effective in employing accountability models are in place to frequently assess, evaluate, and revise processes to support student achievement and the long-term viability of the school. Board Policies and internal procedures have been developed, implemented, and are utilized to accomplish the following: Prevent management from overriding internal controls; ensure ongoing state and federal compliance; assure the governing board that the internal control system is sound; help identify and correct inefficient processes; and ensure that employees are aware of the expectation that proper internal controls are utilized. The School Internal Fiscal Control Policy includes, system of checks and balances, segregation of duties, staff cross-training, use of pre-numbered documents, asset security, and timely reconciliations. The School adheres to the Bank Card or Credit Card Policy and Procedures. School internal fiscal control policies and procedures includes who is authorized to sign contracts, write checks, and release institutional funds; the monitoring of payroll information; the review of bank reconciliations and deposits/withdrawals of all school financial accounts; and the policies and procedures</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Most Recent Audit Results • Accounting Procedures • Board Policies • Purchasing Documentation • Internal Fiscal Control Policies

Findings	Supporting Evidence
<p>for the use of credit cards. Audits provide an independent assessment of the accounting controls. Charter School uses the services of an independent certified public accountant (CPA) to conduct audits of financial records. Part of the audit process includes examining the bookkeeping and accounting procedures to identify waste, fraud, or inefficiency. Proper accounting procedures are examined to ensure accuracy and reliability of accounting data. Actual expenditures and income are compared against budgeted amounts. The auditor has issued an unqualified opinion on all past audits, which means no significant deviations from Generally Accepted Accounting. Additionally, while it is not required, Charter School engages an outside audit firm to conduct monthly audits of documentation (student work records) by which the school receives ADA funding. This process assists the school in ensuring transparency and accuracy in all aspects of its funding determination.</p>	
<p>A6.4: Budgeting Process — Transparency: <i>The school develops and monitors its annual budgeting process to ensure transparency and stakeholder involvement.</i></p> <p>CSSD, Audeo and Mirus are highly effective at developing and monitoring its annual budgeting process to ensure transparency and stakeholder involvement through the Strategic Planning Process, SPP. SPP is the key process by which stakeholder involvement and transparency in the budgeting process are ensured. As part of the annual Strategic Planning Process, the Leadership Team plans and monitors financial resources to ensure both solvency and continued growth for CSSD, Audeo and Mirus, including aligning strategic initiatives to the LCAP, which ultimately supports student achievement. This process is greatly influenced by data gathered through stakeholder input (see Category A3). Both the LCAP processes and Strategic Planning Process result in documents that are available to stakeholders in a variety of ways. Regularly scheduled public Board of Directors meetings, each school's website, stakeholder committee meetings, faculty and staff meetings, open house events and individual parent/teacher/student meetings are some of the ways this information may be shared.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting Agendas • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • CSSD LCAP • Audeo LCAP • Mirus LCAP
<p>A6.5: Adequate Compensation, Staffing, Reserves: <i>The school governing body provides adequate compensation to faculty, administrators, and staff; adequate staffing for the school's program; and reasonable accumulation of reserves.</i></p> <p>CSSD, Audeo and Mirus are highly effective at providing adequate compensation to faculty, administrators, and staff, along with adequate staffing for the school's program, and reasonable accumulation of reserves. Staff is compensated at rates at least 5% above those of surrounding districts. CSSD, Audeo and Mirus's employee benefits package includes medical, dental, vision, chiropractic, life insurance, and a variety of voluntary benefits, and are 100% employer paid for the employee and all eligible dependents.</p>	<ul style="list-style-type: none"> • HR Policies • CSSD Salary and Benefit Schedules • Audeo Salary and Benefit Schedules • Mirus Salary and Benefit Schedules • Most Recent Financial Schedules

Findings	Supporting Evidence
<p>The HR department continually refines its processes for attracting and retaining high quality staff to support student achievement, which is becoming a challenge with the current shortage of teacher candidates.</p> <p>The School's budgetary and financial results, which reflect its value of using business principles to manage the organization, demonstrate a fiscally sound charter school. CSSD, Audeo and Mirus provides the resources to support a highly engaged staff and meet the educational needs of students. The revenues and end-of-the-year fund balances are all trending favorably and up from FY 2020-2021 through FY 2021-2022. Each school maintains financial stability through prudent monitoring of budgeted expenses and forecasted revenues to ensure adequate reserves are built and maintained when closing a fiscal year. Moreover, when developing the budget, CSSD, Audeo and Mirus allocates 3% to 5% for reserves and also maintain reserves for contractual obligations.</p>	
<p>A6.6: Marketing Strategies: <i>The school has marketing strategies to support the implementation of the developmental program, including research and information to help develop future planning.</i></p> <p>CSSD, Audeo and Mirus have highly effective marketing strategies to support the implementation of the developmental program, including research and information to help develop future planning. As part of the annual Strategic Planning Process (SPP), the Leadership Team carefully monitors financial resources to ensure both solvency and continued growth, including alignment of Strategic Initiatives and LCAP Goals, which are focused on increasing student engagement and achievement, and supporting short- and long-term marketing plans.</p> <p>Marketing strategies and campaigns are tracked to ensure that appropriate messaging is reaching each school's target student population. Progress and results are updated on a weekly basis and reported at monthly meetings embedded within the SPP.</p>	<ul style="list-style-type: none"> • Strategic Planning Process • Leadership Team Meeting Agendas • CSSD Operational Budget • Audeo Operational Budget • Mirus Operational Budget • CSSD LCAP • Audeo LCAP • Mirus LCAP • Marketing Campaign Data
<p>A6.7: Informing the Public and Appropriate Authorities: <i>The governing authorities and school leaders inform the public and appropriate governmental authorities about the financial needs of the organization.</i></p> <p>CSSD, Audeo and Mirus are highly effective at informing the public and appropriate governmental authorities about the financial needs of the organization. The Leadership Team takes a systematic approach to sustaining the organization. These efforts encompass the many aspects of sustainability: achieving financial solvency and growth, attracting, and retaining a highly qualified staff, maintaining high quality and current instructional and operational resources, and preparing for the future with mentorship processes to ensure positive succession.</p>	<ul style="list-style-type: none"> • CSSD Board Meeting Agendas and Minutes • Audeo Board Meeting Agendas and Minutes • Mirus Board Meeting Agendas and Minutes • CSSD LCAP • Audeo LCAP • Mirus LCAP • Staff Meeting Agendas

Findings	Supporting Evidence
<p>As part of the annual Strategic Planning Process, the Leadership Team plans and monitors financial resources to ensure both solvency and continued growth for CSSD, Audeo and Mirus, including aligning strategic initiatives to the LCAP, which ultimately supports student achievement, and supporting short and long-term marketing plans. Marketing strategies and campaigns are tracked to ensure that appropriate messaging is reaching each school’s target student population. Progress and results are updated on a weekly basis and reported at monthly meetings embedded within the strategic planning process.</p> <p>The Board of Directors approves all financial plans, and these are reported to the public via BOD meeting minutes and CSSD, Audeo and Mirus’s school website. Each school closely monitors and revises the budget during the fiscal year to ensure financial operations and goals are met. Stringent financial policies and procedures enable CSSD, Audeo and Mirus to attract and retain high quality staff and to provide the facilities, technology, and outstanding instructional materials that meet the needs of all students. The Chief Business Officer (formerly an auditor for SDUSD) has been a leader in developing charter school financing. The CBO and staff are subject to regular independent audits with reports submitted to the Board of Directors, the California Department of Education, and San Diego County Office of Education. An outside independent auditor conducts annual financial audits, which employ Generally Accepted Accounting Principles (GAAP). The auditor also conducts student record audits that are guided by regulations for independent study.</p> <p>CSSD, Audeo and Mirus have never had any qualifications or negative exceptions noted. The California Department of Education conducts annual site visits where representatives review financial and operational processes, procedures, and records to ensure compliance and fiscal solvency. Both the LCAP processes and Strategic Planning Process result in documents that are available to stakeholders in a variety of ways. Regularly scheduled public Board of Directors meetings, each school’s website, stakeholder committee meetings, faculty and staff meetings, open house events and individual parent/teacher/student meetings are some of the ways this information may be shared.</p>	

**ACS WASC Category A. Organization: Vision and Purpose, Governance, Leadership, Staff, and Resources:
Synthesize Strengths and Growth Areas**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category A.¹

Areas of Strength

1. Workforce that understands and is committed to the organization's Vision, Mission and Values.
2. Strategic Planning Process that guides continuous improvement and organizational performance excellence.
3. Pathways Personalized Education Plan (PPEP), key process to transform lives.
4. Strong financial policies and procedures.
5. Data informed Professional Learning System (Altus University).
6. Community based resource centers that are safe/supportive and conducive to teaching and learning.

Areas of Growth

1. Recruit and hire additional instructional staff, including Resource Center Associates (RCAs), Certificated Teacher Resources (CTRs) and Education Specialists to support the instructional program.
2. Improve systems that support student achievement in Mathematic and English Language Arts.
3. Enhance systems that promote student wellness.
4. Increase staff skills and knowledge related to Early College Credit opportunities for all students.

¹ The summary information will be used for Tasks 4 and 5.

Category B: Curriculum

B1. Rigorous and Relevant Standards-Based Curriculum Criterion

All students participate in a rigorous, relevant, and coherent standards-based curriculum that supports the achievement of the schoolwide learner outcomes, academic standards, and the college- and career-readiness standards in order to meet graduation requirements.

Findings	Supporting Evidence
<p>B1.1: Current Educational Research and Thinking: <i>The school provides an effective, rigorous, relevant and coherent curriculum based on current educational research and thinking that supports the academic standards.</i></p> <p>The Charter School of San Diego (CSSD), Audeo and Mirus effectively use current educational research related to the curricular areas to maintain a viable, meaningful instructional program for all students, as is evidenced by the maintenance of NWEA measures over the past five years, including during the COVID-19 pandemic.</p> <p>CSSD, Audeo and Mirus teachers facilitate learning for their students across the curriculum by providing rigorous, relevant, and individualized standards-based curriculum that meets each student’s personal and academic goals.</p> <p>APAC (Altus Pathways Advisory Council) creates curriculum aligned with the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), Visual and Performing Arts Standards (VAPA) and the International Society for Technology in Education Standards (ISTE). APAC meets regularly throughout the year to discuss updates and changes to the curriculum. Coursework is updated as needed to reflect current educational trends and promote student engagement, and professional development is provided whenever a new course is implemented. APAC makes the decisions to write or revise the curriculum based on new textbook adoptions, review of test scores that show a gap in proficiency (SBA and Illuminate), and improvement in technology and resources. Teachers assigned to a curriculum department work together to review new textbooks and update lesson guides based on their expertise and the latest educational research.</p> <p>The Audeo K-5 APAC Department meets weekly to monitor research-based and developmentally appropriate pedagogy for students in transitional kindergarten through grade 5. Audeo K-5 courses are aligned to California-adopted standards and progress is measured to determine student instructional needs and grade level mastery.</p> <p>Career Technical Education courses are created based on CTE Frameworks and Standards, as well as the review of college courses. Potential articulated courses are created when our APAC Department finds a college course similar in content and is able to align the courses from the beginning of the course development. Teachers attend an annual symposium that works to educate teachers on the latest educational trends and how they correlate directly with our local communities.</p>	<ul style="list-style-type: none"> • High School Course List • Middle School Course List • NWEA results • Math SBA Teacher Resource Guide • PPEP Process • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • English Learner Achievement Department • Achieve 3000 • Textbook review process • Books with EL support • Online textbooks with language support • Supplemental supports- graphic organizers • Relevant topics • TE’s include EL and advanced skill strategies • Graduation Requirements / CSR / Credit Audits • UC A-G approved courses • Articulated courses • NCAA approved courses

Findings	Supporting Evidence
<p>Regularly scheduled Professional Learning Sessions throughout the year provide ongoing updates and information in both academic and affective domains.</p>	
<p>B1.2: Academic and College- and Career-Readiness Standards: <i>The school has defined academic standards and college- and career-readiness indicators or standards for each subject area, course, and/or program that meet or exceed graduation requirements.</i></p> <p>CSSD, Audeo and Mirus are highly effective at defining academic standards and college- and career-readiness indicators or standards for each subject area, course, and/or program that meet or exceed graduation requirements.</p> <p>UC A-G approved curriculum is accessible to all students. All core subject courses, world language, and CTE Career Pathway courses offered through CSSD, Audeo and Mirus are A-G approved. Students have a large variety college-prep courses available to them to ensure they are better prepared for college after completing their high school credits. Courses are written by knowledgeable and experienced teachers. The resources used to support course curriculum meet all state-adopted standards and frameworks and include formative and summative assessments administered through the Illuminate learning platform. Questions on every assessment are aligned to one or more state standards. Exams are administered throughout the course with a frequency that enables students and educators to monitor learning and adjust instruction as needed. In addition to the UC A-G courses, each school offers both Advanced Placement (AP) and Honors courses. When taking AP classes, students are encouraged to take the AP exams, to earn college credit while in high school. In addition to courses offered on-site, CSSD, Audeo and Mirus have partnered with local community colleges to support students as they plan for post-secondary education. Students can take and complete approved courses to earn early college credit, through the articulation process with neighboring community colleges. In addition, students are encouraged to participate in dual enrollment courses as an avenue to earning early college credit. Before each student graduates from CSSD, Audeo or Mirus, they must complete a Pathways Exhibition eportfolio and presentation in front of a panel that is aligned to the CTE Anchor Standards for Career Ready Practice and leads to a Workplace Readiness Certificate that was developed in collaboration with the City of San Diego.</p> <p>At Audeo K-5, instructional staff emphasize foundational skill development as a building block for standard mastery to better prepare students for UC A-G coursework when they reach high school. Teachers communicate with families/guardians on a weekly basis to ensure academic scaffolding and rigor are tailored to individual student needs.</p>	<ul style="list-style-type: none"> • CSSD Workplace Readiness Certificate • Audeo Workplace Readiness Certificate • Mirus Workplace Readiness Certificate • Naviance Student Outcomes • Bulb/Pathways Portfolio Completion • Northwest Evaluation Association (NWEA) score grade equivalency • A-G approved courses • Advance Placement and Honors courses

Findings	Supporting Evidence
<p>B1.3: Congruence with Student Learner Outcomes and Standards: <i>There is congruence between the actual concepts and skills taught, the schoolwide learner outcomes, academic standards, and the college- and career-readiness indicators or standards.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating congruence between the actual concepts and skills taught, the schoolwide learner outcomes, academic standards, and the college and career readiness indicators/standards. Each school uses a variety of processes and standards-based curriculum to personalize instruction for students. This allows students to maintain comprehension of academic standards aligned with college- and career- readiness indicators and standards. The PPEP process allows teachers to personalize instruction for students based on their academic needs and goals. Naviance Survey results help identify CTE Career Pathways that can lead to career readiness certification. Students can complete accelerated, honors, and AP coursework on Imagine Edgenuity or with Altus Curriculum to complete graduation requirements. Students are expected to show comprehension of concepts by passing quizzes and exams with a “C” or higher. English courses have Achieve3000 5-Step Literacy Lessons to improve student engagement in learning, reading comprehension, and writing skills. The embedded tools and paragraph starters have helped schoolwide learner outcomes. The data from NWEA pre-assessments in math, English, and language usage allows teachers to see what standards need to be reviewed throughout the school year to get students to grade level.</p> <p>At Audeo K-5, students are expected to show mastery of grade level skills. In collaboration with families/guardians, teachers lead conferences, assessments, and observations to determine if individual skills have been observed. Data from sources mentioned is gathered and recorded on semester report cards. Similar to NWEA, at Audeo K-5, students complete Moby Max Benchmark assessments in fall, winter, and spring for reading and math. These assessments provide data on student performance to better guide instructional decisions.</p> <p>For 6-12 at CSSD, Audeo and Mirus, the embedded learning checks in the curriculum and end of course exams taken on Illuminate provides teachers with standards that are being met and what areas each student needs more assistance with- math, social studies, language arts, and science. Math and English tutoring sessions focus on key concepts and skills that align with standards. Students meet regularly with their teacher and counselor to review credit completion and credit audits towards their post-secondary goals. Students become college and career-ready through the PPEP process and report their college acceptance with the Naviance Graduate Interview. In addition, our students have a dual enrollment”option where they are able to experience college level classes while taking courses with us at the same time. These processes focus on student engagement, with the implementation of learning for a clear congruence between instruction and learner outcomes.</p>	<ul style="list-style-type: none"> • PPEP • NWEA Data • Illuminate Learning Check Data • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Achieve3000 • CTE Pathways • College Acceptance Rates

Findings	Supporting Evidence
<p>B1.4: Integration Among Disciplines: <i>There is integration and alignment among academic and career technical disciplines at the school.</i></p> <p>CSSD, Audeo and Mirus are highly effective at integrating and aligning academic and career technical disciplines at the school. Career Technical Education (CTE) courses are an integral part of the Charter School’s core values. Preparing students with career experience throughout their high school course work is a valuable asset and a necessity on their educational journey. There is integration and alignment among academic and career technical disciplines. This can be found in the integration and alignment of various academic standards. For example, courses such as Social Science, Mathematics, English, and Science connect to lessons found in Career Technical courses of Entrepreneurship 1, Intro to Green Technology and Energy 1, Hospitality and Tourism 1, and Environmental Sustainability, respectively. A deeper analysis of Social Science indicates that there is alignment with the state’s history standards in the CTE Entrepreneurship course. Common Core State and ELD standards are reviewed and embedded throughout each of the CTE courses. In addition, Integrated Math 3A aligns with Introduction to Green Technology as evidenced by the math required for course completion. Hospitality and Tourism contains Reading Informational Text English Standards. Lastly, Science courses/assignments allow students to make connections with Environmental Sustainability and how knowledge of ecosystems, environmental processes, and wildlife can prepare them to be more engaged with preserving their home.</p> <p>While Audeo K-5 students are not quickly approaching graduation, instructional staff place value on increased exposure of Career Technical Education and encourage developmentally appropriate skills needed for work-readiness in the future.</p>	<ul style="list-style-type: none"> • CTE Lesson Guides
<p>B1.5: Community Resources and Articulation and Follow-up Studies: <i>The school engages with community partners and resources, articulates regularly with feeder schools, local colleges and universities, and technical schools. The school uses follow-up studies of graduates and others to learn about the effectiveness of the curricular program.</i></p> <p>CSSD, Audeo and Mirus are highly effective at engaging in shared responsibility opportunities with our local community organizations and agencies to engage families in the meaningful initiative to support their children with ongoing development in learning and post-secondary plans. CSSD, Audeo and Mirus partner with the local organization Nice Guys to obtain scholarships to meet all students’ academic needs. Teachers form partnerships with local businesses and organizations to facilitate field trips and guest speakers for each resource center. Teachers encourage community partnerships related to the college and career interests of the student population.</p>	<ul style="list-style-type: none"> • Nice Guys Scholarship Process • College and Career Week • Guest Speakers • Field Trip Plans • Donations • Mira Costa, Coastline, City College Partnerships • Naviance Graduate Interview • Alumni Community • National Student Clearing House Data • CTE Advisory Committee Agendas

Findings	Supporting Evidence
<p>The CTE advisory committee partners with various industry sectors as well as post-secondary schools for each career pathway offered.</p> <p>These partnerships provide students with opportunities to learn more about education and career options available in their community. Students visit local colleges, technical programs, and workplaces to increase their awareness and post-secondary planning. CSSD, Audeo and Mirus has partnered with Mira Costa College to provide students with six articulated CTE Pathways. After completing the capstone course of the pathway, students earn articulated college credit in addition to high school credit. CSSD, Audeo and Mirus partner with several local community colleges to provide accessible dual enrollment opportunities for students through the Dual Enrollment Program. CSSD, Audeo and Mirus provide opportunities for students to take online asynchronous courses through Coastline College. CSSD partners with San Diego City College and San Diego Miramar College to offer students dual enrollment opportunities. Select courses reserve space for CSSD students. CSSD, Audeo and Mirus students are encouraged to pursue dual enrollment with partnered colleges to explore colleges and careers, build self-confidence, earn college credits, save money on college costs, and support their post-secondary transition.</p> <p>The use of tools such as the Naviance Graduate Interview, Alumni Community, and National Student Clearinghouse can track graduates and their post-secondary accomplishments. Graduates complete the Naviance Graduate Interview, a survey that gathers information about student post-secondary plans, such as what college students will attend, if they receive financial aid, and if they will attend a vocational, two-year, or four-year post-secondary program. Graduates are encouraged to join the Altus Alumni Community to stay connected and informed of school events, become an advocate for charter schools, and return to the resource center as guest speakers. The National Student Clearinghouse provides objective data on graduates, including college enrollment and completion status. The Charter School of San Diego, Audeo and Mirus are highly effective in engaging with community partners and tracking its graduates as evidenced by various partnerships with organizations and colleges and the collection of graduate outcome data.</p>	

B2. Equity and Access to Curriculum Criterion

All students have equal access to the school’s entire program and are provided assistance with a personal learning plan to meet the requirements of graduation and are prepared for the pursuit of their academic, personal, and career goals.

Findings	Supporting Evidence
<p>B2.1: Variety of Programs — Full Range of Choices: <i>All students are able to make appropriate choices and pursue a full range of realistic college and career and/or other educational options. The school provides for career exploration, preparation for postsecondary education, and pre-technical training for all</i></p>	<ul style="list-style-type: none"> • PPEP • Dual Enrollment Flyer • Dual Enrollment Course Recommendations

Findings	Supporting Evidence
<p><i>students.</i></p> <p>CSSD, Audeo and Mirus are highly effective in providing choices to all students who pursue a full range of realistic college and career and/or other educational options. Each school does this by providing all students with a Pathways Personalized Education Plan (PPEP) that allows them to pursue a full range of realistic post-secondary goals for college, career, or other educational options. PPEP consists of three phases: personalized pathways enrollment process, student pathways implementation and progress monitoring, and successful pathways transition. Teachers assign courses that meet the needs and interests of the student and prepare them for whichever post-secondary path they will take after high school.</p> <p>CSSD, Audeo and Mirus provide a variety of programs by career exploration for all students. Students attend in-person and virtual sessions by local presenters at the annual College and Career Week. Teachers and staff intentionally invite guest speakers from various professions to inform and interest students in career options which can include careers such as restaurant work, professional sports, healthcare, automotive, entrepreneurs, and public safety. Teachers also invite local community college representatives and encourage speakers to discuss their academic backgrounds during their presentations.</p> <p>In preparation for post-secondary education, CSSD, Audeo and Mirus provide dual enrollment and course articulation to help students experience the college setting early. We have partnerships with three community colleges so students can enroll and gain college credit and high school credit. We also provide articulated courses aligned with college standards through a local community college. These courses allow students to complete college credit while working on high school courses at one of our schools. During the PPEP process, students and teachers discuss dual enrollment and articulation opportunities and identify which plan best meets the student's needs and goals.</p> <p>For Career and Technical Education (CTE), CSSD, Audeo and Mirus offer courses in 8 different career pathways in which students can earn industry certifications or articulated college credit. CTE pathways include Business Management, Child Development, Design/Visual/Media Arts, Environmental Resources, Hospitality/Touring/Recreation, Software, and Systems Development, Public Safety, and Patient Care. Completing one of these pathways provides students with exposure to the skills and responsibilities of numerous careers and prepares them for secondary study within a particular field. Furthermore, as a diploma requisite, students complete a Pathways Exhibition course based on the post-secondary pathway indicated during the PPEP process. Assignments can include virtual or in-person college campus visits, career interviews and research, and financial aid research. By completing the Pathways course, students will have laid a solid</p>	<ul style="list-style-type: none"> • Articulation • CTE Pathways • College and Career Week • Pathways Exhibition

Findings	Supporting Evidence
<p>foundation to execute the next step in their post-secondary plan.</p> <p>CSSD, Audeo and Mirus effectively guide each student in making appropriate post-secondary choices to pursue realistic college, career, and other options through the PPEP process. All students are offered opportunities for career exploration, preparation for post-secondary education, and pre-technical training through College and Career Week, dual enrollment, articulation, CTE pathways, and Pathways Exhibition.</p>	
<p>B2.2: Accessibility of All Students to Curriculum, including Real World Experiences: <i>A rigorous, relevant, and coherent curriculum that includes real world applications is accessible to all students through all courses/programs offered. Course enrollment patterns reflect the diversity of the school's students.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating rigorous, relevant, and coherent curriculum that includes real world applications is accessible to all students through all courses/programs offered. Course enrollment patterns reflect the diversity of the school's students. All students at CSSD, Audeo and Mirus have access to a wide variety of high-quality, UC A-G, NCAA, College Board Certified curriculum designed to meet the needs of all learners. Every student has access to our robust course catalog and our highly rigorous and engaging Altus-created curriculum and content. Additionally, our PPEP process is used to create a unique course plan for each student. This ensures that every student, no matter their background or skill level, is individually guided towards the curriculum and course choices that best match their real-world college and career goals.</p> <p>At CSSD, Audeo and Mirus we not only offer rigorous, relevant, and coherent curriculum choices to every student, but we also ensure that this content is equally accessible to all learners. Altus curriculum is updated and released every year, with improvements made based on student data and the needs of our diverse student population. We have created new Altus lesson guides that are accessible for students of all learning levels, whether they are approaching, meeting, or exceeding grade level standards. All Altus curriculum is created to be highly customizable, with built-in scaffolding and accessibility tools with a special focus on our EL, IEP, 504, or GATE students. Furthermore, Altus curriculum is designed to be available to every student by incorporating a variety of 21st century technologies. Learners can choose to access curriculum online or via physical or digital textbooks. There are also options for a blended learning model that combines online and paper-based curriculums. Our Altus Connect program ensures every student has access to a Chromebook to utilize our online curriculum choices both at school and at home. Curriculum is created to be relevant to the real-world needs of our students. This may come in the form of the many highly engaging Altus projects, essays, labs, and current event assignments which are incorporated throughout our curriculum. Textbooks are chosen</p>	<ul style="list-style-type: none"> • Robust Course catalog in Student and Parent Handbook <ul style="list-style-type: none"> • CSSD Student and Parent Handbook • Audeo Student and Parent Handbook • Mirus Student and Parent Handbook • Altus Curriculum release schedule • PPEP process used to create an individual course plan for each student • Credit Audits • Parent Teacher Conferences and counseling sessions • Curriculum available to meet the needs of every student / customizable to prepare student for college/career goals • Customizable Altus lesson guides for students approaching, meeting, or exceeding grade level standards • Edgenuity or online textbook curriculum options • Multiple versions of lab reports for science <ul style="list-style-type: none"> • Lab Report Standard • Lab Report Intervention • Lab Report Enrichment • Supplemental materials for EL, GATE and SPED students. • Achieve3000 • IEP Students – BrainPOP, Version C exams • GATE Students – Project based learning, inquiry projects, accelerated courses • Textbooks chosen to engage students in locally relevant content (for example, science textbooks are CA specific to engage students in relevant subject matter). • Accessibility tools for students • Speech to text, text to speech, highlighting, masking, sentence starters, audio versions • Altus Connect – Chromebook Checkout • Pathways Exhibition • Altus Projects designed to be accessible on any device/platform.

Findings	Supporting Evidence
<p>to engage students in geographically relevant content, and our CTE pathways are specifically designed to prepare students for success in college and career. The curriculum is designed to incorporate a variety of 21st century technologies and skills into students' day to day learning to ensure our students are college or work force ready upon graduation. To ensure the ongoing quality of our curriculum, all of our staff are continuously trained on curriculum content, updates, and improvements via Altus University.</p>	<ul style="list-style-type: none"> • Altus Lessons incorporate 21st century technologies: • 3D Printing • ZSpace • Coding • Robotics • iPads
<p>B2.3: Student-Parent-Staff Collaboration: <i>Parents, students, and staff collaborate in developing and monitoring a student's personal learning plan, including college and career and/or other educational goals.</i></p> <p>CSSD, Audeo and Mirus are highly effective at collaborating with parents, students, and staff to develop and monitor a student's personal learning plan, including college and career and/or other educational goals through the PPEP. This collaboration starts with enrollment meeting. Tentative goals set from conversation and/or Naviance Personality survey leading to personalized career recommendations. The counselor creates a credit audit based on long-term college/career goals. Student monitoring is done via credit completion, NWEA assessments, Illuminate Assessments, and teacher observation of student work and progress, which is communicated to parents via report cards, progress reports, and phone calls, emails, and or texts. Lead and Counselor PPEP meetings are part of the schools' MTSS to monitor, support and provide feedback to ensure students meet PPEP goals. Daily Participation Letters (DPL) and Tiered Re-engagement Letters (TRL) provide supports for students not meeting minimum expectations, as well as opportunities to review and re-assess initial PPEP.</p>	<ul style="list-style-type: none"> • MAPs Screening Assessment • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Master Agreement signing • Application section where family can click on interests in areas such as Cadet Corps, Dual Enrollment, AVID, etc • Students Agreement/Responsibilities • Parent/Legal Guardian Agreement • Independent Study Teachers Agreement • Review of morning/afternoon schedule and appointments • In-person/virtual learning review • Crafting a student time schedule for the days they are not coming in person • Bus pass determination • IEP meetings where students and parents contribute input and feedback • SAI appointments • Progress Reports <ul style="list-style-type: none"> • Credit Earned • T2 Letter of Concern • Edgenuity progress updates emailed directly to parents

Findings	Supporting Evidence
<p>B2.4: Post High School Transitions: <i>The school implements strategies and programs to facilitate transitions to college, career, and other postsecondary high school options and regularly evaluates their effectiveness.</i></p> <p>CSSD, Audeo and Mirus implement highly effective strategies to facilitate transitions to career and college and regularly evaluates their effectiveness. With the review of transcripts, conversations with students, Naviance surveys, and selection of a pathway, the PPEP process allows students to have full range of choices that allows them to pursue college and career options. The AVID WICOR strategies teaches skills for higher-learning preparation, so students feel confident in becoming college students. AVID provides information on financing college and strategies to develop determination, persistence, self-reliance, and perseverance that leads to college and career success. Cadet Corps teaches self-discipline, develops leadership, team-building skills, and working as a unit to accomplish tasks. This allows students to grow and develop qualities that will benefit them in college and careers.</p> <p>CSSD, Audeo and Mirus implement College and Career Pathways that are designed to connect high school students to college, industry certifications, and/or career fields. HiSET Pathway allows students to complete high school equivalency to pursue their post-secondary goals. Military Pathway guides students in the research, reflection, and ASVAB preparation needed to pursue careers in the military. Four Year Pathway guides students in the research and reflection needed to become college and workforce ready. Career Readiness Pathways provide students with industry experience and possible certifications. CSSD, Audeo and Mirus provides all high school students the opportunity to earn college credit with the articulation of designated CTE courses and dual enrollment. This facilitates students' transition to college by experiencing successful in a college course, reaching their goals, and providing confidence. The partnership with community colleges provides high school students with early exposure to college experience. The Community College Pathway and this partnership grants our students waived fees, flexibility in term-duration, online platform, and non-textbook required courses available. CSSD, Audeo and Mirus facilitates transition to college and career by helping students realize that college success is obtainable, increasing confidence, and motivation to pursue higher learning after high school. Follow up surveys to the Alumni Community mirror actual enrollment in post high school pathways that mirrors the graduate interviews from Naviance.</p>	<ul style="list-style-type: none"> • PPEP • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • AVID • Cadet Corp (development process) • CTE Pathways • HiSET • Post-Secondary Pathways • Dual Enrollment • Course Articulation

**ACS WASC Category B. Curriculum:
Synthesize Strengths and Growth Areas**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category B.¹

Areas of Strength

1. Finding way to differentiate content, process, and product using various platforms.
2. Our personalized approach to supporting students from intake to graduation is a strength of our program, for example, assigning students to am or pm teachers to fit their schedule, virtual or in-person options, etc.
3. The Charter School of San Diego, Audeo and Mirus provide students with a wide variety of tools and curriculum that actively helps them engage with their learning and content.
4. Providing a personalized education plan that allows students to pursue a wide range of post-secondary goals.
5. Dual enrollment and articulation opportunities for students to be exposed to post-secondary education and earn college credit.

Areas of Growth

1. Finding ways to systematically capture student feedback for the transitional strategies and programs we provide.
2. Provide students with more resources on how to use and understand technology.
3. Increasing the quantity of students taking advantage of dual enrollment and articulation.
4. Continue to explore the possibility of adding more CTE pathways.
5. Follow up studies and tracking of graduates by expanding the Alumni community.

¹ The summary information will be used for Tasks 4 and 5.

Category C: Learning and Teaching

C1. Student Engagement in Challenging and Relevant Learning Criterion

To achieve the schoolwide learner outcomes, academic standards, and college- and career-readiness standards, all students are involved in challenging and relevant learning experiences in an equity-centered learning environment.

Findings	Supporting Evidence
<p>C1.1. Results of Student Observations and Examining Work: <i>All students are involved in challenging and relevant work as evidenced by observations of students working and the examination of student work.</i></p> <p>CSSD, Audeo and Mirus are highly effective in engaging students in challenging and relevant learning. All students begin their academic journey with a Personalized Pathway Education Plan (PPEP). The student, caregiver, teacher, Education Specialist for students who have an IEP, counselor, and school administrator provide input to structure the academic plan for each student. The student's PPEP is created by analyzing their current academic levels, learning preferences, credit completion, and postsecondary goals and interests to provide them with a highly effective, A-G and NCAA approved rigorous curriculum that prepares them for college and career. After the academic plan is formulated, teachers implement both virtual and in-person (hybrid or blended) instruction where students are involved in challenging learning experiences aligned with the CCSS, NGSS, and ELD standards, and supported by one-on-one and small group instruction, thus ensuring each student has access and support to achieve content mastery.</p> <p>Mult-certificated, specially trained teachers are effective in providing students with instruction to meet academic goals, college and career readiness standards, and school wide learner outcomes through the use of our Altus Curriculum, Imagine Edgenuity platform, AP/Honors courses, as well as our early college credit program with dual enrollment and completion of articulated coursework. Each and every student has access to these courses, thus fostering an equity-focused learning environment and culture in our schools. The Illuminate assessment platform helps our educators monitor and determine how our students are performing on their proficiency of grade level content standards. This data informs teachers' instructional support and personalization of the course which results in the student's growth in NWEA, CAASPP, and ELPAC assessments.</p> <p>Staff follow detailed grading guidelines and rubrics to demonstrate that the student is meeting standards and is producing quality work. School administrators perform annual audits for rigor, quality and compliance to monitor implementation of expectations and best practices. Teachers monitor the students' learning daily and provide feedback. To support an equity-centered learning environment, supplemental tutoring is offered through Ed Ladder, as well as other small group tutoring sessions in various subject areas throughout the year.</p>	<ul style="list-style-type: none"> • UC A-G and NCAA courses • Imagine Edgenuity curriculum • Altus curriculum • Illuminate formative and summative assessments • One-on-one instruction, in-person and virtual • Small group tutoring, in-person and virtual • AP/Honors courses • Dual enrollment • Articulated courses • Pathways Exhibition • Career Pathways • CTE Courses • Character and Leadership Development/ Cadet Corps • NWEA results • CAASPP results <ul style="list-style-type: none"> • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard • Ed Ladder supplemental tutoring • MTSS • Student-teacher conferences • Parent- teacher conferences • Report cards • HS Progress Report • MS Progress Report

Findings	Supporting Evidence
<p>C1.2. Student Understanding of Learning Expectations: <i>All students understand the standards/expected performance levels for each area of study in order to demonstrate learning and college and career readiness.</i></p> <p>CSSD, Audeo and Mirus are highly effective in ensuring student understanding and communicating learning expectations. Upon enrollment, students and parents are provided with a Student/Parent Handbook, which outlines the guidelines and expectations of the program. Students, parents, and teachers sign a Master Agreement for Independent Study during the initial appointment, and all areas of the Agreement are reviewed, including student/parent/teacher expectations. Students and parents new to the program will meet with their teacher of record, and Education Specialist if the student has an IEP, to discuss anything that may remain unclear. During the initial visit, student course selection and schedules are discussed, and any additional needs and expectations are reviewed prior to the first scheduled appointment, including academic thresholds for demonstrating content proficiency and mastery.</p> <p>The Student/Parent Handbook contains the descriptions of each course offered which includes the school's current approved UC A-G and NCAA course lists. Lesson guides provide the CCSS for each subject area to the student, with ELD standards alignment for all core subjects. Curriculum in the core subject area has embedded instruction, differentiation resources and the application of standards-based content. Teachers can personalize curriculum for individual students in a manner that upholds the content standards and meets the student's learning needs and preferences. In addition, embedded in each Math, ELA, Science and Social Science course are activities that help prepare students to meet or exceed expectations on the CAASPP through Learning Checks on Illuminate. Teachers of English Learners review each student's ELPAC score with the student and family, review integrated and designated ELD coursework and supports, and set goals for the year to support the student's proficiency growth.</p> <p>Students demonstrate college and career readiness through completing their PPEP, which includes course work at is aligned to the CCSS, CTE career pathways, concurrent enrollment with local community colleges, completion of articulated courses, participation in UC A-G courses, completion of Advanced Placement courses and exams, and the Pathways Exhibition.</p> <p>If a student does not meet learning progress expectations, the teacher along with the counselor and school administrator utilize our schools' robust MTSS with essential interventions and supports to address the challenges that are impeding progress and well-being, including parent and student teacher conferences in which course learning and academic expectations are reviewed and an action plan for improvement is determined.</p>	<ul style="list-style-type: none"> • CSSD Student and Parent Handbook • Audeo Student and Parent Handbook • Mirus Student and Parent Handbook • Customizable Altus lesson guides for students approaching, meeting, or exceeding grade level standards • Illuminate formative and summative assessments • AP/Honors courses • Dual enrollment • Articulated courses • Pathways Exhibition • Career Pathways • CTE Courses • MTSS

C2. Student-Centered Instruction through a Variety of Strategies and Resources Criterion

All teachers use a variety of strategies and resources, including technology and experiences beyond the textbook and the classroom, to actively engage students and emphasize creative and critical thinking skills and applications.

Findings	Supporting Evidence
<p>C2.1. Teachers as Facilitators of Learning: <i>Teachers facilitate learning as coaches and are current in the instructional content taught and research-based instructional methodologies including differentiation and the integrated use of technology.</i></p> <p>Teachers at CSSD, Audeo and Mirus are highly effective in facilitating learning, as they are well-versed in various teaching methodologies and are an integral part of curriculum research and development. To stay current with instructional content and research-based instructional strategies, the schools hold professional learning opportunities and communities of practice throughout each month. These trainings make up what is called Altus University (AU). These sessions vary by focus and cover topics such as Designated and Integrated Instruction across English Learner Levels, Science Labs, Math Concepts, Math Instruction, ELA, AVID, New Teacher Training, Special Education Compliance Clinics, Tech Innovation, Curriculum & Instruction, Classroom Management Strategies, Safety, and Health & Wellness, among others. Certain sessions are required based on state regulations while others are recommended based on teacher outcomes and student needs. As curriculum departments update curriculum and incorporate new technology, AU sessions are held to train staff. During these sessions the teachers can practice being students and learn the new educational technology or new instructional practice, so they can effectively teach it to their students and facilitate mastery of standards. Within these sessions, teachers have the opportunity to share best practices based on student need with an emphasis on GATE, SPED, 504, EL supports, or simply individualizing based on student interest and differentiating based on skill mastery. At the end of each school year, teachers must meet a minimum of 60 hours of Altus University professional learning which may also include trainings from county offices of education and other educational partners.</p> <p>Teachers are highly effective in incorporating online and technology tools such as Achieve3000 to support literacy development for ELs and readers who are below grade level. Achieve3000 can be incorporated across the curriculum in different subject areas to support content knowledge, student engagement, and grade level standard mastery while upholding grade level rigor. Teachers also complete Leading Edge Certification training, a national certification program in educational technology and curriculum innovation.</p> <p>Teachers are regularly trained on new classroom technology via the schoolwide TechPossible and Techposium, trainings that take place at the beginning of each semester in which staff are informed on new tech strategies, tips, and classroom devices to utilize during instruction and support students’ digital and tech literacy. Teachers consistently integrate classroom technology to enhance student learning through the use of advanced 3D</p>	<ul style="list-style-type: none"> • Tutorials • Altus University • AVID • Math Specialist Priorities • APAC Meetings • Teacher Shadowing • Teacher Observations • New Teacher Training • Leading Edge Certification • GATE Training • WRITE Institute Training • Annual Techposium • Annual Symposium • Instructional Meetings • Resource Center Meetings • Writing Workshops • zSpace • 3D Printer • Pathways Exhibition • College and Career Week • Achieve3000 • Internships • Service Learning • Work Experience • Field Trips • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus

Findings	Supporting Evidence
<p>printers, zSpace, and Venier Science probeware, to name a few. Through annual teacher observations and personalized coaching, school administrators are able to evaluate and support teachers as facilitators of learning.</p>	
<p>C2.2. Creative and Critical Thinking: <i>Students demonstrate creative and critical thinking within a variety of instructional settings, using a variety of materials, resources, and technology beyond the textbook.</i></p> <p>CSSD, Audeo and Mirus are highly effective in supporting student demonstration of creative and critical thinking. Through completion of coursework, all students are required to demonstrate higher level thinking and problem-solving skills within a variety of instructional modalities and curriculum. The standards-based curriculum cohesively incorporates concepts related to Bloom’s Taxonomy as well as UDL principals that teachers can personalize to engage and meet the needs of different types of learners. Students are prompted to demonstrate a “depth of knowledge” in all coursework and are encouraged to use student agency in demonstrating their knowledge.</p> <p>For high school students, all core courses are UC A-G approved. Students also have the option to take courses at the Honors and AP levels, as well as dual enrollment or CTE articulated courses through local community colleges. In order to promote deeper critical thinking and levels of engagement, the framework is</p> <p>inclusive in supporting both GATE students, through the use of extension models, as well as students with IEPs whereby curriculum is tailored to fit individual needs. Both online and textbook-based curriculum is designed to push learners from all backgrounds and at all levels, to think critically, develop problem solving skills, and engage in higher order thinking in effort to develop lifelong learners.</p> <p>In addition, students have ongoing support through small group instructional sessions provided to students both in person at Resource Centers or virtually with students participating remotely. This hybrid model supports student engagement and ongoing opportunities for using a variety of resources, materials and technology beyond the textbook. These sessions are facilitated by teachers with the goal of collaboration, discussion, and deeper learning. Tutoring sessions incorporate cutting-edge educational technologies into instruction and are designed to be relevant and provide equitable access to high quality learning experiences. Tutoring sessions are designed to be project-based and student-led, with the teacher as guide and facilitator, utilizing AVID strategies that increase student agency and ownership of learning.</p> <p>Field trips and community partnerships are other instructional settings that bring forth creative and real-world learning to students. Community members partner with teachers and students in an engaging, creative, and informative way. For example, one partnership that has been ongoing with CSSD</p>	<ul style="list-style-type: none"> • UC A-G courses • Brain Pop • Community projects • Partnerships • CLD/Cadet Corps • Pathway Exhibition/Bulb • CTE Electives • CTE Pathways • Internships • Dual Enrollment

Findings	Supporting Evidence
<p>is the Extended School Partnership with the Museum of Contemporary Art San Diego. This partnership empowers teachers to use the museum as an extension of the classroom. Students engage in creative thinking and cross-disciplinary learning by integrating contemporary art into curricula and using the Museum as a learning resource.</p> <p>CSSD, Audeo and Mirus also have a character and leadership development program through the California Cadet Corps (CACC). Our CACC participants (cadets) learn how to manage time, work with other cadets, and balance their academics in pursuit of their own leadership development. Through various activities and exercises, students learn how to think critically, work as a team, and develop creative solutions to complex problems. Cadets have transitioned to be successful in all of the post-high school pathways: community colleges, four-year universities, military service, and the workforce or with workforce training.</p>	
<p>C2.3. Application of Learning: <i>Students demonstrate that they can apply acquired knowledge and skills at higher levels and depths of knowledge to extend learning opportunities.</i></p> <p>CSSD, Audeo and Mirus are highly effective in providing students with opportunities to apply acquired knowledge and skills at higher levels and depths of knowledge to extend learning opportunities. Students' PPEP and learning styles are taken into consideration when deciding how a student will access, demonstrate and apply their learning. Once students</p> <p>have accessed their learning, they are tasked with organizing and applying their knowledge in a variety of ways, including project-based learning, inquiry-based wet or virtual science labs, presentations to classmates and guest panels, extension activities, connections to field trips and more. At the end of each course, an end-of-course exam or course project is required for the student to demonstrate their learning. These courses include research-based lessons which challenge students to follow Bloom's Taxonomy and Webb's DOK in order to demonstrate higher level thinking. In the Altus created curriculum, course curriculum offers students choice in regard to demonstrating their knowledge learned, which empowers the student, increases confidence levels, and allows students to take ownership of the work produced. For example, an essay assignment might offer several different prompts that the students can choose from. A final exam may give the student the option to show their knowledge learned through an essay, a PowerPoint, Screencast, video essay, oral reports and more. APAC Departments customize the online coursework with Altus created projects and writing assignments so that students have choice and voice no matter the curriculum platform.</p> <p>Students in all grade levels have the academic tools to continue their learning beyond the resource center. If technology is needed in the home, our schools offer wi-fi or data enabled Chromebooks through our Altus Connect Program.</p>	<ul style="list-style-type: none"> • Oral presentations with visuals • Literacy circles • Inquiry-based wet and virtual labs • Online and blended learning • Go-Math/ Pearson Realize • Edgenuity • Brain Pop • Math manipulatives • AVID • Altus Alumni Community • Pathway Exhibition/Bulb • PPEP

Findings	Supporting Evidence
<p>Our schools have a comprehensive GATE Program. Through a collaborative process, the teacher and student create the student's GATE plan, which indicates how the student's leaning plan will include differentiation, acceleration, enrichment, compacting, community-based learning, and project-based learning. For students in the GATE program, Extension Menus are given at the beginning of a course. Students who demonstrate proficiency in standard curriculum through assessment can use Extension Menus to guide their own learning. Each item of the menu contains a higher-order thinking question and/or an inquiry-based project.</p> <p>From our teacher-facilitated tutoring sessions, students apply their learning through continued research, projects, and extension activities. As a culminating activity, students are tasked with presenting their findings, thoughts, and conclusions to the group. Teachers incorporate state-of-the-art technology, such as zSpace, Aquos Boards, and 3D Printing into their tutoring sessions, in order to allow students to access and apply knowledge that they have acquired. At the Audeo K-5 setting, students are offered enrichment days where they can attend the classroom with their skills-based group and gain knowledge of grade-level standards through direct instruction and collaborative work with peers.</p> <p>The Pathways Exhibition course is one of the graduation requirements at CSSD, Audeo and Mirus. This course requires students to reflect on their experiences and knowledge gained during the time they were enrolled, as well as present their post-high school pathways goals. This course requires</p> <p>students to write essays that reflect on their learning in specific courses as well as their growth as learners and individuals. Students use a variety of tools and skills learned throughout their journey at our schools, including research and analytical skills, interview skills, and technological tools such as creating an eportfolio through Bulb and Naviance for college and career research. Students present their Bulb eportfolios to a panel, which includes community members, generally from an industry that the student is interested in, and a member from administration. Many times, the connections made with the community member lead to job offers, job shadows, or internships. The real-world experience they gain from creating a project of this magnitude will be applied to their own lives in the immediate future and beyond. Students can also take advantage of learning and applying knowledge through field trips, service learning/community, work experience, and career pathways. These opportunities allow students to learn and apply knowledge through hands-on, real life-experiences.</p>	
<p>C2.4. Career Preparedness and Real-World Experiences: <i>All students have access to and are engaged in career preparation activities.</i></p> <p>CSSD, Audeo and Mirus are highly effective in providing students with equitable career preparation opportunities in a rigorous, high-quality educational program that prepare</p>	<ul style="list-style-type: none"> • Pathway Exhibition/Bulb • PPEP • CTE Pathways

Findings	Supporting Evidence
<p>students for future real-world college and career experiences. Integrated in the PPEP, students are provided with one-on-one continuous support with both general education and Resource Specialists, who will help students identify their interests and related careers, then help to prepare them in developing the skills and discipline necessary to be successful in their chosen career path.</p> <p>Throughout enrollment and curriculum, students are guided through career exploration programs and goal setting. Starting with Naviance, students take surveys in the first week of enrollment which integrate students’ strengths, learning styles and interests into their career exploration and post-secondary goals. Students further explore career goal setting with the Achieve3000 Career Center, in which students are exposed to careers and their required Lexiles. This supports the student’s literacy growth and career preparedness by motivating the student to develop Lexile growth goals that are aligned to their career of interest.</p> <p>Additionally, our schools support student success in the Honors and AP courses by offering individualized instructional support and financial assistance for AP tests each year. Students have option in their individual pathway by choosing curricular courses in Career Exploration, Service Learning, Work Experience, and CTE courses before selecting their Pathway Exhibition option: Military, Community College, University, or Work Force. Throughout Pathways Exhibition, students research and interview, or shadow a professional. They research the requirements to enter their field of work, job outlook, preparation requirements, financial literacy, which culminate in a portfolio. At the conclusion of the Pathway Exhibition course, students earn certificates for computer literacy and workplace readiness.</p> <p>Additionally, all of our CTE pathways are in high-demand industry sectors, designed to prepare and connect students to college, industry certifications and career fields. Our schools offer career pathways in Business Management, Child Development, Design, Visual and Media Arts, Environmental Resources, Hospitality, Tourism, and Recreation, Software and Systems Development, Public Safety and Patient Care, with plans to develop more. Each pathway has an advisory committee composed of a member from the industry, our school faculty, parents and students. The committee discusses what is required for students to be successful and employable in the industry and how our schools can help prepare students through curriculum, bridging to community college certifications, and/or entry level positions. Each career pathway also integrates work-based learning opportunities job shadowing, service learning, and internships.</p> <p>In addition to embedding career preparedness and real-world experiences in the curriculum, our schools provide extracurricular activities for students to participate in such as field trips that are academic, collegiate or career aligned, as well as our annual College and Career Week. Field trips expose</p>	<ul style="list-style-type: none"> • Naviance • CSSD • Audeo • Mirus • College and Career Week • AP/Honors courses

Findings	Supporting Evidence
<p>students to potential careers and education paths. Some examples include San Diego State University, Cabrillo Monument, Balboa Park Museums, The Richard Nixon Library & Museum, Cal State San Bernadino, JPL NASA (Jet Propulsion Laboratory), College of the Desert and The Getty to name a few. Through these experiences, students are exposed to possible career options, how to pursue them, gain access to students currently pursuing their career paths or to professionals already in their respective fields. Students are able to have a first-hand experience of what a day in the field might look like and are able to ask questions that can help them determine what career path they will pursue. Additionally, College and Career Week is held annually to expose students to fields of work within their interests by listening and interacting with guest speakers from a variety of career clusters, and having the opportunity to network.</p> <p>Further, students who graduate have the opportunity to join the Altus Alumni community, a network of students who are invited to stay connected to our schools. Alumni receive updates on post-secondary opportunities and are invited to speak at College and Career Week, support Cadet Corps members, be a Pathway Exhibition panel member, and reach out to our school staff for support in their post-secondary journey.</p>	

**ACS WASC Category C. Learning and Teaching:
Synthesize Strengths and Growth Needs**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category C.¹

Areas of Strength

1. Teachers are facilitators of learning in that collectively we have adopted a growth mindset as evidenced by professional development through Altus University and SDCOE.
2. Teachers are consistently and constantly using data from a variety of measures to support, differentiate, and adapt curriculum to our diverse learners through use of Naviance, NWEA MAPS Growth assessments, CAASPP assessments, ELPAC (English Language Proficiency Assessments for California) assessment, Moby Max (K-5 program).
3. Students can access curriculum in a variety of modalities using online, textbook, tutoring sessions that are either in-person, hybrid, and online. In addition, students are provided with 1:1 personalized support through PEPP planning
4. Teachers can personalize academic, career, and college readiness support by using our PEPP, or pathways personalized education plan, to utilize student interests in both at the elementary and secondary levels to integrate future planning into present instruction.

Areas of Growth

1. Encourage in-person learning.
2. Continue to develop and refine our instructional approach for mathematics, including supplemental resources and one-on-one support.
3. Continue to develop our English Language Development (ELD) curriculum to support our English learners.
4. Create more opportunities for students to collaborate, including opportunities for social growth/interaction. For example: tutoring sessions, in-person or virtual.
5. Continue to develop curated resources for teachers to easily access personalized and/or modified lessons to meet individualized student needs.
6. Continue to develop up-to-date social and emotional learning (SEL) curriculum for all students, families, and teachers to access.

¹ The summary information will be used for Tasks 4 and 5.

Category D: Assessment and Accountability

D1. Reporting and Accountability Process Criterion

The school leadership and instructional staff use effective and equitable assessment processes to collect, disaggregate, analyze, and report schoolwide student performance data to the school staff, students, parents, and other stakeholders. The analysis of data guides the school’s programs and processes, the allocation and usage of resources, and forms the basis for the development of the schoolwide action plan/SPSA aligned with the LCAP

Findings	Supporting Evidence
<p>D1.1: Professionally Acceptable Assessment Process: <i>The school leadership and instructional staff use effective and equitable assessment processes to collect, disaggregate, analyze, and report student performance data to all stakeholders.</i></p> <p>CSSD, Audeo and Mirus are highly effective in their use of equitable assessment processes to collect, disaggregate, analyze, and report student performance data to all stakeholders. At the start of the enrollment process, federal, state, and local data metrics are input into the student’s online dashboard in the School Pathways Learning Management System. The schools also use a variety of tools to assess student learning and thoroughly monitor progress throughout the academic year. In their first week, students complete NWEA Screening Assessments in math and reading to identify current skill levels. Additionally, Audeo K-5 utilizes Moby Max Placement tests to gain insight into students’ initial skill levels in these subjects. These outcomes are then shared with the student and parent/guardian so that appropriate courses and lessons may be assigned according to their individual results.</p> <p>CSSD, Audeo and Mirus are highly effective at monitoring progress during the school year. In the fall, students complete the full length NWEA assessments in math, reading, and language. The NWEA post-assessment completion during the spring further measures student growth from the school year. Additionally, at Audeo K-5, Moby Max Benchmark assessments are taken during the fall, winter, and spring to measure growth and progress. Moby Max assessments serve a dual purpose for pinpointing missing key skills and providing baseline data to measure progress throughout the school year. Middle school students and 11th graders also complete the interim versions of the California Assessment for Student Performance and Progress (CAASPP) assessments. The results are shared with teachers, students, and families to better prepare for the full version of the assessment in the spring. Additionally, students complete Learning Check assessments in Math, English, Science, and Social Science courses that are standards aligned and similar to what they would see on the CAASP assessment.</p> <p>In addition to this academic assessment data, the schools collect college, career, and social-emotional student data. Within the first 30 days of enrollment, students complete a series of surveys through Naviance including: PPEP Survey, Game Plan, AchieveWorks® Personality, and AchieveWorks® Learning & Productivity. Naviance is also used for collecting information on post-secondary outcomes. Upon graduation, students complete surveys indicating their post-secondary pathways—including 4-year, 2-year, vocational, or military</p>	<ul style="list-style-type: none"> • School Pathways Student Information System • NWEA initial screening, Fall and Spring Assessments • Moby Max Assessments (K-5) • CAASPP Summative and Interim Assessments • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Altus Alumni Department • Illuminate Data Management System • Parent-Teacher Conferences • Illuminate Assessment Data (EOC & Learning Checks & Student Groupings) • Achieve3000 Assessment Reports • Altus Storybook • Documents/Trackers • CA Dashboard Metrics <ul style="list-style-type: none"> • Link to CSSD Dashboard • Link to Audeo Dashboard • Link to Mirus Dashboard

Findings	Supporting Evidence
<p>choices. Student outcomes are monitored and reported through collaboration with the Altus Alumni department.</p> <p>In addition to NWEA and Naviance systems, the schools use Illuminate Data and Assessment (DnA) to assess students, gather and monitor data, and generate reports. Illuminate is an online program where students complete End of Course Exams and Learning Checks. Each assessment allows the instructional staff to see how students perform on the applicable course standards. Illuminate provides easily generated reports to view performance data for individual students or their entire class. Illuminate also houses data from NWEA, Interim and Summative CAASPP, and ELPAC assessments to better visualize the entirety of student assessment reports, making monitoring assessment data more efficient. These reports are also sent to parents to keep them updated on student progress towards standards mastery.</p> <p>In addition to this metadata on student performance, teachers are also highly effective at collecting and monitoring more routine forms of student data. The online LMS Imagine Edgenuity delivers daily, weekly, and monthly progress reports with student quiz and test scores. Teachers, students, and families/guardians monitor these reports for progress and grade trends. Teachers also use formative data from Achieve3000 in their instructional approaches. Students start the program in the fall by completing a “Level-Set” assessment that determines their Lexile scores. Teachers share these Lexile reports with students and families and use the information to assign Lexile-specific articles to students from within Achieve. Families can also utilize personal logins for these systems to directly review progress and achievement in real-time.</p> <p>Similarly, at Audeo K-5, Moby Max provides daily and monthly progress reports outlining student performance. Frequent progress monitoring is used to determine progress toward grade-level standard mastery and inform instruction. In addition to Moby Max, teachers use Raz-Plus Benchmark Book assessments to measure student reading behavior and comprehension through running records, retelling rubrics, and comprehension checks. In addition to teacher-facilitated Benchmark Book assessments, students complete a “Level Up” assessment to determine Lexile and Fountas & Pinnell levels. Families can also utilize personal logins for these systems to directly review progress and achievement in real-time.</p> <p>The Data Department also compiles and releases student metadata in the form of a monthly Storybook for each school. The Storybook reports student participation rates, credit completion rates, NWEA assessment scores, dropout rates, and Naviance survey results for each school roster. The monthly Storybook also disaggregates this data into specific student groups, including socio-economically disadvantaged/low-income, Hispanic/Latinx, English Learners, and others, so that leadership and instructional staff can provide targeted support.</p> <p>These reports are filed within the school file-management</p>	

Findings	Supporting Evidence
<p>system for continual access throughout the year. The data department also ensures that all applicable data is reported to the California Department of Education and housed within the schools' state dashboards. Each method of reporting ensures that relevant student achievement data is shared internally within the school and externally with all educational partners.</p>	
<p>D1.2: Basis for Determination of Performance Levels: <i>The school leadership and instructional staff have agreed upon the basis for students' grades, growth, and performance levels to ensure consistency across and within grade levels and content areas.</i></p> <p>CSSD, Audeo and Mirus are highly effective in ensuring consistency across and within grade levels and content areas. The school leadership team and instructional staff collaborate on this in many ways. At the time of enrollment, school counselors use previous school transcripts to create a credit audit to visually display the student's credits and create a recommended course plan. Student growth is formally reviewed several times during the year when the teacher, counselor, and instructional lead meet during PPEP phase meetings. In these meetings, student progress and performance are reviewed to determine if a grade-level promotion is justified according to each school's grade-level promotion policies. These policies are approved by each school's governing board and communicated by school leadership and instructional staff to all students and their guardians.</p> <p>These initial PPEP meetings also entail meeting with the student's IEP case manager or school 504 coordinator when applicable. Here, the IEP and/or 504 team determines relevant grading protocols, instructional schedules, and academic resource supports available for the student. The IEP case manager also works with the instructional team to determine academic goals and coordinates outside academic, occupational, post-secondary, or social-emotional resources services.</p> <p>The instructional staff also provides students with grading rubrics for assigned work to ensure a uniform grading policy is equitably applied. Paraprofessional staff is trained through Altus University to ensure consistency in grading across resource centers. The expectation is also that students meet a 70% or higher grade in all courses to ensure sufficient mastery of standards and concepts. The instructional teams also have established progress metrics to determine adequate progress. Students should complete at least one credit each month to remain on track for grade-level promotion and/or graduation.</p> <p>At Audeo K-5, the instructional staff uses formative assessment worksheets aligned to California-adopted academic standards to monitor grade-level standards mastery throughout the school year. This in conjunction with feedback from families/guardians, Moby Max Benchmark assessment data, and student observations are used to ensure consistency when</p>	<ul style="list-style-type: none"> • Counselor Credit Audits • PPEP Meetings/Processes • Grade Level Promotion Policy • IEP Meetings • Grading Rubrics • NWEA Growth Targets Fall-Spring • CAASPP Assessments • Ellevate System EL Monitoring and Promotion • Course Completion Expectations • Grading Policies • Illuminate Learning Checks • Illuminate EOCs

Findings	Supporting Evidence
<p>determining satisfactory outcome. Students are enrolled in no more than three courses a semester, completing a total of four courses each grade level. Grade-level progress is measured through standards proficiency. To remain on track for grade level mastery, student learning should progress 10% or more each month. This progress is monitored and measured through the process outlined above.</p> <p>CSSD, Audeo and Mirus also use annual assessments to evaluate yearly student growth. Initially given at the beginning of the school year, the schools internally administer the NWEA MAP (Measure of Academic Progress) assessments and Audeo K-5 internally administers Moby Max Benchmark assessments. These assessments are reassigned again in the spring to determine performance progress. Similarly, students are assessed in Math and Reading through statewide CAASPP assessments with the same goal: measuring students' growth and performance levels during the academic year. In addition, the schools administer interim testing during the first semester of the school year to identify students' current performance levels and adjust instruction and provide academic student support. Another component of these CAASPP assessments is the English Language Proficiency Assessment (ELPAC). The schools annually administer summative ELPAC to students identified as English Learners. Teachers compare student performance results from year to year at the individual or small group level to plan targeted interventions. Instructional staff have access to this data on multiple platforms: in the SIS, Illuminate, and Ellevation. Through Ellevation, the schools monitor students who have exited their EL status and are Reclassified Fluent English Proficient (RFEP) to monitor and continue individual support as needed. Instructional staff view information on individual students and small groups of students in Ellevation to support targeted interventions.</p> <p>CSSD, Audeo and Mirus monitor students' performance levels on various standards and assessments on the Illuminate platform. Here, student growth is measured by comparing performance on periodic Learning Checks and summative End of Course exams. Curriculum departments aggregate and compare data within and across grade levels to evaluate the effectiveness of curriculum delivery and to determine curriculum improvements or professional learning sessions for common areas of improvement. Additionally, Illuminate is used to view students' outcomes by CAASPP SBA performance bands. Instructional staff examines this data for individual, student group, and school wide trends to plan targeted interventions. Curriculum departments also use this information to plan professional development to support common areas of improvement through Altus University.</p>	
<p>D1.3: Monitoring of Student Growth: <i>The school has an effective system to determine and monitor all students' growth and progress toward meeting the schoolwide learner outcomes/graduate profile, academic standards, and college- and career-readiness indicators or standards.</i></p>	<ul style="list-style-type: none"> • PPEP Phase Meetings • Credit Audits • Course of Study Records (CSR)

Findings	Supporting Evidence
<p>CSSD, Audeo and Mirus are highly effective in determining and monitoring the growth and progress of all students. These processes begin with the PPEP meetings starting in the fall and continuing quarterly throughout the school year. The first of these meetings include collaborating with the instructional lead to determine grade-level placement, academic achievement, course planning, state testing preparation, English learner progress monitoring (as needed), supplemental academic support, college and career readiness, social-emotional needs, and more. Teachers also review transcripts and credit audits with their school counselor and share this information with students and families. If applicable, this initial phase also involves meeting with applicable special education case managers and service providers to review IEP services and administration. Phase II of PPEP begins in October, during which the teacher and learning lead focus on potential grade level promotion, data-driven instructional planning, further state-testing preparation, continued English learner progress monitoring, supplemental academic support, and college and career readiness planning. PPEP Phase III occurs in January and continues the collaborative tracking of individual students, focusing on preparation for state testing, academic performance outcomes, and a graduation path for seniors.</p> <p>Data for PPEP meetings comes from various sources, including teacher monitoring of student progress. Teachers regularly update their student course of study records (CSRs) and their participation and credit trackers with lesson & credit completion, attendance reporting, assessment scores, and other measures of academic progress. Student population groups of Hispanic/Latino, English Language Learners, and low-income students are identified as these are the major student groups within the CSSD, Audeo and Mirus, and the data is disaggregated and reviewed accordingly. The instructional team continuously reviews these documents to ensure students progress in their PPEP.</p> <p>Schoolwide monitoring of content standard progress is also achieved through the Illuminate program through the Learning Checks and End of Course Exams mentioned previously. Instructional leads and teachers are then able to view reports based on individual students, resource centers, and school performance towards those given standards.</p> <p>In addition to these instructional measures, college-and-career-readiness indicators are another important measure to determine student achievement. Students have the option to enroll in CTE career pathways courses that can lead to articulated college credit, dual enrollment credit, or industry certificates. Students can also earn early college credit while enrolled at Altus Schools. The most direct method of early college credit is completing Advanced Placement coursework. Students can complete AP-designated courses and the accompanying AP test in the spring for college credit. In addition to AP offerings, students can earn early college credit through dual enrollment and articulation programs in partnership with San Diego City and Miramar Colleges, Coastline College, and Mira Costa</p>	<ul style="list-style-type: none"> • Participation and Credit Trackers • Illuminate Learning Checks and End of Course Exams • Illuminate Assessment Reports • CTE Pathways / AP Coursework / Early College Credit / Articulation • CCI Indicator Monitoring (Counselor PPEP) • Storybook • Testing Dashboard on SIS

Findings	Supporting Evidence
<p>College. With dual enrollment, students earn college credit by taking courses offered by a community college of their choice. On the other hand, articulation allows students to earn additional college credit from an Altus curriculum course following approval from the receiving community college. Each of these opportunities ensures that students progress toward college and career readiness. Reporting on this data is compiled and shared internally within each school's monthly Storybook report and course enrollment/completion reports.</p> <p>Each of the described measures ensures that the instructional and leadership team effectively monitor student progress toward academic benchmarks and college and career readiness indicators.</p>	
<p>D1.4: Assessment of Program Areas: <i>In partnership with district leadership, the school leadership and instructional staff periodically assess programs and expectations, including graduation requirements, credits, course completion, and homework and grading policies, to ensure student needs are met through a challenging, coherent, and relevant curriculum.</i></p> <p>CSSD, Audeo and Mirus are highly effective in assessing the instructional program of their schools. The schools are classified as Dashboard Alternative School Status (DASS) schools on the California School Dashboard. Relevant DASS performance targets are consistently incorporated into the schools' strategic initiatives, and this information is reviewed during general staff, department, and instructional meetings. The schools focus each year on improving results for all academic engagement and performance dashboard indicators with special emphases on graduation rate, chronic absenteeism, college/career, and English and math performance.</p> <p>Various local and dashboard measures are disaggregated for individual rosters by key areas such as socio-economic status, race/ethnicity, English learner status, homeless/foster youth, and those with a disability. Teachers and learning leads work together through the PPEP process throughout the year as previously explained. These indicators are also reflected in teacher and learning lead scorecards so that instructional staff performance is aligned with schoolwide program expectations and performance.</p> <p>Student assessment data is also used to impact program reflection and improvement. Student achievement and assessment data from Edgenuity coursework, Learning Checks and End-of-Course exams, CAASPP assessment results, and other forms of formative and summative assessments are all used not only to individually personalize student instruction, but also inform curriculum revisions and updates as well as AU sessions. Curriculum departments meet throughout the school year to continuously modify course assignments and supports based on student need from assessment results. These results are used to adjust the curriculum with new text material, instructional supports, and technological supports to address student and teacher needs. New courses are released</p>	<ul style="list-style-type: none"> • California Data Dashboard Alternative School Status (DASS) • Staff/ Department/ Instructional Meetings • PPEP Meetings/Processes • Staff Scorecards • CAASPP Assessments • Math Interim Report • ELA Interim Report • APAC Curriculum Departments • AP Courses • Dual Enrollment • Course Articulation • UC A-G Approval • NCAA Approval • ELD Coursework

Findings	Supporting Evidence
<p>to instructional staff throughout the year and teachers are regularly trained through AU.</p> <p>At Audeo K-5, research-based textbook curriculum adoptions are vertically aligned across elementary grade levels to support continuity in learning.</p> <p>CSSD, Audeo and Mirus’s college and career curriculum types underscore these efforts to provide relevant, engaging, and challenging coursework. The schools offer AP courses in various subjects, and these courses challenge students with a comprehensive, in-depth curriculum. Advanced placement courses allow students to earn college credit, prepare for the rigors of collegiate academics, and enhance a student’s strength in a particular subject. Concurrent Enrollment students are held accountable to meet course requirements and rigor that prepares them for college-level coursework while enrolled in high school. College staff hold students to a high standard and skillsets acquired to demonstrate balance in both high school and college coursework at the same time. Students also have the option to articulate specific Career & Technical Electives to earn college credit through the completion of Altus coursework. All relevant student coursework also goes through the process of UC A-G and NCAA certification to ensure college-preparatory standards are met for those students pursuing a 4-year post-secondary pathway. These options also provide students with a rigorous curriculum to meet relevant college and career readiness standards.</p> <p>Each school’s ELD and AVID curriculums highlight additional relevant curriculum options. These courses challenge English language learners to excel through several embedded supports. Diagnostic testing through Achieve3000 identifies student Lexile levels and customizes articles based on the student’s individual needs. The AVID curriculum prepares students for college and career readiness. Students are challenged with a rigorous curriculum and developing executive functioning skills that equip them for post-secondary life. At Audeo K-5, diagnostic testing is completed through RAZ-Plus to determine student Lexile levels and provide texts based on individual student needs.</p>	
<p>D1.5: Schoolwide Modifications Based on Assessment Results: <i>The school uses assessment results to make changes in the school program, professional development activities, and resource allocations demonstrating a results-driven continuous school improvement process.</i></p> <p>CSSD, Audeo and Mirus are highly effective at using data to drive curriculum and professional development. At the first student appointment, data is collected to support student success. Students complete Naviance surveys, PPEP survey, and NWEA math and reading screening assessments to determine learning styles, interests, and skills to drive instructional and curriculum choices. Students also take surveys to determine socio-economic needs, including technology support, internet connectivity, and mental health support. In response to the</p>	<ul style="list-style-type: none"> • Naviance Surveys <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • NWEA MAPs Assessments • Altus Connect Program • Healthy Youth School Therapist • Nice Guys Partnership

Findings	Supporting Evidence
<p>increased need for technological support, data obtained in the PPEP survey, the schools instituted the Altus Connect program to distribute Chromebooks and internet hotspots to students based on need (a pre-COVID program). Additionally, as the PPEP survey showed an increased need for mental health services, Healthy Youth Therapists were hired to provide students with critical mental health services.</p> <p>Continuous and formative assessments are also utilized to drive instructional practices and curriculum development. On the summative level, teachers review student performance data collected from NWEA MAPs, ELPAC, SBA and California Science Assessments, and other cumulative curriculum exams. Additionally, Audeo K-5 teachers use Moby Max for summative level reviews. At the formative level, teachers complete daily reviews of student curriculum coursework, embedded standards-aligned learning check activities, and other checks-for-understanding techniques. The results of these assessments are used to drive change in a variety of ways. Instructionally, the data allows teachers to craft personalized assignments and tutoring sessions aligned with student interests or need areas. These assessment reviews have also led to the adoption of supplemental instructional resources such as Achieve3000 and EdLadder tutoring. At Audeo K-5, assessment reviews had led to the adoption of Raz-Plus. For all coursework, the APAC curriculum departments use assessment information to refine curriculum—implementing new resources, supports, texts, differentiated activities—based on student assessment results as explained previously.</p> <p>Additionally, the Special Education department has also adopted new curriculum resources based on academic assessment data. For students pursuing a Certificate of Completion, special education utilizes the program MobyMax to allow for more significant independent learning of foundational concepts. This program is highly customizable and will enable teachers and case managers to tailor the curriculum to each students' needs.</p> <p>Data is also used to implement changes to professional learning offerings. CSSD, Audeo and Mirus use instructional assessment data results and yearly teacher surveys to create a comprehensive Altus University professional learning calendar. The AU system is designed to support staff in meeting yearly academic goals and provide each teacher with federally and state mandated training. Assessment results in addition to end of session AU evaluations, provide an agile professional learning system that is able to pivot and change topics/sessions as the data reflects new priorities.</p> <p>Each of these underscores the highly effective nature of the schools' efforts to use assessment results to make changes in the school program, professional development activities, and resource allocations, demonstrating a results-driven continuous school improvement process.</p>	<ul style="list-style-type: none"> • Equity and Inclusion Department • Altus Meal Program • CAASPP Assessments <ul style="list-style-type: none"> • Math Interim Report • ELA Interim Report • Achieve3000 • EdLadder • Curriculum Assessments • Illuminate Learning Checks • Personalized Assignments • Individual and Group Tutoring Sessions • MobyMax • Altus University Professional Development

D2. Using Student Assessment Strategies to Monitor and Modify Learning in the Classroom Criterion

Teachers employ a variety of appropriate assessment strategies to evaluate student learning. Students and teachers use these findings to modify the learning/teaching practices to improve student learning.

Findings	Supporting Evidence
<p>D2.1: Demonstration of Student Achievement: <i>Teachers use the analysis of formative and summative assessments to guide, modify, and adjust curricular and instructional approaches.</i></p> <p>CSSD, Audeo and Mirus are highly effective at analyzing formative and summative assessments to guide, modify and adjust curricular and instructional approaches. To accomplish this, the teachers use a variety of external and internal assessment sources. Externally, programs like Naviance, Achieve3000, NWEA, and state CAASPP assessments provide essential data sources.</p> <p>Naviance assessments provide teachers with an array of social-emotional and post-secondary student information. Students complete surveys to identify their learning style, post-secondary goals, and possible career interests. Teachers use this information to provide students and families with supplemental or individualized learning opportunities tailored to these interests and plans.</p> <p>Achieve3000 Lexile assessment scores are used to provide appropriate 5-step lessons that align with individual student Lexile scores. Teachers integrate these lessons cross-curricular to support student reading growth across disciplines.</p> <p>Students are also formatively assessed through NWEA MAP. These are computer-adaptive tests that evaluate initial math and reading grade-level proficiency. These scores are used as a baseline assessment of student performance of grade-level standards. These assessments, along with an English Language assessment, are administered again in the spring to evaluate student development of standards and achievement growth. Data from these assessments drive small group instruction and give teachers additional evidence to support the personalization of curriculum. This process is followed for Audeo K-5 students using Moby Max as the designated formative assessment.</p> <p>Statewide CAASPP results also provide an important resource for adjusting curricular and instructional approaches. Students complete interim versions of these assessments in the winter—allowing teachers to guide their instructional methods before the summative assessments in the spring. Each fall, the previous year’s spring assessment data allow teachers to craft that year’s instructional plan to target student and resource center needs. The same also applies to students completing the ELPAC assessments—the previous year’s results are used to determine instructional plans and supports for English Language Learners. Time at Instructional Meetings is reserved for instructional staff to dive into this data, analyze it, and adjust their instructional plans with their instructional lead.</p> <p>There is also a variety of formative and summative assessment information embedded directly within the Altus curriculum.</p>	<ul style="list-style-type: none"> • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Achieve3000 • NWEA MAPS Assessments • CAASPP Assessments <ul style="list-style-type: none"> • Math Interim Report • ELA Interim Report • Resource Center Meetings • Learning Check Assessments • Student-Teacher Meetings • EdLadder Tutoring • Course Customization • IEP Meetings & Goals

Findings	Supporting Evidence
<p>Each Altus curriculum assignment and/or Imagine Edgenuity assignment provides teachers with a snapshot of student learning. Resource center teachers meet daily and weekly to collaborate and identify areas of need to best support their student population based on these assignments. They also meet with learning leads throughout the year, explained earlier as the PPEP phases, to discuss each student’s plan to ensure all support areas are identified and implemented.</p> <p>The curricula—both Altus-created and Imagine Edgenuity—includes strategically placed Learning Check formative assessments. These assessments align with the curriculum’s key standards and act as a benchmark for student learning. Teachers use these assessment reports to adjust instruction directly and address areas identified for growth. Teachers may also direct their students to external academic supports like those mentioned above, or involve the student in the EdLadder support, mentioned previously.</p> <p>For students with IEPs, this range of assessment data is reviewed by both instructional and IEP teams to determine appropriate instructional support. IEP assessments and student observations are used to modify and adjust curricular and instructional approaches to best support each child’s individual needs. Transitional goals are developed and implemented during IEP meetings to prepare students for college, career, and life.</p> <p>This varied action shows that the schools are highly effective in using the analysis of formative and summative assessments to guide, modify, and adjust curricular and instructional approaches. Teachers and instructional leadership continuously collaborate to use these results to provide students with appropriate and personalized instructional opportunities.</p>	
<p>D2.2: Teacher and Student Feedback: <i>Teachers provide timely, specific, and descriptive feedback in order to support students in achieving learning goals, academic standards, college- and career-readiness standards, and schoolwide learner outcomes. Teachers also use student feedback and dialogue to monitor progress and learn about the degree to which learning experiences are understood and relevant in preparing students for college, career, and life.</i></p> <p>CSSD, Audeo and Mirus teachers are highly effective at providing timely, specific, and descriptive feedback to support students in achieving learning goals, academic standards, college- and career-readiness standards, and schoolwide learner outcomes.</p> <p>At the beginning of enrollment, students complete Naviance surveys that teachers use to construct student Pathway Personalized Education Plan (PPEP) for post high school goals related to college, career, or military interests. The PPEP also incorporates information about student academic levels and needs (i.e., MAPs, ELL levels, Lexile levels, IEP goals) to supply teachers with an educational plan guiding their instruction,</p>	<ul style="list-style-type: none"> • Naviance Surveys and Reports • PPEP Process • NWEA MAPs Assessments • Educational Partner Collaboration • Dual Enrollment • AP Coursework • Honors Coursework • Career and Technical Education Electives • Articulation • School Pathways SIS • Imagine Edgenuity • Daily Participation Letters

Findings	Supporting Evidence
<p>goal-setting, and collaborative efforts with students. Teachers reference this plan when monitoring student work, providing individualized feedback and personalizing coursework. This plan also requires consistent collaboration with students and parents through check-ins, meetings, along with counselor or lead intervention meetings to provide opportunities for educational partner feedback, questions, and involvement in adjusting each student’s PPEP. Following the initial PPEP plan, teachers meet with academic counselors to strategize on promoting student involvement in dual enrollment, taking AP and Honors courses, and making use of our collection of Career and Technical Education (CTE) electives that have been approved for articulation.</p> <p>Collaboration also occurs virtually through the reporting features embedded within the School Pathways and Edgenuity learning management systems. Teachers use these systems to send Daily Participation and Tiered Reengagement letters as intervention mechanisms within the schools’ Multi-Tiered System of Support (MTSS). Additionally, the newly adopted online platform, ParentSquare, allows teachers to send communications and reminders to families in a virtual and mobile format. Teachers also send regular progress reports, report cards, and informational reminders through the mail, email, and texting mediums to support learning goals. Each semester, teachers meet formally in parent-teacher-student conferences to review progress and learning that has occurred throughout the semester and review each student’s PPEP.</p> <p>Baselines of academic needs are assessed in the fall semester when students complete the MAPs assessments to measure reading, math, and language usage performance. Students also complete baseline assessments on the Achieve3000 online platform, which provides teachers and students baseline Lexile reading levels—an indicator that teachers then use to personalize reading content within the curriculum. Each course also contains Learning Checks, which are formative benchmark assessments built around key academic standards. These embedded assessments are critical to monitor, target, and support high-level learning outcomes. Throughout the academic cycle, teachers regularly meet with students to review these completed assignments, and teachers provide additional individualized support as needed.</p> <p>CSSD, Audeo and Mirus utilize a 72-hour grading window to ensure that this feedback is timely. The instructional staff is regularly trained in grading standards, and all relevant assignments contain appropriate rubrics to ensure that consistency and expectations are applied. In addition, feedback is communicated to students, and supplemental targeted instruction is carried out through tutoring sessions, personalized assignments, Achieve3000 reading supplements, and/or BrainPop or BrainPop ESL activities. At Audeo K-5, teacher’s editions for textbook curriculum are provided to families/guardians and instructional staff provide weekly guidance on grading and implementation.</p>	<ul style="list-style-type: none"> • Tiered Reengagement Letters • Multi-Tiered Intervention System • Parent Square • Progress and Report Cards • CAASPP Assessments <ul style="list-style-type: none"> • Math Interim Report • ELA Interim Report • Achieve3000 Assessments • Illuminate Cumulative Exams • Illuminate Learning Checks • 72-Hour Grading Window • BrainPop and BrainPop ESL

Findings	Supporting Evidence
<p>These efforts clearly demonstrate that the schools are highly effective at providing timely, specific, and descriptive feedback to support students in achieving learning goals, academic standards, college- and career-readiness standards, and schoolwide learner outcomes. Additionally, the schools are highly effective in using student feedback and dialogue to monitor progress and learn the degree to which learning experiences are understood and relevant in preparing students for college, career, and life.</p>	

**ACS WASC Category D. Assessment and Accountability:
Synthesize Strengths and Growth Needs**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category D.¹

Areas of Strength

1. Robust data, assessment, and program refinement processes utilized by curriculum and instruction departments to increase student outcomes.
2. Strong PPEP process that involves all educational partners.
3. Highly effective, agile, and data-driven professional development program in Altus University.
4. Comprehensive instructional approaches and curriculum offerings.

Areas of Growth

1. Continue to refine Teaching and Learning Plan using data and assessment to increase English and math student performance.
2. Improve school data collection and student support efforts to increase college/career readiness (CCI) student outcomes.
3. Continued teacher training and development in all data management platforms.
4. Improved equity in data reporting to ensure that progress and performance information is accessible to all educational partners regardless of language, physical, or developmental barriers.

¹ The summary information will be used for Tasks 4 and 5.
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Category E: School Culture and Support for Student Personal, Social-Emotional, and Academic Growth

E1. Parent and Community Engagement Criterion

The school leadership employs a wide range of culturally sensitive strategies to encourage family and community involvement, especially with the learning/teaching process.

Findings	Supporting Evidence
<p>1.1. Indicator: <i>The school implements strategies and processes for the regular involvement of all stakeholder support groups in the learning and teaching process for all students.</i></p> <p>CSSD, Audeo and Mirus are highly effective because these schools implement strategies and processes for the regular involvement of all educational partner support groups in the learning and teaching process including parents of non-English speaking, special needs, and all students in a variety of ways.</p> <p>Students are offered the freedom to accelerate, the focus to catch-up, and the support to graduate. Teachers are “on-demand” in the Resource Centers, ready to offer one-on-one support to any student and one-on-one communication to all parents/guardians. Teachers assign courses based on each student’s PPEP, which is developed in collaboration with counselors and parents upon enrollment. On a daily and weekly basis, PPEP progress is communicated to students and parents/guardians through ParentSquare, emails, phone calls, letters, and text messages. Once each semester, a parent-teacher-student conference is held to discuss the PPEP progress over the course of the semester and adjust the PPEP if necessary.</p> <p>Each students’ PPEP is documented in the beginning of the enrollment process to ensure course planning is designed to achieve the students’ learning outcomes. Parents and students are involved at every step of the student PPEP process. Our program involves parents from the first phone call. We seek student/parent input on course plan in the development of the student PPEP and continue to seek input as the PPEP may change over time. In addition, the teacher, counselor, and instructional leader meet formally in three PPEP phases to review progress towards graduation, course planning, diploma option, HiSET/GED, involvement in California Cadet Corps, AVID, and additional instructional supports needed based on the individual student’s needs.</p> <p>Families are also invited to attend a monthly Family Learning Series. These sessions are created based on feedback from LCAP and Family Engagement Surveys and are hosted on Microsoft Teams. In these sessions, families hear from Instructional Leaders on topics such as AVID, Early College Credit, Supporting Student Mental Health. This gives families resources to support their students as well as a place to collaborate with other families and ask questions directly to school leadership.</p> <p>At Audeo K-5, credentialed support teachers meet regularly with parents/at-home teachers to discuss progress, assessment results, standards-proficiency, and strategies for support.</p>	<ul style="list-style-type: none"> • LCAP Survey • PPEP • Family Learning Series • ELAD • ELAC • Student/Family Portal on Imagine Edgenuity • AVID • CLD • Parent volunteers • Parent board member • Altus University • Dual Enrollment • Articulated Courses • AP Courses • Achieve3000 • Equity and Inclusion Administrator • Nice Guys • Beyond Feedback Survey • Homeless and Foster Youth Liaison • Continued Community partnerships • K-5 Learning Labs and Family Learning Sessions

Findings	Supporting Evidence
<p>Audeo K-5 also has family training within their Family Learning Sessions. Their sessions are focused on issues relevant to elementary education support and include topics such as how to teach math or writing, as well as hands-on learning labs where parents can observe credentialed teachers and strategies.</p> <p>Communication with all educational partners is highly valued and ensured through: LCAP Surveys, Parent/Student Engagement Surveys, Beyond Feedback Survey, Student/Family Portal on Edgenuity, ParentSquare, daily texts/emails from teachers, daily participation letters, tiered reengagement letters, daily engagement monitoring entries on School Pathways Student Information System, and contact manager logs. If students experience challenges with progress towards their PPEP, tiered re-engagement meetings aligned to the MTSS with parent and/or school counselor/instructional lead are held to ensure the family has the support needed to meet their PPEP goals.</p> <p>IEP meetings offer a team-based approach to supporting students with disabilities (SWD). These meetings involve the student (if appropriate), family member, teacher, education specialist, administrator, mental health support when needed, as well as other individualized resources and service providers applicable to the assessment findings. IEP meetings are held annually, with many students having more than one meeting per year with families to ensure transparency with progress and goal achievement.</p> <p>The English Learner Achievement Committee meets with families of English learners. This committee encourages participation of parents in advising the school on the implementation and evaluation of instructional programs for English learners.</p> <p>Several community partnerships have been established to ensure all educational partner support groups have extended services for student learning and mental health. These partnerships include Ed Ladder for additional math support, MAST for mental health support, Nice Guys offers a scholarship program to cover costs for socioeconomically disadvantaged (SED) students to have equal access to cover the costs dual enrollment, technology, high school completion exam fees, and one-time financial assistance for individual household needs. EL, SWD, SED, foster youth, and GATE students' progress is tracked monthly through the Storybook to ensure equity in the progress of all student groups.</p>	

E2. School Culture and Environment Criterion

The school leadership focuses on continuous school improvement by providing a safe, clean, and orderly place that nurtures learning and developing a culture that is characterized by trust, professionalism, equity, and high expectations for all students.

Findings	Supporting Evidence
<p>E2.1. Safe, Clean, and Orderly Environment: <i>The school has existing policies and regulations and uses its resources to ensure a safe, clean, and orderly place that nurtures learning, including internet safety and Uniform Complaint Procedures.</i></p> <p>CSSD, Audeo and Mirus are highly effective in their existing policies and regulations and uses its resources to ensure a safe, clean, and orderly place that nurtures learning, including internet safety and Uniform Complaint Procedures.</p> <p>Each Resource Center setting allows for an open sightline throughout the building. Multiple teachers and other staff members at each center are available to continuously monitor student behavior and guide students in a positive direction, while also ensuring that other staff members feel comfortable and confident in their working environment. This environment ensures productivity within the Resource Center for both students and staff by following capacity guidelines and ensuring limited staff and student numbers based on capacity limits and safety. Each resource center is equipped with an auto-lock entrance.</p> <p>All school sites have specific safety plans that are updated regularly and led by the site safety ambassador, which meets with the Executive Safety team quarterly. Students and staff practice earthquake drills, fire drills, and mock lockdowns at least twice yearly to ensure students and staff are prepared and can follow through on the school safety plans. Backpacks for emergencies are placed clearly in each resource center, in addition to a first aid kit, EpiPen locked container, AED device, and field trip backpacks that have EpiPens and a first aid kit. Safety in the resource center is important and an open floor plan without clutter helps ensure student and staff safety. Staff are trained yearly on EpiPen and Bloodborne Pathogens as well as cleaning protocols to ensure student and staff health. Students with health needs such as diabetes or medications are closely monitored and supported by health staff and trained staff.</p> <p>All resource centers have recently been remodeled as a classroom of the future. Each resource center has state of the art instructional technology, flexible seating areas, huddle areas, and conference rooms for privacy. There are also spaces specifically for science labs that include an eye wash station and spaces for the 3D printer and zSpace unit.</p> <p>The school ensures that all staff, students, and families understand their cybersecurity roles and responsibilities through annual technology trainings, signing of technology use agreements, and cyber attack simulators. All school computers with internet access have appropriate filters in place to keep students safe while online.</p>	<ul style="list-style-type: none"> • Safety Ambassador • Safety Training • Safety plan • ALICE training • CPR/Epipen training • Bloodborne pathogen kits and training • EpiPens in central spots as well as in the field trip backpack • Regular safety drills for students and staff • AED devices and training for staff • Nurse training for health aides and staff for students with health needs • Web content filtering • PPEP • Communication • Curriculum • RISE Series - Social and Emotional Learning • AVID • Expectations for student behavior • School Site Council • Altus University • Meeting Surveys • ELAD • LCAP • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • Youth Mental Health First Aid Certification • School Nurse • Student Use of Technology Policy

Findings	Supporting Evidence
<p>Every Resource Center displays contact information for complaint resolution. Each school is evaluated on its governance through its annual charter review process focusing, in part, on resolving internal and external complaints. Each school has consistently met the highest level of compliance in this regard.</p>	<ul style="list-style-type: none"> • Resource Center Management System • Resource Center Meeting Agendas
<p>E2.2. High Expectations/Concern for All Students: <i>The school culture demonstrates caring, concern, and high expectations for all students in an environment that honors individual differences, social emotional needs, and is conducive to learning.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating a culture that demonstrates caring, concern, and high expectations for all students in an environment that honors individual differences, social emotional needs, and is conducive to learning.</p> <p>Teachers and administrators create a learning environment that challenges all students to successfully complete high-quality work. Teachers are trained to create short and long-term plans that will best challenge the student to reach their goals while supporting the student along the way. One quality that sets our program apart from most schools is that teachers expect a student to earn a C or higher on all coursework and the final course grade. If a student is struggling with an assignment, a teacher or Certificated Teacher Resource will work alongside the student during a tutoring session to help the student access the curriculum in a meaningful way to master the standards-based lesson.</p> <p>Teachers at CSSD, Audeo and Mirus are in curriculum departments and are consistently working on projects to refine and launch new curricula throughout the year that is both challenging and engaging. Most courses have two options for students- a virtual experience on Imagine Edgenuity with projects embedded throughout the courses or the Altus curriculum that is executed in a more traditional fashion with a textbook and lesson guide. The lesson guide is a roadmap for the course that contains checklists, directions, rubrics, and projects to allow the student to navigate their course independently. CSSD, Audeo and Mirus have several courses that afford students the opportunity to become involved in their communities. These courses include the Character and Leadership Development course series, volunteerism through Service Learning, and skills through Work Experience Education. Students who engage in these courses truly diversify their school experience by becoming immersed in the community while also earning high school credit.</p> <p>The Early College Credit Program at CSSD, Audeo and Mirus provides opportunities for high school students to take college courses while completing high school coursework. College courses may be taken on a college campus or online with the college as Dual Enrollment or can be taken with our courses through articulation.</p> <p>Instructional staff is trained in Trauma Informed Practices</p>	<ul style="list-style-type: none"> • APAC • Altus Fellows • Altus University • Low student to teacher ratio • Naviance PPEP Survey, Confidence Survey, Graduation Survey. • Dual Enrollment • College and Career Readiness • UC A-G approved classes • AP and Honors offered • Acknowledgement of Responsibilities • Flexible schedule/time • CTE course offerings • Home visit/interventions • Pathways • MTSS • Audeo K-5-small class sizes • Audeo K-5 on-site class once weekly • Audeo K-5 Daily Zoom sessions for each grade level • Audeo K-5 weekly parent/teacher check-ins • Parent Square • K-5: Moby Max assessments • K-5 curriculum • Audeo K-5 Calendly • Audeo K-5 Math kits • Audeo K-5 Curriculum • Audeo K-5 social emotional learning sessions • Resource Center layout

Findings	Supporting Evidence
<p>(TIPS) and understand the importance of incorporating SEL in all disciplines. Instructional Staff use a trauma informed lens with talking with students and families. Formally, the RISE series is a monthly instructional session that focuses on explicit SEL instruction.</p> <p>At Audeo K-5, SEL is a part of on-site classes and Zoom sessions as students learn how they and their actions are part of and contribute to the Audeo Kids community. Case managers work with general education teachers and ERMHS providers to support special education students in the classroom through lessons and supervised social time.</p> <p>CSSD, Audeo and Mirus have a diverse student population. All beliefs are respected and through direct instruction and curriculum, students learn about different cultures, traditions, and communities. The curriculum supports this diversity and is created to be a mirror so that a student sees themselves in what they are studying and a window into other cultures and views.</p>	<ul style="list-style-type: none"> • ERMHS providers • Culturally relevant curriculum
<p>E2.3. Atmosphere of Trust, Respect, and Professionalism: <i>The entire school community has an atmosphere of trust, respect, equity, and professionalism.</i></p> <p>CSSD, Audeo and Mirus are highly effective in creating an entire school community that has an atmosphere of trust, respect, equity, and professionalism. The school culture at CSSD, Audeo and Mirus embodies trust, respect and professionalism within each resource center, office space, within virtual meetings and throughout the organization. These qualities attract highly energized employees who genuinely enjoy their work and execute tasks with passion and creativity. School leaders, staff and teachers model these ideals for students as we work to provide an atmosphere that is welcoming and supportive. At least one teacher desk is stationed near the front door of each resource center to greet families, providers, and students as they walk in. Parents/ Guardians can access a teacher to speak with regarding information about the school or about their student progress. Staff provides excellent customer service to our students and families through a respectful tone and collaborative approach.</p> <p>Within the resource centers, there is a calm, respectful ambiance as soon as you walk in the door. New students are pleasantly surprised when they walk into each school's futuristic classrooms and work with teachers who are warm and friendly. Teachers often experience very positive behavior changes in students because of the peaceful resource center environment paired with the positive rapport teachers create with students. We have high expectations for students that are communicated in the "intake" meeting with the student and guardian present. The family signs an agreement committing to appropriate school behavior. Because of the established school culture, most behavioral issues are diminished and the focus on academics prevails. When exceptions arise, teachers work with families and the instructional administrator and counselor</p>	<ul style="list-style-type: none"> • Staff phone training • K-5 teachers substitute teaching • Staff dress code • MTSS • Basic Values <ul style="list-style-type: none"> • CSSD • Audeo • Mirus

Findings	Supporting Evidence
<p>utilize the MTSS to create strategies to support the student’s behavior in class to improve the student’s focus on their education.</p> <p>At Audeo K-5, teachers establish a culture of trust and respect with one another, stepping in to support each other when needed. At all schools, teachers are expected to follow a professional dress code, showing guardians and students the atmosphere of professionalism.</p> <p>Teachers are treated as professionals and have a voice in the school’s decision-making process. They are asked for input and feedback frequently. It is typical to complete brainstorming exercises and teachers can voice the needs that students have and determine how the school can best help. These discussions happen during staff meetings, on feedback and survey forms at monthly resource center meetings. It is encouraging to see that survey results and discussions profoundly affect change at CSSD, Audeo and Mirus. It is through this collaboration between students, guardians, teaching staff and administration that programs have come to fruition and support staff have been hired.</p>	

E3. Personal, Social-Emotional, and Academic Student Support Criterion

All students receive appropriate academic, social-emotional and multi-tiered supports to help ensure student learning, college and career readiness and success. Students with special talents and/or needs have access to an equitable system of personal support services, activities, and opportunities at the school and in the community.

Findings	Supporting Evidence
<p>E3.1. Academic Support Strategies for Students: <i>School leadership develop and implement strategies and personalized, multi-tiered support approaches to meet academic student needs.</i></p> <p>CSSD, Audeo and Mirus are highly effective in school leadership developing and implementing strategies and personalized, multi-tiered support approaches to meet academic student needs. Various data driven systems utilize demographics to support academic student needs. Our Multi-Tiered System of Support is a tiered intervention process which includes multiple methods to re-engage students in their education.</p> <p>All students in grades 6-12 participate in the NWEA Measures of Academic Progress (MAP) assessments upon initial enrollment and during the Fall and Spring semesters to track growth. Results are used to inform educational planning and fill learning gaps. Educators contextualize a plan for meeting the unique academic needs of students. MAPs are also incorporated into students’ IEPs to demonstrate growth and areas of need.</p> <p>The Altus Connect program provides students with Chromebooks and hotspots to access online curriculum. All</p>	<ul style="list-style-type: none"> • NWEA MAP • Naviance • CSSD • Audeo • Mirus • PPEP • Student, teacher, and family communication • MTSS • Equity and Inclusion Department • Meal Program • Altus Connect Program • Homeless and Foster Youth Services • Online & Textbook curriculum

Findings	Supporting Evidence
<p>students have access to online and textbook resources, and a variety of online learning opportunities that can enhance their individual learning experience, such as Imagine Edgenuity, Brain Pop, Brain Pop ELL, Achieve3000, Go Math, Pearson Math, and Khan Academy. Altus Connect ensures equal access for all students.</p> <p>Program implementations to increase equity and inclusion for all students include AVID, CLD, dual enrollment, articulated courses, Achieve 3000, Family Learning Series, virtual teachers, Altus University, Brain Pop, and ELAD. Our AVID program encourages high expectations in students and includes instruction and support in goal setting, organization, note-taking, study-skills, and more WICOR strategies needed for success in high school and college.</p> <p>At Audeo K-5, students and their families are offered a variety of curriculum options and modalities. Regular assessments for reading, writing, and math determine appropriate curriculum to meet student needs. Assessments include Moby Max Foundational Reading and Math and running records to measure reading fluency. Using these scores, teachers collaborate with parents to find appropriate, standards-aligned curriculum whether it be online, textbook, or blended learning. Parents are offered weekly check-ins to support student learning at home. Credentialed teachers provide support, strategies, and materials to parents to increase learning. Parent trainings are also offered on curriculum and teaching strategies.</p>	<ul style="list-style-type: none"> • AVID • Character and Leadership Development (CLD) Program with California Cadet Corps • Dual enrollment • Articulated courses • Achieve3000 • Brain Pop & Brain Pop ELL • Family Learning Series • Altus University
<p>E3.2. Multi-Tiered Support Strategies for Students: <i>School leadership develop and implement alternative instructional options and personalized, multi-tiered approaches to student support focused on learning and social emotional needs of all students.</i></p> <p>School leadership at CSSD, Audeo and Mirus are highly effective in developing and implementing alternative instructional options and personalized, multi-tiered approaches to student support focused on learning and social emotional needs of all students. School leadership develop and implement alternative instructional options, including in-person, virtual-only, and hybrid learning options, and personalized, multi-tiered approaches to student support focused on learning and social emotional needs of all students. These alternative options address a spectrum of student learning and social emotional needs.</p> <p>Literacy support for English Learners and struggling readers includes access to small group instruction, as well as structured literacy and comprehension curriculum. We provide a comprehensive ELD program that incorporates the essential and necessary components of integrated and designated ELD standards.</p> <p>Teachers are offered GATE training to learn and incorporate strategies to support GATE students. Credit recovery courses</p>	<ul style="list-style-type: none"> • ELAD • ELAC • Literacy Circles & Tutoring Sessions • IEP and 504 Plan Meetings • Monthly Storybook Data Review • Interim & Summative CAASP • Field Trips • Open House • College and Career Week • Edgenuity PT (credit recovery courses) • Edgenuity My Path • AP & Honors Courses • Tech – 3D printer, zSpace, Labs etc. • CTE Pathways • Pathway Exhibition: Grad Rate

Findings	Supporting Evidence
<p>are available that offer a pre-test for students who previously failed a course at another school. Course options include a variety of AP and Honors courses.</p> <p>The Healthy Youth Department supports our students' mental health needs and wellness by providing Altus Schools with the RISE Series, Healthy Youth Therapists, and Professional Learning for teachers and staff. Our Equity and Inclusion Administrator and Homeless and Foster Youth Liaison ensure that all students have equitable access to resources that are available within our school and throughout the community at large. These supports include bus passes, Altus Connect, and access to our meal program.</p> <p>Audeo K-5 gives parents the ability to collaborate with a credentialed teacher to tailor curriculum and activities to align with state standards. Students can demonstrate learning in several ways including oral or written reports, videos, projects, to name a few. With Moby Max pretests and regularly scheduled assessments can determine what supports are needed to access offered curriculum. Case managers/Education Specialists work closely with the general education teachers and parents to provide curriculum and supports that are accessible to the student and meet academic and social and emotional needs. Furthermore, regular Enrichment days and Zoom sessions build in time to practice social and emotional skills. Parents work closely with their child's or children's teacher to identify areas of need. When a student is struggling, teachers or parents can initiate the MTSS process and identify steps to intervene to support the student. The steps are measurable and monitored. If interventions are not successful, teacher and parents can meet to determine next steps including potential referral for special education evaluation.</p>	<ul style="list-style-type: none"> • Ed Ladder • Family Learning Series • Service Learning <p>Audeo K-5:</p> <ul style="list-style-type: none"> • Textbook options • Moby Max assessments and online curriculum • Running records • Studies Weekly (online or printed) • Mystery Science • Blended learning options • Customized curriculum to support students with disabilities • Zoom sessions • Weekly On-Site Enrichment Sessions • Teacher-led social and emotional group sessions • Parent/teacher conferences • Family Learning sessions • Weekly check-ins with parents • Weekly work samples collected
<p>E3.3. Multi-Tiered Systems of Support and Impact on Student Learning and Well-Being: <i>The school leadership and staff assess the effectiveness of the multi-tiered support system and its impact on student success and achievement.</i></p> <p>The school leadership and staff at CSSD, Audeo and Mirus are highly effective at assessing the effectiveness of the multi-tiered support system and its impact on student success and achievement.</p> <p>During the formal PPEP phases with the instructional leader, counselor, and teacher, the MTSS system is evaluated for effectiveness as it drives success in each student's PPEP. If additional interventions are needed at the T1, T2 or T3 level, the instructional leader can take that information back to the MTSS implementation team to modify the MTSS system, or find new instructional supports.</p> <p>Within our schools' Multiple Tiered System of Support, Tier 1 consists of universal support for all students, including phone calls, letters, student teacher conferences, parent teacher conferences and home visits. Tier 2 is more targeted and</p>	<ul style="list-style-type: none"> • MTSS • RISE • Tiered Reengagement Letters • CSR • Credit Audit • Credit Earned Letter • PPEP

Findings	Supporting Evidence
<p>supplemental universal support that virtual student and parent teacher conferences and interventions with counselors. Tier 3 is intensive support which includes Tier 1 and Tier 2 support along with interventions with the instructional leader.</p> <p>Credit audits, course of study records, grade level countdowns, and progress reports are used to monitor credit completion and support students' academic grade level completion and credit completion goals. Curriculum is continually updated to meet standards and student demographic accessible needs. Students have textbook, blended or online learning choices.</p>	
<p>E3.4. Co-Curricular Activities: <i>The school ensures there is a high level of student involvement in curricular and co-curricular activities that link to schoolwide learner outcomes, academic standards, and college- and career-readiness standards.</i></p> <p>CSSD, Audeo and Mirus are highly effective at ensuring there is a high level of student involvement in curricular and co-curricular activities that link to schoolwide learner outcomes, academic standards, and college- and career-readiness standards. Students are provided with a variety of opportunities for participation in programs of special interest which will prepare them for the real world.</p> <p>Throughout the year students can participate in field trips, College and Career Week, Wellness Week, enrichment days, Open House, Family Learning Series, literacy circles, and tutoring sessions to collaborate with other students in alternate settings to increase engagement. Weekly group tutoring sessions support student learning and progress towards graduation. The subject matter of the tutoring sessions is developed based on student data and specific need. They provide opportunities for communication, critical thinking, and collaboration.</p> <p>Students can join Cadet Corps where they learn leadership skills and are certified in C.E.R.T. (emergency response certification). Through this program, students learn confidence and the importance of physical fitness. Learning these skills enables our students to strengthen their abilities in our independent study program. Character and Leadership Development course and the Cadet Corps program are available to students throughout the year.</p> <p>Multiple Career and Technical Education (CTE) pathways are offered to support student interest in future career goals. Some of the CTE pathway certifications that we offer include Hospitality and Tourism, and Arts, Media, and Entertainment. These CTE pathway courses enhance student achievement and post-secondary preparation by providing students with an opportunity to gain work based learning experiences and certifications.</p> <p>The Ed Ladder is a school partner that provides additional and targeted educational support to our students within the resource center. Their experienced coaches aid our students</p>	<ul style="list-style-type: none"> • Field Trips • Open House • College and Career Week • Family Learning Series • Tutoring Sessions • Resource Center Calendar • CLD/ Cadet Corps • CTE Pathways • Ed Ladder MOU <p>Audeo K-5:</p> <ul style="list-style-type: none"> • Studies Weekly (online or printed) • Mystery Science • Zoom sessions • Weekly On-Site Enrichment Sessions • Teacher-led social and emotional group sessions • Family Learning sessions

Findings	Supporting Evidence
<p>who need extra academic support. The Ed Ladder coaches collaborate with our general education teachers to support the resource center tutoring sessions to effectively bring our students up to grade-level academic proficiency. The organization's support also serves to assist the credit completion rate of our students and student progress towards graduation.</p> <p>Field trips to local exhibits, events, or colleges connect students to scientific, historical, literary, or collegiate concepts that they learn about in their curriculum. Students can participate in several field trips throughout the year which provides them an opportunity to socialize with their peers while supporting functional aspects of their education.</p> <p>Each year during College and Career Week, guest speakers are invited from various college and career fields that align with student interests from their Naviance survey results. College and career guests share their educational background, career aspects, and career path via live and virtual presentations. These relevant and informative presentations serve to inspire and motivate students towards college and career goals and preparations.</p> <p>Under the guidelines of the CA Healthy Youth Act, our school nurses provide unbiased sexual health and HIV prevention education. CHYA provides students with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and from unintended pregnancy. CHYA provides students with the knowledge and skills they need to develop healthy attitudes and behaviors concerning adolescent growth and development, body image, gender, sexual orientation, safe relationships, marriage, and family.</p>	
<p>E3.5. Student Voice: <i>Students deepen their sense of self and make personal and community connections that are meaningful and relevant and allow students to become advocates for their own needs and supports.</i></p> <p>CSSD, Audeo and Mirus are highly effective in helping students deepen their sense of self and make personal and community connections that are meaningful and relevant and allow students to become advocates for their own needs and supports.</p> <p>CSSD, Audeo and Mirus provide opportunities for students to deepen their sense of self, make personal and community connections that are meaningful and relevant, and become advocates for their own needs and support. AVID, CLD, CA Cadet Corps, Pathway Exhibition course, and Naviance all provide the space for our students to find and use their voice.</p> <p>Students are also a part of the CTE Advisory Committees and provide input into creating and enhancing our CTE Career Pathways. Students also participate in the School Site Council where they are providing direct input into key programs that</p>	<ul style="list-style-type: none"> • AVID • CLD/ Cadet Corps • School Site Council • ELAC • Pathway Exhibition/Bulb • CTE Advisory Committee • Curriculum Development Process • Naviance <ul style="list-style-type: none"> • CSSD • Audeo • Mirus • RISE

Findings	Supporting Evidence
<p>the school offers. Within the ELAC, students participate along with parents to provide input into our programs that receive federal funding. Students also provide voice within our curriculum design process. Part of the curriculum design process include</p> <p>field testing or piloting the activities developed with current students to get their input before releasing to the schools.</p> <p>Since students are working with one teacher during their entire enrollment at CSSD, Audeo or Mirus, they develop a personal relationship with their teacher and regularly advocate for what they need. Voice and choice is also a consistent theme within the personalization of the curriculum. Many times students have a choice for how they show mastery of learning and work with their teachers on creating their own individualized projects based on standards and personal interests.</p>	

**ACS WASC Category E. School Culture and Support for Student Personal, Social-Emotional, and Academic Growth:
Synthesize Strengths and Growth Needs**

Prioritize and list the strengths and growth areas for the criteria and indicators in Category E.¹

Areas of Strength

1. Culture of continuous assessment, evaluation, and improvement of current programs and processes.
2. Character and Leadership Development (CLD) which provides leadership and social development.
3. Data-informed decision making in all aspects of the schools.

Areas of Growth

1. Utilizing new strategies for parent engagement.
2. Implementing ways to recognize student achievement.
3. Increase student involvement in AVID, RISE, CLD, and Cadet Corps.

¹ The summary information will be used for Tasks 4 and 5.

CHAPTER IV:

SUMMARY FROM ANALYSIS OF IDENTIFIED MAJOR STUDENT LEARNER NEEDS



Chapter IV: Summary from Analysis of Identified Major Student Learning Needs

Identification of CSSD, Audeo and Mirus’s major student learning needs was accomplished through a needs assessment analysis conducted within the self-study process. Using student achievement data, the review of student work, input from key educational partners, and updates in the state and federal guidelines, educational partner groups engaged in the analysis of the educational program. Discussions were held during parent/student/teacher meetings, Family Learning Series events, School Site Council meetings, open houses, staff meetings, and instructional meetings.

Through this process, CSSD, Audeo and Mirus have identified the following major student learner needs:

1. Increase student learning outcomes for all students and student groups in Math and ELA
 - Staff and students identify a need for assistance in math and English Language Arts
 - Low math and ELA proficiency rates on the CAASPP
 - Low math and ELA grade level equivalency rates on Measures of Academic Progress (MAP)
2. Increase percentage of high school graduates on the “prepared” level on the College and Career Indicator
 - Staff and students identify the need for expanded course offerings and/or access to dual enrollment in community college
3. Develop a comprehensive mental health and wellness program to meet the needs of all students
 - Staff and students identify the need to focus on student mental health, especially after the COVID-19 pandemic
 - Parents identify the need for more resources to support student mental health

CHAPTER V: SCHOOLWIDE ACTION PLAN



Charter School of San Diego, Audeo Charter School, Mirus Secondary School Schoolwide Action Plan						
Goal 1 – Increase Academic Achievement in Mathematics and English Language Arts						
Students demonstrate low proficiency rates in mathematics and ELA on CAASPP						
Rationale	Students demonstrate low proficiency rates in mathematics and ELA on CAASPP					
Supporting Data	21-22 CAASPP scores in math: CSSD: 83.4% of students have not met standards. Distances from standard is -99.1 Audeo: 78.8% of students have not met standards. Distances from standard is -50.2 Mirus: 89.1% of students have not met standards. Distances from standard is -122.6 21-22 CAASPP scores in ELA: CSSD: 55.2% of students have not met standards. Distances from standard is -20.5 Audeo: 49.0% of students have not met standards. Distances from standard is 19.8 Mirus: 58.3% of students have not met standards. Distances from standard is -53.9					
Growth Targets	CSSD and Mirus – Average DFS is greater than -60.1 or increase by 3 points from prior year in Math SBA Audeo – Average DFS is greater than -25.1 or increase by 3 points from prior year in Mirus SBA CSSD and Mirus – Average DFS is greater than -0.1 or increase by 3 points from prior year in ELA SBA Audeo – Average DFS is greater than -5.1 or increase by 3 points from prior year in ELA SBA					
SLOs Addressed	Students will be academically competent, self-sustaining, and workplace ready					
Impact	Improving student achievement in mathematics and ELA will better prepare students for college, increase their potential for obtaining higher paying jobs, and enable student to function more effectively in life.					
Actions	Champions	Professional Learning/Resources	Assessing Progress	Timeline	Reporting Mechanism	
Analyze and evaluate formative and summative assessment data to identify student groups that may need additional support	School administrators and certificated staff Curriculum, Professional Learning, and Accreditation Administrator Equity and Inclusion Administrator Math Specialist	Interim/summative CAASPP data Illuminate data MAP data Monthly Storybook data Funding-LCFF	Instructional staff meeting agendas Resource Center Agendas PPEP meeting agendas Weekly math meetings	New Illuminate and MAP data analyzed by Nov. 2023. Storybook data is published monthly with annual review of results in May/June each year	Instructional Plan Reported to School Leadership and weekly Leadership Huddle meetings and annually at Leadership Retreat	

<p>Develop and implement schoolwide instructional plan/scope and sequence/tutoring aligned to summative assessment targets for math that is based upon the needs of the current student population</p>	<p>School administrators and certificated staff</p> <p>Curriculum, Professional Learning, and Accreditation Administrator</p> <p>Math Specialist</p>	<p>Student assessment data</p> <p>Student assessment calendar</p> <p>CA-CCSS</p> <p>Academic School Calendar</p> <p>Funding-LCFF</p>	<p>Instructional Plan created</p> <p>Teacher observation by school instructional leader</p> <p>Resource Center meeting agendas</p> <p>Weekly math meetings</p>	<p>Plan developed by December 2023 based on new student data. Subsequent annual planning completed by September of each school year. Implementation is ongoing</p>	<p>School Coordinator report</p> <p>Reported to School Leadership at weekly Huddle meetings and annually at Leadership Retreat</p>
<p>Refine and release CA-CCSS aligned math courses that are engaging, interactive, and technology enhanced</p>	<p>Altus Pathways Advisory Committee (APAC)</p> <p>Curriculum, Professional Learning, and Accreditation Administrator</p> <p>Math Specialist</p>	<p>CA-CCSS</p> <p>Academic School calendar</p> <p>Local and Regional Professional Learning for math curriculum and instruction, and technology</p> <p>Funding-LCFF</p>	<p>Course catalog updates</p> <p>Altus University Professional Learning Calendar</p> <p>APAC meetings agendas</p> <p>Weekly math meetings</p>	<p>Refine online and Altus courses to highlight and weight SBA Blueprint standards instruction</p> <p>Continue enhancing Math/ELA Learning Checks in Illuminate and embed in both online and Altus curriculum</p> <p>Update Math and ELA Instructional Plan and release to staff/train at Symposium August 2023</p>	<p>Course Catalog</p> <p>Report to Board of Directors at regularly scheduled meetings</p> <p>Monthly and cumulative AU report</p> <p>Reported to School Leadership at weekly Huddle Meetings</p>

Goal 2– Increase Student College and Career Readiness					
Rationale	Students demonstrate low prepared rates on the College and Career Indicator				
Supporting Data	CCI Prepared Dashboard rates: CSSD 8.2% of students prepared (2019) Audeo 12.8% of students prepared (2019) Mirus – 11.7% of students prepared (2019)				
Growth Targets	Increase the percentage of high school graduates on the “prepared” level on the CCI by 2% points annually				
SLOs Addressed	Students will be academically and socially competent, and workplace ready				
Impact	Full implementation of the CTE Career Pathways and Early College Credit Program will provide valuable entry points to access college and/or careers for students				
Actions	Champions	Professional Learning /Resources	Assessing Progress	Timeline	Reporting Mechanism
Offer high quality curriculum and instruction aligned with the CA Career Technical Education model Curriculum Standards	Altus Pathways Advisory Committee (APAC) School Instructional Leaders Curriculum, Professional Learning, and Accreditation Administrator	CA CCCSS CTE Model Framework Community College course syllabi Local and Regional Professional Learning for CTE curriculum and instruction Funding-CTEIG	Course Catalog Updates Altus University Professional Learning Calendar APAC Meeting agendas	July 2023	Course Catalog Reported to BOD at regularly scheduled meetings Monthly and cumulative AU report Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat

<p>Improve and expand dual enrollment MOUs with community colleges</p>	<p>School Instructional Leaders Altus Pathways Advisory Committee (APAC) Curriculum, Professional Learning, and Accreditation Administrator</p>	<p>MOUs with community colleges Funding-A-G grant</p>	<p>MOUs APAC Meeting Agendas Instructional Meeting Agendas</p>	<p>July 2023</p>	<p>Reported to BOD at regularly scheduled meetings Reported updates at regularly scheduled APAC meetings Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat</p>
<p>Improve partnerships to breakdown barriers for student access in the dual enrollment payment process and application process</p>	<p>School Instructional Leaders Altus Pathways Advisory Committee (APAC) Curriculum, Professional Learning, and Accreditation Administrator Finance Department</p>	<p>Process for payments Application process videos for each community college Funding-A-G grant</p>	<p>APAC Meeting Agendas Altus University Professional Learning Calendar CTE Lead Meeting Agendas Instructional Meeting Agendas RC Meeting Agendas</p>	<p>July 2023</p>	<p>Reported to BOD at regularly scheduled meetings Reported updates at regularly scheduled APAC meetings Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat</p>

Goal 3– Develop and implement a comprehensive mental health and wellness program to meet the needs of all students					
Rationale	Parents and staff identify the need for more resources to support student mental health				
Supporting Data	Parent interviews and self-study findings				
Growth Targets	Providing 100% school based mental health services Increase RISE participation by 5% each year, up to 10% of students or equivalent to student need evidenced by referrals				
SLOs Addressed	Self-sustaining; socially competent and workplace ready; productive/advancing; motivated/self-disciplined				
Impact	By developing students’ awareness to manage stress and anxiety in a healthy way it will build upon their resilience that will impact their future college/career success. By providing school based mental health services, students will develop a greater connection to school, have more equitable access to treatment, which impacts their school engagement, academic outcomes and overall wellness.				
Actions	Champions	Professional Learning /Resources	Assessing Progress	Timeline	Reporting Mechanism
Recruit and Hire additional Healthy Youth Therapist	HR Administrator Equity and Inclusion Administrator	EdJoin Postings LinkedIn Postings Funding LCFF	Monitoring online application submissions	July 2023	Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat
Develop a formal written referral protocol for School-based and community-based mental health services	Equity and Inclusion Administrator School Instructional Leaders Special Education Coordinator	Local and Regional Professional Learning for community based mental health services Funding-LCFF	Monitoring quantity of referrals	July 2023	Reported to BOD at regularly scheduled meetings Reported updates at regularly scheduled APAC meetings Reported to School Leadership at weekly Leadership Team Huddle meetings and annually at Leadership Retreat

<p>Expand RISE Series</p>	<p>Equity and Inclusion Administrator School Instructional Leaders Special Education Coordinator Curriculum, Professional Learning, and Accreditation Administrator</p>	<p>Flyers for marketing RISE series Training for facilitators of RISE series Curriculum for RISE series</p>	<p>Student registration report by teacher by session Participation report of students by teacher by session</p>	<p>New format beginning July 2023</p>	<p>Reported to staff at Symposium 2023 Registration and participation reports reported to School Leadership at weekly Leadership Huddle meetings and annually at Leadership Retreat</p>
<p>Conduct SEL needs assessment</p>	<p>Equity and Inclusion Administrator Curriculum, Professional Learning, and Accreditation Administrator Special Education Coordinator School Instructional Leaders</p>	<p>Needs assessment Results from CHKS Warehouse current SEL materials Professional Learning for Teachers Research additional SEL materials based on needs assessment</p>	<p>Monthly timelines from Healthy Youth Department</p>	<p>Needs assessment released at Symposium 2023 Warehouse SEL materials by December 2023 Analyze CHKS results March 2024-compare to 2023 results-find trends Research additional SEL materials for purchase/development for Fall 2024 Monitor Professional Learning evaluations for effectiveness</p>	<p>Reported to staff at Symposium 2023 Registration and participation reports reported to School Leadership at weekly Leadership Huddle meetings and annually at Leadership Retreat</p>

AUDEO CHARTER SCHOOL, INC.

1500 LEA Uniform Complaint Policy and Procedures

Approved: May 5, 2009

Amended: June 29, 2015, March 10, 2016, **August 26, 2020, March 1, 2023**

The Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary and Sweetwater Secondary School (“Audeo or Charter School”) policy is to comply with applicable federal and state laws and regulations. The Charter School is the local agency primarily responsible for compliance with federal and state laws and regulations governing educational programs. Pursuant to this policy, persons responsible for compliance and/or conducting investigations shall be knowledgeable about the laws and programs, which they are assigned to investigate.

Scope

This complaint procedure is adopted to provide a uniform system of complaint processing (“UCP”) for the following types of complaints:

- (1) Complaints alleging unlawful discrimination, harassment, intimidation or bullying against any protected group, on the basis of the actual or perceived characteristics of age, ancestry, color, mental disability, physical disability, ethnic group identification, immigration status, citizenship, gender expression, gender identity, gender, genetic information, nationality, national origin, race or ethnicity, religion, medical condition, marital status, sex, or sexual orientation, or on the basis of a person’s association with a person or group with one or more of these actual or perceived characteristics in any Charter School program or activity.
- (2) Complaints alleging a violation of state or federal law or regulation governing the following programs:
 - Accommodations for Pregnant, Parenting or Lactating Students;
 - Adult Education;
 - Career Technical and Technical Education;
 - Career Technical and Technical Training;
 - Child Care and Development Programs;
 - Consolidated Categorical Aid;
 - Education of Students in Foster Care, Students who are Homeless, former Juvenile Court Students now enrolled in a public schools, Migratory Children and Children of Military Families;
 - Every Student Succeeds Act;
 - Migrant Education Programs;
 - Regional Occupational Centers and Programs, and

- School Safety Plans.

- (3) Complaints alleging that a student enrolled in a public school was required to pay a pupil fee for participation in an educational activity as those terms are defined below.
- a. “Educational activity” means an activity offered by the charter school that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.
 - b. “Pupil fee” means a fee, deposit or other charge imposed on students, or a student’s parents/guardians, in violation of Education Code section 49011 and Section 5 of Article IX of the California Constitution, which require educational activities to be provided free of charge to all students without regard to their families’ ability or willingness to pay fees or request special waivers, as provided for in *Hartzell v. Connell* (1984) 35 Cal.3d 899. A pupil fee includes, but is not limited to, all of the following:
 - i. A fee charged to a student as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.
 - ii. A security deposit, or other payment, that a student is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform or other materials or equipment.
 - iii. A purchase that a student is required to make to obtain materials, supplies, equipment or uniforms associated with an educational activity.
 - c. A pupil fees complaint and complaints regarding local control and accountability plans (“LCAP”) only, may be filed anonymously (without an identifying signature), if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with Education Code sections 52060 – 52077, including an allegation of a violation of Education Code sections 47605.5 or 47607.3, as referenced in Education Code Section 52075, regarding local control and accountability plans.
 - d. If the Charter School finds merit in a pupil fees complaint, or the California Department of Education (“CDE”) finds merit in an appeal, Audeo shall provide a remedy to all affected students, parents/guardians that, where applicable, includes reasonable efforts by the Charter School to ensure full reimbursement to all affected students, parents/guardians, subject to procedures established through regulations adopted by the state board.
 - e. Nothing in this Policy shall be interpreted to prohibit solicitation of voluntary donations of funds or property, voluntary participation in fundraising activities, or, Audeo, and other entities from providing student prizes or other recognition for voluntarily participating in fundraising activities.

- (4) Complaints alleging noncompliance with the requirements governing the Local Control Funding Formula (“LCFF”) or LCAP under Education Code sections 47606.5 and 47607.3, as applicable.
- (5) If Audeo adopts a School Plan for Student Achievement in addition to its LCAP, complaints of noncompliance with the requirements of the School Plan for Student Achievement under Education Code sections 64000, 64001, 65000, and 65001 shall also fall under this Policy.

Complaints alleging noncompliance regarding child nutrition programs established pursuant to Education Code sections 49190-49590 are governed by Title 7, Code of Federal Regulations (“C.F.R. sections 210.19(a)(4), 215.1(a), 220.13(c), 225.11(b), 226.6(n), and 250.15(d) and Title 5, California Code of Regulations (“C.C.R.”) sections 15580 - 15584.

Complaints alleging noncompliance regarding special education programs established pursuant to Education Code sections 56000-56865 and 59000-59300 are governed by the procedures set forth in 5 C.C.R. sections 3200-3205 and 34 C.F.R. sections 300.151-300.153.

Audeo acknowledges and respects every individual’s rights to privacy. Unlawful discrimination, harassment, intimidation or bullying complaints shall be investigated in a manner that protects (to the greatest extent reasonably possible and as permitted by law) the confidentiality of the parties, including but not limited to the identity of the complainant, and maintains the integrity of the process. Charter School cannot guarantee anonymity of the complainant. This includes keeping the identity of the complainant confidential. However, the Charter School will attempt to do so as appropriate. Charter School may find it necessary to disclose information regarding the complaint/complainant to the extent required by law or necessary to carry out the investigation or proceedings, as determined by the Chief ~~Business Officer~~of Staff and Compliance Officer (“~~CBOCOSCO~~”) or designee on a case-by-case basis. Audeo shall ensure that complainants are protected from retaliation.

Compliance Officers

The Board of Directors designates the following compliance officer(s) to receive and investigate complaints and to ensure the Charter School’s compliance with law:

~~Lynne H. Alipio~~Amanda Akle
 Chief ~~Business Officer and CFO~~of Staff and Compliance Officer
 10170 Huennekens Street
 San Diego, CA 92121
 (858) 678-~~2048~~4811

The ~~CBOCOSCO~~ or designee shall ensure that the compliance officer(s) designated to investigate complaints are knowledgeable about the laws and programs for which they are responsible. The compliance officer may have access to legal counsel as determined by the ~~CBOCOSCO~~ or designee.

Should a complaint be filed against the ~~CBOCOSCO~~, the compliance officer for that case shall be the Chairperson of the Charter School Board of Directors.

Notifications

The ~~CBOCOSCO~~ or designee shall make available copies of this Policy free of charge. The annual notice of this Policy may be available on Audeo’s website. Audeo shall annually provide written notification of the

Charter School's uniform complaint procedures to employees, students, parents/guardians, advisory committees, private school officials or representatives, and other interested parties as applicable.

The annual notice shall be in English. When necessary, under Education Code section 48985, if fifteen (15) percent or more of the students enrolled in the Charter School speak a single primary language other than English, this annual notice will also be provided to the parent/guardian of any such students in their primary language

The annual notice shall include the following:

1. A list of the types of complaints that fall under the scope of the UCP and the state and federal provisions that govern complaints regarding child nutrition programs and special education programs.
2. A statement clearly identifying any California State preschool programs that Audeo is operating as exempt from licensing pursuant to Health and Safety Code section 1596.792(o) and corresponding Title 5 health and safety regulations, and any California State preschool programs that Audeo is operating pursuant to Title 22 licensing requirements.
3. A statement that Audeo is primarily responsible for compliance with federal and state laws and regulations.
4. A statement that a student enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity.
5. A statement identifying the title of the compliance officer, and the identity(ies) of the person(s) currently occupying that position, if known.
6. A statement that if a UCP complaint is filed directly with the CDE and the CDE determines that it merits direct intervention, the CDE shall complete an investigation and provide a written decision to the complainant within sixty (60) calendar days of receipt of the complaint, unless the parties have agreed to extend the timeline or the CDE documents exceptional circumstances and informs the complainant.
7. A statement that the complainant has a right to appeal the Charter School's decision to the CDE by filing a written appeal within thirty (30) calendar days of Audeo's decision, except if Audeo has used its UCP to address a complaint that is not subject to the UCP requirements.
8. A statement that a complainant who appeals Audeo's decision on a UCP complaint to the CDE shall receive a written appeal decision within sixty (60) calendar days of the CDE's receipt of the appeal, unless extended by written agreement with the complainant or the CDE documents exceptional circumstances and informs the complainant.
9. A statement that if Audeo finds merit in a UCP complaint, or the CDE finds merit in an appeal, Audeo shall take corrective actions consistent with the requirements of existing law that will provide a remedy to the affected student and/or parent/guardian as applicable.
10. A statement advising the complainant of any civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, if applicable, and of the appeal pursuant to Education Code §section 262.3.

11. A statement that copies of Audeo’s UCP shall be available free of charge.

Procedures

The following procedures shall be used to address all complaints, which allege that the Charter School has violated federal or state laws or regulations enumerated in the section “Scope”, above. The compliance officer shall maintain a record of each complaint and subsequent related actions for at least three (3) calendar years.

All parties named shall be notified when a complaint is filed, when a complaint meeting or hearing is scheduled, and when a decision or ruling is made.

- **Step 1: Filing of Complaint**

Any individual, including a person’s duly authorized representative or an interested third party, public agency or organization may file a written complaint of alleged noncompliance of unlawful discrimination, harassment, intimidation or bullying pursuant to this Policy. A complaint of unlawful discrimination, harassment, intimidation or bullying may be filed by an individual who alleges that individual has personally suffered unlawful discrimination, harassment, intimidation or bullying or by one who believes any specific class of individuals has been subjected to unlawful discrimination, harassment, intimidation or bullying, or by a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. An investigation of alleged unlawful discrimination, harassment, intimidation or bullying shall be initiated by filing a complaint no later than six (6) months from the date the alleged discrimination, harassment, intimidation or bullying occurred, or the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation or bullying unless the time for filing is extended by the ~~EBO-COSCO~~ or designee, upon written request by the complainant setting forth the reasons for the extension. Such extension by the ~~EBO-COSCO~~ or designee shall be made in writing. The period for filing may be extended by the ~~COSCOBE~~ or designee for good cause for a period not to exceed ninety (90) calendar days following the expiration of the six-month time period. The School Coordinator shall respond immediately upon a receipt of a request for extension.

All other complaints under this Policy shall be filed not later than one (1) year from the date the alleged violation occurred. For complaints relating to the LCAP, the date of the alleged violation is the date on which the Audeo Board of Directors approved the LCAP or the annual update was adopted by the Audeo.

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and date stamp.

Complaints filed pursuant to this Policy must be in writing and signed. A signature may be handwritten, typed (including in an email) or electronically generated. Only complaints regarding pupil fees or LCAP compliance may be filed anonymously as set forth in this Policy. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, the Charter School staff shall assist the complainant in the filing of the complaint.

- **Step 2: Mediation**

Within three (3) business days of receiving the complaint, the compliance officer may informally discuss with the complainant the possibility of using mediation. If the complainant agrees to mediation, the compliance officer shall make arrangements for this process.

Before initiating the mediation of an unlawful discrimination, harassment, intimidation or bullying complaint, the compliance officer shall ensure that all parties agree to make the mediator a party to related confidential information.

If the mediation process does not resolve the complaint to the satisfaction of the complainant, the compliance officer shall proceed with the investigation of the complaint.

The use of mediation shall not extend the Charter School's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.

- **Step 3: Investigation of Complaint**

The compliance officer is encouraged to hold an investigative meeting within five (5) business days of receiving the complaint or an unsuccessful attempt to mediate the complaint. This meeting shall provide an opportunity for the complainant and/or the complainant's representative to repeat the complaint orally.

The complainant and/or the complainant's representative shall have an opportunity to present the complaint and evidence or information leading to evidence to support the allegations in the complaint.

A complainant's refusal to provide the compliance officer with documents or other evidence related to the allegations in the complaint, or complainant's failure or refusal to cooperate in the investigation or the complainant's engagement in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

The Charter School's refusal to provide the compliance officer with access to records and/or other information related to the allegation in the complaint, or its failure or refusal to cooperate in the investigation or its engagement in any other obstruction of the investigation, may result in a finding, based on evidence collected, that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

- **Final Written Decision**

Audeo shall issue an investigation report (the "Decision") based on the evidence. Audeo's decision shall be in writing and sent to the complainant within sixty (60) calendar days of Audeo's receipt unless the timeframe is extended with the written agreement of the complainant. Audeo's Decision shall be written in English and in the language of the complainant whenever feasible or as required by law.

The Decision shall include:

1. The findings of fact based on evidence gathered.
2. The conclusion providing a clear determination for each allegation as to whether Audeo is in compliance with the relevant law.
3. Corrective actions, if Audeo finds merit in the complaint and any are warranted or required by law.
4. Notice of the complainant's right to appeal Audeo's decision within thirty (30) calendar days to the CDE, except when Audeo has used its UCP to address complaints that are not subject to the UCP requirements
5. Procedures to be followed for initiating such an appeal.

If an employee is disciplined as a result of the complaint, the Decision shall simply state that effective action was taken and that the employee was informed of the Charter School's expectations. The Decision shall not give any further information as to the nature of the disciplinary action except as required by applicable law.

Appeals to the California Department of Education

If dissatisfied with the Decision, the complainant may appeal in writing to the CDE within thirty (30) days of receiving the Decision. The appeal shall be accompanied by a copy of the complaint filed with Audeo and a copy of the Decision. When appealing to the CDE, the complainant must specify and explain the basis for the appeal, including at least one of the following:

1. Audeo failed to follow its complaint procedures.
2. Relative to all allegations of the complaint, Audeo's Decision lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in Audeo's Decision are not supported by substantial evidence.
4. The legal conclusion in Audeo's Decision is inconsistent with the law.
5. In a case in which Audeo's Decision found noncompliance, the corrective actions fail to provide a proper remedy.

Upon notification by the CDE, that the complainant has appealed the Decision, the ~~COSCOBO~~ or designee shall forward the following documents to the CDE within ten (10) calendar days of the date of notification:

1. A copy of the original complaint.

2. A copy of the Decision.
3. A copy of the investigation file, including but not limited to all notes, interviews, and documents submitted by the parties or gathered by the investigator.
4. A report of any action taken to resolve the complaint.
5. A copy of the Charter School's complaint procedures.
6. Other relevant information requested by the CDE.

If the CDE determines the appeal raises issues not contained in the local complaint, the CDE will refer those new issues back to Audeo for resolution as a new complaint. If the CDE notifies the Charter School that its Decision failed to address an allegation raised by the complaint and subject to the UCP process, the Charter School will investigate and address such allegation(s) in accordance with the UCP requirements and provide the CDE and the appellant with an amended Decision addressing such allegation(s) within twenty (20) calendar days of the CDE's notification. The amended Decision will inform the appellant of the right to separately appeal the amended Decision with respect to the complaint allegation(s) not addressed in the original Decision.

Within thirty (30) calendar days of the date of the CDE's appeal Decision pursuant to 5 C.C.R. section 4633(f)(2) or (3), either party may request reconsideration by the State Superintendent of Public Instruction ("SSPI") or the SSPI's designee. The request for reconsideration shall specify and explain the reason(s) for contesting the findings of fact, conclusion of law, or corrective actions in the CDE's appeal Decision. The SSPI will not consider any information not previously submitted to the CDE by a party during the appeal unless such information was unknown to the party at the time of the appeal and, with due diligence, could not have become known to the party. Pending the SSPI's response to a request for reconsideration, the CDE appeal Decisions remains in effect and enforceable, unless stayed by a court.

The CDE may directly intervene in the complaint without waiting for action by the Charter School when one of the conditions listed in C.C.R. section 4650 exists, including but not limited to cases in which through no fault of the complainant, Charter School has not taken action within sixty (60) calendar days of the date of the complaint was filed with the Charter School.

Civil Law Remedies

A complainant may pursue available civil law remedies outside of the Charter School's complaint procedures. Complainants may seek assistance from mediation centers or public/private interest attorneys. Civil law remedies that may be imposed by a court include, but are not limited to, injunctions and restraining orders. For unlawful discrimination, complaints arising under state law, however, a complainant must wait until sixty (60) calendar days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies. The moratorium does not apply to injunctive relief and is applicable only if the Charter School has appropriately, and in a timely manner, apprised the complainant of their right to file a complaint.

[INSERT CHARTER SCHOOL LETTERHEAD]

UNIFORM COMPLAINT PROCEDURE FORM

Last Name: _____ First Name/MI: _____

Student Name (if applicable): _____ Grade: _____ Date of Birth: _____

Street Address/Apt. #: _____

City: _____ State: _____ Zip Code: _____

Home Phone: _____ Cell Phone: _____ Work Phone: _____

School/Office of Alleged Violation: _____

For allegation(s) of noncompliance, please check the program or activity referred to in your complaint, if applicable:

- | | | |
|---|--|---|
| <input type="checkbox"/> Adult Education | <input type="checkbox"/> Education of Students in Foster Care, Students who are Homeless, former Juvenile Court Students now enrolled in a Public School, Migratory Children and Children of Military Families | <input type="checkbox"/> Regional Occupational Centers and Programs |
| <input type="checkbox"/> Career Technical and Technical Education/Career Technical and Technical Training | <input type="checkbox"/> Every Student Succeeds Act | <input type="checkbox"/> School Plans for School Achievement |
| <input type="checkbox"/> Child Care and Development | <input type="checkbox"/> Local Control Funding Formula/ Local Control and Accountability Plan | <input type="checkbox"/> School Safety Plan |
| <input type="checkbox"/> Consolidated Categorical Aid Programs | <input type="checkbox"/> Migrant Education Programs | <input type="checkbox"/> Pupil Fees |
| | | <input type="checkbox"/> Pregnant, Parenting or Lactating Students |

For allegation(s) of unlawful discrimination, harassment, intimidation or bullying, please check the basis of the unlawful discrimination, harassment, intimidation or bullying described in your complaint, if applicable:

- | | | |
|---|---|--|
| <input type="checkbox"/> Age | <input type="checkbox"/> Genetic Information | <input type="checkbox"/> Sex (Actual or Perceived) |
| <input type="checkbox"/> Ancestry | <input type="checkbox"/> Immigration Status/Citizenship | <input type="checkbox"/> Sexual Orientation (Actual or Perceived) |
| <input type="checkbox"/> Color | <input type="checkbox"/> Marital Status | <input type="checkbox"/> Based on association with a person or group with one or more of these actual or perceived characteristics |
| <input type="checkbox"/> Disability (Mental or Physical) | <input type="checkbox"/> Medical Condition | |
| <input type="checkbox"/> Ethnic Group Identification | <input type="checkbox"/> Nationality / National Origin | |
| <input type="checkbox"/> Gender / Gender Expression / Gender Identity | <input type="checkbox"/> Race or Ethnicity | |
| | <input type="checkbox"/> Religion | |

1. Please give facts about the complaint. Provide details such as the names of those involved, dates, whether witnesses were present, etc., that may be helpful to the complaint investigator.

2. Have you discussed your complaint or brought your complaint to any Audeo personnel? If you have, to whom did you take the complaint, and what was the result?

3. Please provide copies of any written documents that may be relevant or supportive of your complaint.

I have attached supporting documents. Yes No

Signature: _____ Date: _____

Mail complaint and any relevant documents to the Compliance Officer:

~~Lynne H. Alipio~~ Amanda Akle
Chief ~~Business Officer~~ of Staff and Compliance Officer
10170 Huennekens Street, San Diego, CA 92121
(858) 678-~~2048~~ 4811



Access To Public Records Policy 1740

Approved: October 21, 2020, [March 1, 2023](#)

The Board of Directors of Audeo Charter School, a nonprofit public benefit corporation, hereby adopts the Board Policy Access to Public Records to apply to Audeo Charter School II, Audeo Charter School III, Grossmont Secondary School, [Mirus Secondary School](#), and Sweetwater Secondary School all hereafter collectively referred to as (“Charter School”). Charter School adopts this policy regarding public records requests pursuant to the Public Records Act (Government Code Section 6250) to ensure compliance. This policy may be updated from time to time as required, to be in compliance with state law, regulation, or administrative directive.

Requests for public records shall be made to the office of the ~~Chief Financial Officer~~[Chief of Staff and Compliance Officer](#) (“~~CFO~~[COSCO](#)”). The ~~CFO~~[COSCO](#) or designee may then determine the most appropriate employee of the Charter School to assist in assembling any public records for production.

Any person may request a copy of any public record open to the public and not exempt from disclosure. Public access shall not be given to records listed as exempt from public disclosure in the California Public Records Act or other applicable statutes. While a request need not be in writing, if the request is verbal, the requestor will be asked to reduce the request to writing so there is a written record of the records being requested. If the requestor chooses not to reduce the request to writing, the ~~CFO~~[COSCO](#) or designee shall reduce the request to writing and confirm the request with the requestor. The request for public records must clearly identify the records requested, along with the name and mailing address of the requestor.

Provisions of the California Public Records Act (Government Code Section 6250 *et seq.*) shall not be construed so as to delay access for purposes of inspecting or receiving copies of records open to the public. Any notification denying a request for public records shall state the name and title of each person responsible for the denial.

Charter School may charge for copies of public records or other materials requested by individuals or groups. The charge, based on the direct cost of duplication, has been set by the Board of Directors at .10 cents per page. The direct cost of duplication includes the pro rata expense of the copying equipment used and the pro rata expense in terms of staff time required to produce the copy. It does **not** include the cost of locating, retrieving, or inspecting records.

Requests to waive associated fees related to the direct cost of duplication shall be submitted to the ~~CFO's~~[COSCO's](#) Office.

In response to a request for public records sent or received on an employee’s personal devices or accounts, Charter School shall disclose all public records that can be located with reasonable effort

and that are otherwise subject to disclosure under the California Public Records Act. Charter School's search for such public records shall be reasonably calculated to locate responsive documents. To fulfill such a request for public records, employees of the Charter School may be asked to search for and disclose all responsive disclosable public records maintained on the employee's personal devices or accounts.

Within ten (10) days of receiving any request for a copy of records, the ~~CFO-COSCO~~ or designee shall determine whether the request seeks copies of disclosable public records in the possession of the Charter School, shall promptly inform the person making the request of the Charter School's intent to comply with the request, and shall indicate the date that the disclosable public records shall be made available.

In unusual circumstances, the ~~CFO-COSCO~~ may extend the 10-day time period for an additional 14 days by providing written notice to the requestor and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include, but only to the extent reasonably necessary to properly process the request, the following:

1. The need to search for and collect the requested records from field facilities or other locations that are separate from the office processing the request;
2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request;
3. The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request, or among two or more components of the Charter School having substantial subject matter interest therein;
4. The need to compile data, to write programming language or a computer program, or to construct a computer report to extract data.

If an inspection is requested, any person shall have reasonable access, during normal business hours, to the public records of the Charter School within the requirements of state law. However, if records are not readily available, or if portions of the records to be inspected must be redacted to protect exempt material, then Charter School must be given a reasonable period of time to perform these functions prior to inspection. Such records shall be examined in the presence of the staff member regularly responsible for their maintenance.



Human Trafficking Prevention Policy 3172

Approved: May 19, 2021

Amended: March 1, 2023

California has the highest number of incidents of human trafficking in the U.S., and all students may be vulnerable. Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, and Sweetwater Secondary School (“Charter School”) is committed to reducing the vulnerability of all children in California to incidents of commercial labor or sexual exploitation.

Student Instruction

In accordance with the California Healthy Youth Act, Charter School will provide age-appropriate instruction on the prevention of human trafficking, including sexual abuse, assault, and harassment. Information shall inform students about (1) prevalence, nature of and strategies to reduce the risk of human trafficking, techniques to set healthy boundaries, and how to safely seek assistance, and (2) how social media and mobile device applications are used for human trafficking.

Parents have the right to excuse their child from all or part of instruction on prevention of human trafficking. An opt-out form is available upon request from the Equity and Inclusion ~~Office~~ Administrator. Parental consent for this instruction is NOT required. If the Charter School does not receive a written request to excuse a student, the student will be included in the instruction.

Information to Parents/Guardians

Information and materials for parents/guardians about the curriculum is available upon request, and resources on prevention of human trafficking and abuse, including sexual abuse, assault, and harassment are available on Charter School’s website for review.

Staff Training

Training shall be available and conducted periodically to enable Charter School personnel to learn about new developments in the understanding of abuse, including sexual abuse, and human trafficking, and to receive instruction on current prevention efforts and methods. The Charter School may include training on early identification of abuse, including sexual abuse, and human trafficking of pupils and other minors.

Audeo Charter School, Inc.

COVID-19 TESTING FRAMEWORK FOR K-12 SCHOOLS

Approved: March 1, 2023

The Board of Directors of Audeo Charter School, Inc. hereby adopts the California Department of Public Health Covid-19 Testing Framework for K-12 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”.

BACKGROUND INFORMATION:

California Senate Bill No. 1479 requires each school create a COVID-19 testing plan or adopt the California Department of Public Health’s (CDPH) Covid-19 Testing Framework For K-12 Schools for the 2022--23 School Year after consulting with the local health department.

After reviewing the current District practices, the CDPH testing framework (updated on Nov. 10,2022) and consulting with the San Diego County Health and Human Services Department, it has been determined the Charter School should adopt the state framework entitled “Testing Framework For K–12 Schools For The 2022-23 School Year” as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of SB 1479.

The Testing Framework For K-12 Schools for the 2022-23 School Year addresses recommended practices for school districts, schools and county officer of education, which include:

- Identifying a COVID Testing Point of Contact to facilitate communication and coordination with the CA Testing Task Force;
- Reviewing current testing recommendations provided by CDPH;
- Maintaining situation awareness of the testing resources and programs offered by the CA Testing Task Force and monitoring availability of pre-positioned testing resources housed with a County Office of Education or Local Health Jurisdiction for rapid distribution to schools;
- Monitoring the CDC’s COVID Community Data Tracker as a method of identifying when to increase or re-establish school testing operations; and
- Communicating any questions, concerns or additional testing resources/needs to the CA Testing Task Force.

It also provides considerations for COVID-19 testing for K-12 Schools including:

- Direct ordering of over-the-counter (OTC) tests.

References:

SDCOE District Considerations for SB 1479, December 1, 2022

Senate Bill 1479

Senate Bill 1479 Implementation Questions and Answers

State of California – CDPH Testing Framework for K-12 Schools for the 2022 School Year

- Utilizing educational materials to facilitate proper OTC test use.
- Additional test distribution resources after students and staff return from prolonged school breaks.
- Utilizing antigen tests as the primary option for detecting COVID-19 in schools.
- Guidance on when PCR or other molecular testing is recommended for schools.

ADDITIONAL DATA:

Senate Bill 1479:

- Requires the adopted framework be posted on the Charter School’s website.
- Does not require the State Department of Public Health to review or approve testing plans that are consistent with the framework before being published or implemented.
- Encourages the district to designate one staff member to report information on its COVID-19 testing program to the state Department of Public Health.
- Repeals its provisions on Jan. 1, 2026.

References:

SDCOE District Considerations for SB 1479, December 1, 2022

Senate Bill 1479

Senate Bill 1479 Implementation Questions and Answers

State of California – CDPH Testing Framework for K-12 Schools for the 2022 School Year



COVID-19 TESTING PLAN FOR AUDEO II CHARTER SCHOOL

Audeo Charter School II has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [Testing in San Diego County](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.
- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

Audeo II

Charter School II

- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [San Diego County Health Department COVID-19 Data Dashboards](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA AUDEO II CHARTER SCHOOL

La escuela Audeo II Charter School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas en el condado de San Diego](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

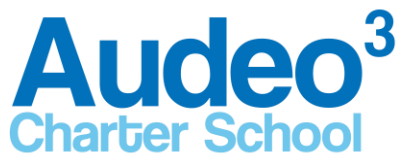
- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Paneles de datos COVID-19 del Departamento de Salud del Condado de San Diego](#)
 - Para obtener una actualización de estado semanal, desplácese hasta la parte inferior de la página.
- [Información en Español del condado de San Diego](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)



COVID-19 TESTING PLAN FOR AUDEO III CHARTER SCHOOL

Audeo III Charter School has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [Testing in San Diego County](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

Audeo³

Charter School

- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.
- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [San Diego County Health Department COVID-19 Data Dashboards](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA AUDEO III CHARTER SCHOOL

La escuela Audeo III Charter School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas en el condado de San Diego](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Paneles de datos COVID-19 del Departamento de Salud del Condado de San Diego](#)
 - Para obtener una actualización de estado semanal, desplácese hasta la parte inferior de la página.
- [Información en Español del condado de San Diego](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)

Audeo Valley Charter School

COVID-19 TESTING PLAN FOR AUDEO VALLEY CHARTER SCHOOL

Audeo Valley Charter School has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [COVID Testing | Riverside University Health System \(ruhealth.org\)](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

Audeo Valley Charter School

- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.
- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [Riverside County COVID-19 Data and Reports \(arcgis.com\)](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA AUDEO VALLEY CHARTER SCHOOL

La escuela Audeo Valley Charter School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas de COVID | Sistema de Salud de la Universidad de Riverside \(ruhealth.org\)](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Datos e informes COVID-19 del condado de Riverside \(arctis.com\)](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)



COVID-19 TESTING PLAN FOR GROSSMONT SECONDARY SCHOOL

Grossmont Secondary School has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [Testing in San Diego County](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

GROSSMONT

Secondary School

- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.
- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [San Diego County Health Department COVID-19 Data Dashboards](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA GROSSMONT SECONDARY SCHOOL

La Escuela Grossmont Secondary School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas en el condado de San Diego](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Paneles de datos COVID-19 del Departamento de Salud del Condado de San Diego](#)
 - Para obtener una actualización de estado semanal, desplácese hasta la parte inferior de la página.
- [Información en Español del condado de San Diego](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)

MIRUS

SECONDARY SCHOOL

COVID-19 TESTING PLAN FOR MIRUS SECONDARY SCHOOL

Mirus Secondary School has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [SBCOVID-19 – San Bernardino County Covid-19 Response \(sbccovid19.com\)](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

MIRUS

SECONDARY SCHOOL

bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.

- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.
- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [Resources – SBCOVID-19 \(sbccovid19.com\)](#)
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA LA ESCUELA MIRUS SECONDARY SCHOOL

La Escuela Mirus Secondary School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de SB 1479.

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [SBCOVID-19 - Respuesta Covid-19 del Condado de San Bernardino \(sbccovid19.com\)](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Recursos – SBCOVID-19 \(sbccovid19.com\)](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)



COVID-19 TESTING PLAN FOR SWEETWATER SECONDARY SCHOOL

Sweetwater Secondary School has adopted the [California Department of Public Health's COVID-19 Testing Framework for K-12 Schools](#) for the 2022-23 School Year as it is updated based on current scientific knowledge and anticipated trends to meet the requirements of [SB 1479](#).

Designated COVID-19 Testing Point of Contact:

Tim Tuter, Executive Director
 Email: ttuter@altusschools.net
 Phone: (858)678-2042

To Obtain Over-The-Counter (Home) COVID-19 Tests:

- Parent/Guardian or Student may contact their Resource Center (RC) Teacher to obtain Over-The-Counter (OTC) Antigen Home COVID-19 Test Kits at their Resource Center.
- For more information about COVID-19 symptoms and testing, visit California Department of Public Health's [Testing & COVID-19- What You Need to Know](#)

To Access COVID-19 Testing and/or Vaccine Appointments:

For Testing and/or Vaccine Locations in San Diego County or convenient location, parent/guardian can make an appointment on-line at:

- [Testing in San Diego County](#)
- <https://myturn.ca.gov/>
- Contact a local pharmacy or health care provider.

Reporting Symptoms, Exposure or Positive Case of COVID-19:

- In order to maintain the health and safety of the students and staff at the Resource Center, if a student is experiencing symptoms, the student should stay home.
- Parent/Guardian to notify their student's Teacher if student is experiencing any symptoms, exposure or positive case of COVID-19.
- Possible COVID-19 symptoms include fever (temperature at or over 100F), chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and/or diarrhea.
- If the student's COVID-19 test is positive, please isolate the student at home.
- Parent/Guardian to administer a Home COVID-19 Test to their student per manufacture instructions. Please read the student's COVID-19 test result carefully. The second or bottom line may appear very faint. **Any** pink/purple line indicates a positive result. Please read the instructions on the OTC Home COVID-19 Test Kits for more information.

Reference: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Testing-Framework-for-K-12-Schools-for-the-2022-2023-School-Year.aspx>

Sweetwater

SECONDARY SCHOOL

- Teacher will notify the assigned RC School Nurse to contact parent/guardian to discuss specific instructions such as COVID-19 testing, precautions and return to school.
- School Nurses follow the current guidance from the CA Department of Public Health and COVID-19 Decision Tree for K-12 Schools.
- The school's Health Department will report positive cases to the County public health services (PHS).

Public Health Notification Requirements:

Per [CCR Title 17, Section 2508](#) (referenced in [CDPH school guidance](#)), "It shall be the duty of anyone in charge of a public or private school, kindergarten, boarding school, or day nursery to report at once to the local health officer the presence or suspected presence of any of the communicable diseases." [CCR Section 2500](#) (also referenced in school guidance) includes COVID-19 in the list that must be reported. County public health services (PHS) has informed the San Diego County Office of Education that schools/employers are required to report to PHS, information on all positive cases that were on a school campus while infectious, including Over-The-Counter results reported by parents and employees.

Resources:

- [San Diego County Health Department COVID-19 Data Dashboards](#)
 - For a weekly status update, please scroll to the bottom of the page.
- [Center for Disease Control and Prevention \(CDC\) COVID-19 Data Tracker](#)

PLAN DE PRUEBAS COVID-19 PARA SWEETWATER SECONDARY CHARTER SCHOOL

La escuela Sweetwater Secondary School ha adoptado el Marco de pruebas COVID-19 del Departamento de Salud Pública de California para las escuelas K-12 para el año escolar 2022-23, ya que se actualiza en función del conocimiento científico actual y las tendencias anticipadas para cumplir con los requisitos de [SB 1479](#).

Punto de contacto designado para las pruebas de COVID-19:

Tim Tuter, Director Ejecutivo
Correo electrónico: ttuter@altusschools.net
Teléfono: (858)678-2042

Para obtener pruebas de COVID-19 de venta libre (caseras):

- El padre/tutor o estudiante puede comunicarse con su maestro del Centro de Recursos (RC) para obtener estuches de prueba COVID-19 de antígeno caseros de venta libre en el Centro de Recursos.
- Para obtener más información sobre los síntomas y las pruebas de COVID-19, visite [Pruebas de COVID-19 en California- Lo que necesita saber](#) del Departamento de Salud Pública de California.

Para acceder a las pruebas de COVID-19 y / o citas de vacunación:

Para ubicaciones de pruebas y / o vacunas en el condado de San Diego o ubicación conveniente, el padre / tutor puede hacer una cita en línea en:

- [Pruebas en el condado de San Diego](#)
- <https://myturn.ca.gov/>
- Comuníquese con una farmacia local o un proveedor de atención médica.

Reportar síntomas, exposición o caso positivo de COVID-19:

- Para mantener la salud y la seguridad de los estudiantes y el personal del Centro de Recursos, si un estudiante está experimentando síntomas, el estudiante debe quedarse en casa.
- Padres/tutores deberán notificar al maestro de su estudiante si el estudiante está experimentando algún síntoma, exposición o caso positivo de COVID-19.
- Los posibles síntomas de COVID-19 incluyen fiebre (temperatura igual o superior a 100F), escalofríos, tos, falta de aliento o dificultad para respirar, fatiga, dolores musculares o corporales, dolor de cabeza, nueva pérdida del gusto u olfato, dolor de garganta, congestión o secreción nasal, náuseas o vómitos y / o diarrea.
- Si la prueba COVID-19 del estudiante es positiva, por favor aisle el estudiante en casa.
- El padre / tutor administrará una prueba casera de COVID-19 a su estudiante según las instrucciones de fabricación. Lea atentamente el resultado de la prueba COVID-19 del

estudiante. La segunda línea o el resultado final puede parecer muy débil. **Cualquier** línea rosa/púrpura indica un resultado positivo. Lea las instrucciones de los estuches de prueba COVID-19 para el hogar de venta libre para obtener más información.

- El maestro notificará a la enfermera escolar asignada al Centro de Recursos para que se comunique con el padre / tutor para discutir instrucciones específicas como pruebas de COVID-19, precauciones y regreso a la escuela.
- Las enfermeras escolares siguen la guía actual del Departamento de Salud Pública de California y el Árbol de decisión COVID-19 para las escuelas K-12.
- El Departamento de Salud de la escuela reportará los casos positivos a los servicios de salud pública.

Requisitos de notificación de salud pública:

Según el [Título 17, Sección 2508 del Código de reglamentos de California](#) (al que se hace referencia en la [guía escolar del CDPH](#)), "Será deber de cualquier persona a cargo de una escuela pública o privada, jardín de infantes, internado o guardería informar de inmediato al oficial de salud local la presencia o sospecha de presencia de cualquiera de las enfermedades transmisibles". [La Sección 2500](#) (también mencionada en la guía escolar) incluye COVID-19 en la lista que debe informarse. Los servicios de salud pública del condado han informado a la Oficina de Educación del Condado de San Diego que las escuelas / empleadores deben informar a los servicios de salud pública, información sobre todos los casos positivos que estuvieron en un campus escolar mientras eran infecciosos, incluidos los resultados de las pruebas de venta libre informados por padres y empleados.

Recursos:

- [Paneles de datos COVID-19 del Departamento de Salud del Condado de San Diego](#)
 - Para obtener una actualización de estado semanal, desplácese hasta la parte inferior de la página.
- [Información en Español del condado de San Diego](#)
- [Rastreador de datos COVID-19 del Centro para el Control y la Prevención de Enfermedades \(CDC\)](#)

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: Second 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:	2022-23

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 01/31/2023			Second Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,692,510.00		2,692,510.00	925,930.00		925,930.00	3,156,289.00		3,156,289.00
Education Protection Account State Aid - Current Year	8012	47,278.00		47,278.00	22,996.00		22,996.00	51,934.00		51,934.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096			-			-			-
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		2,739,788.00	-	2,739,788.00	948,926.00	-	948,926.00	3,208,223.00	-	3,208,223.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		219,814.00	219,814.00		216,615.53	216,615.53		240,091.00	240,091.00
Special Education - Federal	8181, 8182		33,054.00	33,054.00	-		-		45,217.00	45,217.00
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		285,211.00	285,211.00		46,996.83	46,996.83		99,554.00	99,554.00
Total, Federal Revenues		-	538,079.00	538,079.00	-	263,612.36	263,612.36	-	384,862.00	384,862.00
3. Other State Revenues										
Special Education - State	StateRevSE		245,240.00	245,240.00		110,172.00	110,172.00		292,513.00	292,513.00
All Other State Revenues	StateRevAO	395,064.00	382,878.00	777,942.00	17,096.16	15,427.46	32,523.62	41,763.00	154,181.00	195,944.00
Total, Other State Revenues		395,064.00	628,118.00	1,023,182.00	17,096.16	125,599.46	142,695.62	41,763.00	446,694.00	488,457.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	28,500.00		28,500.00	18,898.06	2,889.71	21,787.77	517,965.00	2,890.00	520,855.00
Total, Local Revenues		28,500.00	-	28,500.00	18,898.06	2,889.71	21,787.77	517,965.00	2,890.00	520,855.00
5. TOTAL REVENUES										
		3,163,352.00	1,166,197.00	4,329,549.00	984,920.22	392,101.53	1,377,021.75	3,767,951.00	834,446.00	4,602,397.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	686,917.00	540,376.00	1,227,293.00	323,391.79	275,447.10	598,838.89	725,480.00	389,976.00	1,115,456.00
Certificated Pupil Support Salaries	1200	120,020.00	36,401.00	156,421.00	46,053.26	26,413.32	72,466.58	94,249.00	38,793.00	133,042.00
Certificated Supervisors' and Administrators' Salaries	1300	101,954.00	16,690.00	118,644.00	49,389.84	33,418.30	82,808.14	113,970.00	35,627.00	149,597.00
Other Certificated Salaries	1900	31,957.00	78,049.00	110,006.00	(0.00)	8,083.68	8,083.68	64,114.00	9,811.00	73,925.00
Total, Certificated Salaries		940,848.00	671,516.00	1,612,364.00	418,834.89	343,362.40	762,197.29	997,813.00	474,207.00	1,472,020.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	13,749.00	-	13,749.00	3,762.39	602.78	4,365.17	7,251.00	513.00	7,764.00
Non-certificated Supervisors' and Administrators' Sal.	2300	23,127.00	-	23,127.00	31,199.70	2,280.76	33,480.46	61,054.00	2,186.00	63,240.00
Clerical and Office Salaries	2400	179,390.00	-	179,390.00	92,070.16	3,917.10	95,987.26	171,795.00	3,855.00	175,650.00
Other Non-certificated Salaries	2900	5,386.00	-	5,386.00	-	3,185.56	3,185.56	5,543.00	-	5,543.00
Total, Non-certificated Salaries		221,652.00	-	221,652.00	130,217.81	6,800.64	137,018.45	245,643.00	6,554.00	252,197.00
3. Employee Benefits										
STRS	3101-3102	184,095.00	123,866.00	307,961.00	81,688.83	65,721.92	147,410.75	194,783.00	89,905.00	284,688.00
PERS	3201-3202	50,398.00	5,835.00	56,233.00	30,735.54	1,095.92	31,831.46	56,860.00	2,106.00	58,966.00
OASDI / Medicare / Alternative	3301-3302	29,615.00	10,721.00	40,336.00	15,543.58	5,393.03	20,936.61	32,240.00	7,291.00	39,531.00
Health and Welfare Benefits	3401-3402	361,900.00	145,052.00	506,952.00	138,290.90	76,561.55	214,852.45	308,033.00	102,323.00	410,356.00
Unemployment Insurance	3501-3502	5,812.00	3,358.00	9,170.00	2,745.32	1,750.88	4,496.20	6,217.00	2,404.00	8,621.00
Workers' Compensation Insurance	3601-3602	12,969.00	7,572.00	20,541.00	6,515.49	4,156.09	10,671.58	14,726.00	5,683.00	20,409.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		644,789.00	296,404.00	941,193.00	275,519.66	154,679.39	430,199.05	612,859.00	209,712.00	822,571.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	4,550.00	10,950.00	15,500.00	-	202.93	202.93	11,954.00	5,457.00	17,411.00
Books and Other Reference Materials	4200	6,022.00	1,478.00	7,500.00	-	1,867.08	1,867.08	6,083.00	1,867.00	7,950.00
Materials and Supplies	4300	38,181.00	23,886.00	62,067.00	28,763.33	3,316.02	32,079.35	56,030.00	14,061.00	70,091.00
Noncapitalized Equipment	4400	10,070.00	5,500.00	15,570.00				17,500.00	-	17,500.00
Food	4700	1,500.00	1,500.00	3,000.00	-	906.70	906.70	2,593.00	907.00	3,500.00
Total, Books and Supplies		60,323.00	43,314.00	103,637.00	28,763.33	6,292.73	35,056.06	94,160.00	22,292.00	116,452.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	22,203.00	13,708.00	35,911.00	4,720.59	4,230.29	8,950.88	35,840.00	6,243.00	42,083.00
Dues and Memberships	5300	11,750.00	500.00	12,250.00	10,213.56	1,600.54	11,814.10	12,931.00	284.00	13,215.00
Insurance	5400	30,410.00	100.00	30,510.00	24,270.32	60.16	24,330.48	31,785.00	100.00	31,885.00
Operations and Housekeeping Services	5500	36,108.00	42,247.00	78,355.00	21,602.29	22,306.22	43,908.51	67,868.00	22,306.00	90,174.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	315,481.00	10,014.00	325,495.00	202,967.90	2,596.01	205,563.91	359,879.73	2,596.27	362,476.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	203,679.00	329,502.00	533,181.00	87,719.23	182,618.12	270,337.35	357,671.00	266,824.00	624,495.00
Communications	5900	16,717.00	28,333.00	45,050.00	2,702.00	4,582.40	7,284.40	42,683.00	4,583.00	47,266.00
Total, Services and Other Operating Expenditures		636,348.00	424,404.00	1,060,752.00	354,195.89	217,993.74	572,189.63	908,657.73	302,936.27	1,211,594.00
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	172,275.00		172,275.00	100,493.68		100,493.68	172,275.00		172,275.00
Total, Capital Outlay		172,275.00	-	172,275.00	100,493.68	-	100,493.68	172,275.00	-	172,275.00

Description	Object Code	Adopted Budget - July 1			Actuals thru 01/31/2023			Second Interim Budget		
		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			-	(9,805.11)	9,805.11	-	(12,013.34)	12,013.34	-
Debt Service:										
Interest	7438	1,200.00		1,200.00			-	3,000.00		3,000.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		1,200.00	-	1,200.00	(9,805.11)	9,805.11	-	(9,013.34)	12,013.34	3,000.00
8. TOTAL EXPENDITURES		2,677,435.00	1,435,638.00	4,113,073.00	1,298,220.15	738,934.01	2,037,154.16	3,022,394.39	1,027,714.61	4,050,109.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		485,917.00	(269,441.00)	216,476.00	(313,299.93)	(346,832.48)	(660,132.41)	745,556.61	(193,268.61)	552,288.00
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	(257,918.00)	257,918.00	-			-	(188,717.07)	188,717.07	-
4. TOTAL OTHER FINANCING SOURCES / USES		(257,918.00)	257,918.00	-	-	-	-	(188,717.07)	188,717.07	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		227,999.00	(11,523.00)	216,476.00	(313,299.93)	(346,832.48)	(660,132.41)	556,839.54	(4,551.54)	552,288.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,489,406.00	54,096.00	2,543,502.00	2,168,948.45	55,453.88	2,224,402.33	2,168,948.45	55,453.88	2,224,402.33
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		2,489,406.00	54,096.00	2,543,502.00	2,168,948.45	55,453.88	2,224,402.33	2,168,948.45	55,453.88	2,224,402.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,717,405.00	42,573.00	2,759,978.00	1,855,648.52	(291,378.60)	1,564,269.92	2,725,787.99	50,902.34	2,776,690.33
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	305,083.00		305,083.00	376,863.18		376,863.18	305,082.00		305,082.00
b. Restricted Net Position	9797		42,573.00	42,573.00		(291,378.60)	(291,378.60)	50,902.34		50,902.34
c. Unrestricted Net Position	9791	2,412,322.00	-	2,412,322.00	1,478,785.34	-	1,478,785.34	2,420,705.99	-	2,420,705.99

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: Second 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: 2022-23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd 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	2,692,510.00	925,930.00	3,156,289.00	463,779.00	17.22%
Education Protection Account State Aid - Current Year	8012	47,278.00	22,996.00	51,934.00	4,656.00	9.85%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	-	-	-	-	
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,739,788.00	948,926.00	3,208,223.00	468,435.00	17.10%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	219,814.00	216,615.53	240,091.00	20,277.00	9.22%
Special Education - Federal	8181, 8182	33,054.00	-	45,217.00	12,163.00	36.80%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	285,211.00	46,996.83	99,554.00	(185,657.00)	-65.09%
Total, Federal Revenues		538,079.00	263,612.36	384,862.00	(153,217.00)	-28.47%
3. Other State Revenues						
Special Education - State	StateRevSE	245,240.00	110,172.00	292,513.00	47,273.00	19.28%
All Other State Revenues	StateRevAO	777,942.00	32,523.62	195,944.00	(581,998.00)	-74.81%
Total, Other State Revenues		1,023,182.00	142,695.62	488,457.00	(534,725.00)	-52.26%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	28,500.00	21,787.77	520,855.00	492,355.00	1727.56%
Total, Local Revenues		28,500.00	21,787.77	520,855.00	492,355.00	1727.56%
5. TOTAL REVENUES		4,329,549.00	1,377,021.75	4,602,397.00	272,848.00	6.30%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,227,293.00	598,838.89	1,115,456.00	(111,837.00)	-9.11%
Certificated Pupil Support Salaries	1200	156,421.00	72,466.58	133,042.00	(23,379.00)	-14.95%
Certificated Supervisors' and Administrators' Salaries	1300	118,644.00	82,808.14	149,597.00	30,953.00	26.09%
Other Certificated Salaries	1900	110,006.00	8,083.68	73,925.00	(36,081.00)	-32.80%
Total, Certificated Salaries		1,612,364.00	762,197.29	1,472,020.00	(140,344.00)	-8.70%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	
Non-certificated Support Salaries	2200	13,749.00	4,365.17	7,764.00	(5,985.00)	-43.53%
Non-certificated Supervisors' and Administrators' Sal.	2300	23,127.00	33,480.46	63,240.00	40,113.00	173.45%
Clerical and Office Salaries	2400	179,390.00	95,987.26	175,650.00	(3,740.00)	-2.08%
Other Non-certificated Salaries	2900	5,386.00	3,185.56	5,543.00	157.00	2.91%
Total, Non-certificated Salaries		221,652.00	137,018.45	252,197.00	30,545.00	13.78%
3. Employee Benefits						
STRS	3101-3102	307,961.00	147,410.75	284,688.00	(23,273.00)	-7.56%
PERS	3201-3202	56,233.00	31,831.46	58,966.00	2,733.00	4.86%
OASDI / Medicare / Alternative	3301-3302	40,336.00	20,936.61	39,531.00	(805.00)	-2.00%
Health and Welfare Benefits	3401-3402	506,952.00	214,852.45	410,356.00	(96,596.00)	-19.05%
Unemployment Insurance	3501-3502	9,170.00	4,496.20	8,621.00	(549.00)	-5.99%
Workers' Compensation Insurance	3601-3602	20,541.00	10,671.58	20,409.00	(132.00)	-0.64%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		941,193.00	430,199.05	822,571.00	(118,622.00)	-12.60%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,500.00	202.93	17,411.00	1,911.00	12.33%
Books and Other Reference Materials	4200	7,500.00	1,867.08	7,950.00	450.00	6.00%
Materials and Supplies	4300	62,067.00	32,079.35	70,091.00	8,024.00	12.93%
Noncapitalized Equipment	4400	15,570.00	-	17,500.00	1,930.00	12.40%
Food	4700	3,000.00	906.70	3,500.00	500.00	16.67%
Total, Books and Supplies		103,637.00	35,056.06	116,452.00	12,815.00	12.37%

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	35,911.00	8,950.88	42,083.00	6,172.00	17.19%
Dues and Memberships	5300	12,250.00	11,814.10	13,215.00	965.00	7.88%
Insurance	5400	30,510.00	24,330.48	31,885.00	1,375.00	4.51%
Operations and Housekeeping Services	5500	78,355.00	43,908.51	90,174.00	11,819.00	15.08%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	325,495.00	205,563.91	362,476.00	36,981.00	11.36%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	533,181.00	270,337.35	624,495.00	91,314.00	17.13%
Communications	5900	45,050.00	7,284.40	47,266.00	2,216.00	4.92%
Total, Services and Other Operating Expenditures		1,060,752.00	572,189.63	1,211,594.00	150,842.00	14.22%
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	172,275.00	100,493.68	172,275.00	-	0.00%
Total, Capital Outlay		172,275.00	100,493.68	172,275.00	-	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	1,200.00	-	3,000.00	1,800.00	150.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		1,200.00	-	3,000.00	1,800.00	150.00%
8. TOTAL EXPENDITURES		4,113,073.00	2,037,154.16	4,050,109.00	(62,964.00)	-1.53%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		216,476.00	(660,132.41)	552,288.00	335,812.00	155.13%
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)		216,476.00	(660,132.41)	552,288.00	335,812.00	155.13%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,543,502.00	2,224,402.33	2,224,402.33	(319,099.67)	-12.55%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Fund Balance		2,543,502.00	2,224,402.33	2,224,402.33		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,759,978.00	1,564,269.92	2,776,690.33		
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	305,083.00	376,863.18	305,082.00	(1.00)	
b. Restricted Net Position	9797	42,573.00	(291,378.60)	50,902.34	8,329.34	
c. Unrestricted Net Position	9790	2,412,322.00	1,478,785.34	2,420,705.99	8,383.99	

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

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:	2022/23

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 2022-23			FY 2023-24			FY 2024-25		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,156,289.00	0.00	3,156,289.00	3,508,363.00		3,508,363.00	3,760,620.00		3,760,620.00
Education Protection Account State Aid - Current Year	8012	51,934.00	0.00	51,934.00	52,972.00		52,972.00	54,666.00		54,666.00
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		3,208,223.00	0.00	3,208,223.00	3,561,335.00	0.00	3,561,335.00	3,815,286.00	0.00	3,815,286.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	0.00	240,091.00	240,091.00		51,187.00	51,187.00		51,187.00	51,187.00
Special Education - Federal	8181, 8182	0.00	45,217.00	45,217.00		27,375.00	27,375.00		27,875.00	27,875.00
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	99,554.00	99,554.00		403,913.00	403,913.00			0.00
Total, Federal Revenues		0.00	384,862.00	384,862.00	0.00	482,475.00	482,475.00	0.00	79,062.00	79,062.00
3. Other State Revenues										
Special Education - State	StateRevSE	0.00	292,513.00	292,513.00		230,428.00	230,428.00		237,798.00	237,798.00
All Other State Revenues	StateRevAO	41,763.00	154,181.00	195,944.00	59,505.00	218,259.00	277,764.00	61,177.00	447,120.00	508,297.00
Total, Other State Revenues		41,763.00	446,694.00	488,457.00	59,505.00	448,687.00	508,192.00	61,177.00	684,918.00	746,095.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	517,965.00	2,890.00	520,855.00	30,000.00	4,000.00	34,000.00	30,500.00	4,000.00	34,500.00
Total, Local Revenues		517,965.00	2,890.00	520,855.00	30,000.00	4,000.00	34,000.00	30,500.00	4,000.00	34,500.00
5. TOTAL REVENUES		3,767,951.00	834,446.00	4,602,397.00	3,650,840.00	935,162.00	4,586,002.00	3,906,963.00	767,980.00	4,674,943.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	725,480.00	389,976.00	1,115,456.00	844,375.00	399,446.00	1,243,821.00	905,067.00	392,199.00	1,297,266.00
Certificated Pupil Support Salaries	1200	94,249.00	38,793.00	133,042.00	94,732.00	44,798.00	139,530.00	96,635.00	40,234.00	136,869.00
Certificated Supervisors' and Administrators' Salaries	1300	113,970.00	35,627.00	149,597.00	119,495.00	27,940.00	147,435.00	124,076.00	32,338.00	156,414.00
Other Certificated Salaries	1900	64,114.00	9,811.00	73,925.00	95,464.00	70,953.00	166,417.00	110,322.00	60,609.00	170,931.00
Total, Certificated Salaries		997,813.00	474,207.00	1,472,020.00	1,154,066.00	543,137.00	1,697,203.00	1,236,100.00	525,380.00	1,761,480.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-certificated Support Salaries	2200	7,251.00	513.00	7,764.00	7,053.00	1,057.00	8,110.00	7,371.00	1,121.00	8,492.00
Non-certificated Supervisors' and Administrators' Sal.	2300	61,054.00	2,186.00	63,240.00	57,914.00	1,166.00	59,080.00	70,205.00	1,236.00	71,441.00
Clerical and Office Salaries	2400	171,795.00	3,855.00	175,650.00	176,839.00	792.00	177,631.00	190,206.00	816.00	191,022.00
Other Non-certificated Salaries	2900	5,543.00	0.00	5,543.00	5,625.00	0.00	5,625.00	5,967.00	0.00	5,967.00
Total, Non-certificated Salaries		245,643.00	6,554.00	252,197.00	247,431.00	3,015.00	250,446.00	273,749.00	3,173.00	276,922.00

Description	Object Code	FY 2022-23			FY 2023-24			FY 2024-25		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits										
STRS	3101-3102	194,783.00	89,905.00	284,688.00	226,443.00	101,479.00	327,922.00	241,502.00	98,925.00	340,427.00
PERS	3201-3202	56,860.00	2,106.00	58,966.00	59,641.00	2,670.00	62,311.00	60,298.00	2,693.00	62,991.00
OASDI / Medicare / Alternative	3301-3302	32,240.00	7,291.00	39,531.00	35,636.00	8,031.00	43,667.00	37,705.00	7,728.00	45,433.00
Health and Welfare Benefits	3401-3402	308,033.00	102,323.00	410,356.00	520,691.00	120,511.00	641,202.00	401,199.00	150,635.00	551,834.00
Unemployment Insurance	3501-3502	6,217.00	2,404.00	8,621.00	1,143.00	2,752.00	3,895.00	1,652.00	2,425.00	4,077.00
Workers' Compensation Insurance	3601-3602	14,726.00	5,683.00	20,409.00	16,492.00	6,490.00	22,982.00	17,788.00	6,265.00	24,053.00
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		612,859.00	209,712.00	822,571.00	860,046.00	241,933.00	1,101,979.00	760,144.00	268,671.00	1,028,815.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	11,954.00	5,457.00	17,411.00	6,830.00	11,000.00	17,830.00	0.00	16,974.00	16,974.00
Books and Other Reference Materials	4200	6,083.00	1,867.00	7,950.00	4,850.00	1,650.00	6,500.00	2,807.00	5,150.00	7,957.00
Materials and Supplies	4300	56,030.00	14,061.00	70,091.00	34,997.00	35,875.00	70,872.00	37,216.00	31,507.00	68,723.00
Noncapitalized Equipment	4400	17,500.00	0.00	17,500.00	235.00	18,785.00	19,020.00	2,000.00	16,000.00	18,000.00
Food	4700	2,593.00	907.00	3,500.00	0.00	3,800.00	3,800.00	4,150.00	0.00	4,150.00
Total, Books and Supplies		94,160.00	22,292.00	116,452.00	46,912.00	71,110.00	118,022.00	46,173.00	69,631.00	115,804.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	0.00	0.00	0.00			0.00			0.00
Travel and Conferences	5200	35,840.00	6,243.00	42,083.00	37,206.00	6,614.00	43,820.00	25,291.00	13,382.00	38,673.00
Dues and Memberships	5300	12,931.00	284.00	13,215.00	3,754.00	10,000.00	13,754.00	12,496.00	500.00	12,996.00
Insurance	5400	31,785.00	100.00	31,885.00	33,370.00	100.00	33,470.00	32,829.00	100.00	32,929.00
Operations and Housekeeping Services	5500	67,868.00	22,306.00	90,174.00	46,614.00	48,375.00	94,989.00	84,931.00	0.00	84,931.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	359,879.73	2,596.27	362,476.00	361,092.00	17,380.00	378,472.00	366,620.00	0.00	366,620.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00			0.00			0.00
Professional/Consulting Services and Operating Expend.	5800	357,671.00	266,824.00	624,495.00	313,086.00	186,603.00	499,689.00	235,034.00	104,592.00	339,626.00
Communications	5900	42,683.00	4,583.00	47,266.00	429.00	49,000.00	49,429.00	47,416.00	0.00	47,416.00
Total, Services and Other Operating Expenditures		908,657.73	302,936.27	1,211,594.00	795,551.00	318,072.00	1,113,623.00	804,617.00	118,574.00	923,191.00
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	172,275.00	0.00	172,275.00	72,429.00		72,429.00	59,357.00		59,357.00
Total, Capital Outlay		172,275.00	0.00	172,275.00	72,429.00	0.00	72,429.00	59,357.00	0.00	59,357.00
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	(12,013.34)	12,013.34	0.00	(735.00)	735.00	0.00	(1,225.00)	1,225.00	0.00
Debt Service:										
Interest	7438	3,000.00	0.00	3,000.00	3,000.00		3,000.00	3,000.00		3,000.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00			0.00			0.00
Total, Other Outgo		(9,013.34)	12,013.34	3,000.00	2,265.00	735.00	3,000.00	1,775.00	1,225.00	3,000.00
8. TOTAL EXPENDITURES		3,022,394.39	1,027,714.61	4,050,109.00	3,178,700.00	1,178,002.00	4,356,702.00	3,181,915.00	986,654.00	4,168,569.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		745,556.61	(193,268.61)	552,288.00	472,140.00	(242,840.00)	229,300.00	725,048.00	(218,674.00)	506,374.00

Description	Object Code	FY 2022-23			FY 2023-24			FY 2024-25		
		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	(188,717.07)	188,717.07	0.00	(209,513.12)	209,513.12	0.00	(201,098.54)	201,098.54	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(188,717.07)	188,717.07	0.00	(209,513.12)	209,513.12	0.00	(201,098.54)	201,098.54	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		556,839.54	(4,551.54)	552,288.00	262,626.88	(33,326.88)	229,300.00	523,949.46	(17,575.46)	506,374.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,168,948.45	55,453.88	2,224,402.33	2,725,787.99	50,902.34	2,776,690.33	2,988,414.87	17,575.46	3,005,990.33
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00						
c. Adjusted Beginning Balance		2,168,948.45	55,453.88	2,224,402.33	2,725,787.99	50,902.34	2,776,690.33	2,988,414.87	17,575.46	3,005,990.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,725,787.99	50,902.34	2,776,690.33	2,988,414.87	17,575.46	3,005,990.33	3,512,364.33	0.00	3,512,364.33
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	305,082.00	0.00	305,082.00	232,653.00		232,653.00	173,296.00		173,296.00
b. Restricted Net Position	9797	0.00	50,902.34	50,902.34	0.00		0.00	0.00		0.00
c. Unrestricted Net Position	9791	2,420,705.99	0.00	2,420,705.99	2,755,761.87	17,575.46	2,773,337.33	3,339,068.33	0.00	3,339,068.33

Charter School Name: Audeo Charter School II
CDS #: 37-10371-0134577
Charter Approving Entity: San Diego COE
County: San Diego
Charter #: 1835
Fiscal Year: 2022-23

Description	2022-23	2023-24	2024-25
ADA (Projected P-2)	259.67	264.86	273.33
Enrollment (Projected P-2)	294	300	310
CBEDS Enrollment	219	229	231
Unduplicated Count	124	129	130
UPP (Rolling)	51.38%	54.96%	56.41%
Statutory COLA	6.56%	8.13%	3.54%
Augmentation	6.70%	0.00%	0.00%
LCFF Total	\$ 3,208,223	\$ 3,561,335	\$ 3,815,286
STRS Rate	19.10%	19.10%	19.10%
PERS Rate	25.37%	27.00%	28.10%
FICA	6.20%	6.20%	6.20%
Medi	1.45%	1.45%	1.45%
Unemployment	0.50%	0.20%	0.20%
Workers Comp	1.18%	1.18%	1.18%
Health & Welfare (monthly)	\$ 2,347	\$ 3,147	\$ 3,347

**Cash Flow Worksheet
2022-23**

Actual or Projected		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	Projected	Projected	Projected
A. BEGINNING CASH	9110	1,005,333	1,169,757	1,673,554	1,567,553	1,437,544	1,592,633	1,599,922	1,625,420	1,784,884	1,898,740	2,069,105	2,174,067	2,919,770	
B. RECEIPTS															
LCFF Sources															
State Aid, EPA	8011-8019	84,175	84,175	163,014	151,516	151,516	163,014	151,516	446,072	460,541	446,072	446,072	460,541		3,208,223
In Lieu Property Taxes	8096														0
Other LCFF/Revenue Limit Transfers	8091, 8097														0
Federal Revenue	8100-8299	1,640	15,121	205,333	10,047	0	12,353	19,118	14,996	10,076	26,289	10,076	3,079	56,736	384,862
Other State Revenue	8300-8599	21,122	10,824	26,584	19,274	28,408	19,000	17,484	29,424	29,425	49,804	29,425	152,086	55,598	488,457
Other Local Revenue	8600-8799	1,757	1,680	1,768	2,996	1,768	2,673	9,145	2,020	1,771	2,428	1,771	491,077		520,855
All Other Financing Sources	8930-8979														0
Other Receipts/Non-Revenue															0
TOTAL RECEIPTS		108,694	111,800	396,699	183,833	181,692	197,040	197,263	492,512	501,812	524,593	487,343	1,106,782	112,333	4,602,397
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	108,106	117,078	108,890	104,814	107,548	108,549	107,213	114,101	139,507	137,852	144,475	173,888		1,472,020
Classified Salaries	2000-2999	18,928	19,510	19,676	19,725	19,770	19,733	19,676	20,609	20,910	20,877	21,009	31,773		252,197
Employee Benefits	3000-3999	61,216	63,014	61,503	60,616	61,234	61,615	61,001	62,963	68,716	82,418	83,936	94,339		822,571
Books and Supplies	4000-4999	25,410	636	1,394	3,389	2,117	484	1,626	9,354	23,198	10,833	10,587	27,424		116,452
Services and Operating Expenditures	5000-5999	109,929	103,475	75,417	103,274	45,405	49,874	84,815	124,646	124,240	110,949	110,923	168,647		1,211,594
Capital Outlay	6000-6999	14,356	14,356	14,356	14,356	14,356	14,356	14,356	14,356	14,356	14,356	14,356	14,356		172,275
Other Outgo	7000-7499												3,000		3,000
All Other Financing Uses	7630-7699														0
Other Disbursements/ Non Expenditures															0
TOTAL DISBURSEMENTS		337,946	318,069	281,237	306,174	250,432	254,610	288,686	346,029	390,927	377,285	385,286	513,426	0	4,050,109
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	470,249	732,220	(163,048)	34,610	125,036	31,536	145,662	14,372	48,421	154,848	14,356	71,092		1,679,354
Accounts Payable	9500-9630,														
(Liabilities, including Deferred	9650	(76,573)	(22,155)	(58,416)	(42,278)	98,793	33,324	(28,740)	(42,605)	(41,406)	(41,262)	(41,262)	81,255		(181,325)
TOTAL PRIOR YEAR TRANSACTIONS, Other		393,676	710,065	(221,464)	(7,668)	223,828	64,860	116,922	(28,233)	7,015	113,586	(26,905)	152,347	0	1,860,679
E. (B - C + D)		164,424	503,797	(106,001)	(130,009)	155,089	7,289	25,498	118,249	117,900	260,894	75,151	745,703	112,333	2,412,967
F. ENDING CASH (A + E)		1,169,757	1,673,554	1,567,553	1,437,544	1,592,633	1,599,922	1,625,420	1,743,669	1,902,783	2,159,634	2,144,256	2,919,770	3,032,103	
G. ENDING CASH, PLUS ACCRUALS															3,032,103



Assumptions for February Revised Operational Budget FY 2022-23

The 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 51.38%.
- * **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 district's 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 – 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo II's February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades 4-6 Base Grant	\$9,304
Grades 7-8 Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
Audeo II 's Unduplicated Pupil Percentage (Rolling Average)	51.38%
District's Unduplicated Pupil Percentage (Carlsbad Unified)	22.86%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of 6.70%.

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	294	204	288
Students Served	484	479	578
ADA:			
Grade 4-6	6.00	5.31	3.48
Grade 7-8	19.94	17.65	17.46
Grade 9-12	233.73	207.00	277.00
Total ADA	259.67	229.96	297.94

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$3,208,223
Federal Revenues	384,862
State Revenues Other than LCFF	488,457
Local Revenues	32,040
Employee Retention Credit (ERC)	488,815
Total Projected Revenues	\$4,602,397

- **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 2022-23.

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. The project period for this grant ended on September 30, 2022. Audeo II included the remaining \$188,904 of its CSI funds in this budget which was fully spent as of September 2022.

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

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was enacted which included a second round of Elementary and Secondary School Emergency Relief (ESSER), referenced as ESSER II. The state of California is mandated to distribute a minimum of 90% of these funds to local educational agencies (LEAs) by following Title I, Part A allocation schedule, similar to how the first ESSER funds were distributed. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Deadline for obligation of this fund is September 30, 2023.

Audeo II's ESSER II revised allocation is \$160,728 and of that amount, \$100,505 was spent in FY 2020-22. Audeo II included \$36,223 in its FY 2022-23 and the remaining amount of \$24,000 in its 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 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 revised allocation is \$361,307 and of that amount, \$23,454 was spent in FY 2021-22. Audeo II included \$13,365 in its FY 2022-23 and the remaining amount of \$324,488 will be included in the next fiscal year.

Expanded Learning Opportunity (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 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.

Audeo II's revised allocation amount is \$224,537 and of this amount, \$125,184 was spent in FY 20-22. Audeo II included \$43,928 of ELO federal funds in its FY 2022-23 and the remaining balance of \$55,425 of ELO ESSER III funds will be included in its FY 2023-24.

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 can attend school and participate fully in school activities. Audeo II's allocation amount is \$1,926.

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 \$4,112. 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 \$820 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125 per PY California Basic Educational Data System (CBEDS) count.

An **additional one-time federal** special education (IDEA) funding was included in the American Rescue Plan (ARP) Act of 2021 at the rate of \$39.67 per FY 20-21 CBEDS and this amounted to \$9,682 for Audeo II.

- **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 \$18.34 for Grades K-8 and \$50.98 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. Award ending date for the 2022-23 CTEIG Cycle is December 31, 2024.

Audeo II included \$207,639 in the Revised Preliminary Budget but lowered it to \$129,916 due to the increases in LCFF and local revenues.

- **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 II 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.

Audeo II's total allocation is \$40,682 and of that amount the first 80% apportionment of \$32,546 was received in FY 21-22. The remaining 20% amounting to \$8,136 is included in this budget.

- **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 \$6,567 and Learning Recovery funds of \$28,651 are included in this budget.
- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. Audeo II's total allocation is \$4,193.
- **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 included \$2,890 in its budget for this FY, which is under local revenue.

- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Audeo II used the three quarters data in 2021 only. Additionally, all wages paid by Federal funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

Audeo II applied for and anticipates receiving ERC in the amount of \$488,815, which is included under Local Revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	12.41
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	1.01
Certificated Supervisor & Administrator	1300	0.89
Other Certificated Teacher Resource (CTR)	1900	4.00
Classified Support (Admin Support)	2200	0.13
Classified Supervisor & Administrator	2300	0.35
Clerical, Technical & Office Staff	2400	2.99
Other Classified (Administrative Support)	2900	0.05
TOTAL FTE POSITIONS BUDGETED		21.83

- * 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 2022-23, we estimated the Special Ed population at 26.30%.

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		25.37%
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			
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114	3401-02		
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	1.18%	1.18%

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 \$624,495 representing 13.57% 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 the 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 2022-23, Audeo II has allocated \$46,024 for marketing expenses included in the object code 5800 and represents 1% of its total budget.

DISTRICT OVERSIGHT FEES

Audeo II will pay its authorizing District (San Diego 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 II has budgeted \$32,082 for FY 2022-23 for oversight fees.

RESERVES

Audeo II has allocated reserves of \$552,288 for FY 2022-23 representing 12% of total revenues of \$4,602,397

FACILITIES

Audeo II carries contractual lease agreements with an annual cost of \$283,966 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru the end of the lease term (Year 2024) is \$419,667.

Audeo II

Charter School II

FEBRUARY REVISED OPERATIONAL BUDGET FY 2022 - 2023

REVENUES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASES)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 3,156,289.00	\$ 2,802,156.00	\$ 354,133.00
Education Protection Account	8012	51,934.00	46,264.00	5,670.00
In-Lieu of Property Taxes	8096	-		
TOTAL, LCFF ENTITLEMENT		\$ 3,208,223.00	\$ 2,848,420.00	\$ 359,803.00
FEDERAL REVENUES				
Special Ed: Federal IDEA	8181	\$ 23,375.00	\$ 23,375.00	\$ -
Special Ed: ARP	8182	9,682.00	9,679.00	3.00
Special Ed: Mental Health Level III	8182	12,160.00	15,520.00	(3,360.00)
Title I, Part A - Basic Grants Low-Income & Neglected	8290	35,454.00	34,636.00	818.00
Title II, Part A - Improving Teacher Quality Program	8290	4,857.00	4,847.00	10.00
Title III - Limited English Proficient Study Program	8290	876.00	876.00	-
Title IV - Part A Student Support and Academic Enrichment	8290	10,000.00	10,000.00	-
ESSA: School Improvement Funding for LEAS	8290	188,904.00	188,904.00	-
ESSER II	8290	36,223.00	60,223.00	(24,000.00)
ESSER III	8290	13,365.00	13,365.00	-
ELO ESSER II	8290	33,061.00	33,061.00	-
ELO GEER II	8290	7,588.00	7,588.00	-
ELO ESSER III State Reserve, Emergency Needs	8290	1,345.00	1,345.00	-
ELO ESSER III State Reserve, Learning Loss	8290	1,934.00	1,934.00	-
ARP - Homeless Children and Youth II (ARP-HCY II)	8290	1,926.00	1,926.00	-
Project SaFE	8290	4,112.00	4,100.00	12.00
TOTAL, FEDERAL REVENUES		\$ 384,862.00	\$ 411,379.00	\$ (26,517.00)
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 10,974.00	\$ 10,974.00	\$ -
State Lottery Revenue - Non Prop-20	8560	40,831.00	41,709.00	(878.00)
State Lottery Revenue - Non Prop-20 PY	8560	(10,193.00)	-	(10,193.00)
State Lottery Revenue - Prop-20	8560	16,092.00	17,054.00	(962.00)
State Lottery Revenue - Prop-20 PY	8560	(4,156.00)	-	(4,156.00)
Special Ed: State	8792	244,311.00	189,682.00	54,629.00
Special Ed: Dispute Prevention	8590	6,567.00	6,567.00	-
Special Ed: Learning Recovery Fund	8590	28,651.00	28,651.00	-
Special Ed: Mental Health Level II	8590	12,984.00	11,566.00	1,418.00
Educator Effectiveness	8590	8,136.00	8,136.00	-
Career Technical Education Incentive Grant	8590	129,916.00	207,639.00	(77,723.00)
Ethnic Studies Block Grant	8590	4,193.00	4,193.00	-
ELPAC Assessment Apportionments	8590	76.00		76.00
CAASSP Assessment Apportionments	8590	75.00		75.00
TOTAL, STATE REVENUES		\$ 488,457.00	\$ 526,171.00	\$ (37,714.00)
LOCAL REVENUES				
Interest Income	8660	\$ 8,500.00	\$ 6,200.00	\$ 2,300.00
All Other Local Revenue	8699	20,650.00	20,650.00	-
Employee Retention Credit	8699	488,815.00	488,815.00	-
Creating Opportunities in Preventing & Eliminating Suicide (COPES)	8689	2,890.00	2,696.00	194.00
TOTAL LOCAL REVENUES		\$ 520,855.00	\$ 518,361.00	\$ 2,494.00
TOTAL, REVENUES		\$ 4,602,397.00	\$ 4,304,331.00	\$ 298,066.00

Audeo II Charter School II

FEBRUARY REVISED OPERATIONAL BUDGET FY 2022 - 2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASES)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 1,115,456.00	\$ 1,160,655.00	\$ (45,199.00)
Certificated Pupil Support Salaries	1200	133,042.00	128,375.00	4,667.00
Certificated Supervisor & Adm. Salaries	1300	149,597.00	144,882.00	4,715.00
Other Certificated Salaries	1900	73,925.00	114,699.00	(40,774.00)
TOTAL, CERTIFICATED SALARIES		\$ 1,472,020.00	\$ 1,548,611.00	\$ (76,591.00)
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	\$ -	\$ -	\$ -
Classified Support Salaries	2200	7,764.00	7,871.00	(107.00)
Supervisors' and Administrator's Salaries	2300	63,240.00	63,703.00	(463.00)
Clerical, Technical, and Office Staff	2400	175,650.00	175,239.00	411.00
Other Classified Salaries	2900	5,543.00	5,543.00	-
TOTAL, CLASSIFIED SALARIES		\$ 252,197.00	\$ 252,356.00	\$ (159.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 284,688.00	\$ 299,190.00	\$ (14,502.00)
PERS Retirement	3200	58,966.00	59,002.00	(36.00)
Social Security/Medicare	3300	39,531.00	40,592.00	(1,061.00)
Health and Welfare	3400	410,356.00	438,517.00	(28,161.00)
Unemployment Insurance	3500	8,621.00	9,005.00	(384.00)
Workers Compensation Insurance	3600	20,409.00	21,287.00	(878.00)
TOTAL EMPLOYEE BENEFITS		\$ 822,571.00	\$ 867,593.00	\$ (45,022.00)
TOTAL PERSONNEL COST		\$ 2,546,788.00	\$ 2,668,560.00	\$ (121,772.00)

Audeo II
Charter School II
FEBRUARY REVISED OPERATIONAL BUDGET
FY 2022 - 2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASES)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 17,411.00	\$ 16,000.00	\$ 1,411.00
Books and Other Reference Materials	4200	7,950.00	7,500.00	450.00
Instructional Materials and Supplies	4300	37,450.00	34,700.00	2,750.00
Edgenuity	4312	28,046.00	26,699.00	1,347.00
Research and Development	4313	4,595.00	4,595.00	-
Non-Capitalized Equipment	4400	17,500.00	16,500.00	1,000.00
Food	4700	3,500.00	3,500.00	-
TOTAL, BOOKS AND SUPPLIES		\$ 116,452.00	\$ 109,494.00	\$ 6,958.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 28,298.00	\$ 26,851.00	\$ 1,447.00
Research and Development Travel	5202	13,785.00	13,785.00	-
Dues and Memberships	5300	13,215.00	12,460.00	755.00
Liability Insurance	5400	31,885.00	30,670.00	1,215.00
Operations and Housekeeping Services	5500	90,174.00	84,781.00	5,393.00
Rental, Leases & Repairs	5600	362,476.00	339,393.00	23,083.00
Prof/Consulting Services/Oper. Expenses	5800	578,471.00	540,002.00	38,469.00
Marketing Fees	5812	46,024.00	43,043.00	2,981.00
Communication	5900	47,266.00	44,800.00	2,466.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,211,594.00	\$ 1,135,785.00	\$ 75,809.00
CAPITAL OUTLAY				
Depreciation - Leasehold Improvement	6900	\$ 147,309.00	\$ 147,309.00	\$ -
Depreciation - Equipment	6900	24,966.00	24,966.00	-
TOTAL, CAPITAL OUTLAY		172,275.00	172,275.00	\$ -
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases)	7438	\$ 3,000.00	\$ 3,000.00	\$ -
TOTAL, OTHER OUTGO		\$ 3,000.00	\$ 3,000.00	\$ -
RESERVES				
Operational Reserve	9730	\$ 276,144.00	\$ 107,608.50	\$ 168,535.50
Reserve for Economic Uncertainties	9770	276,144.00	107,608.50	168,535.50
TOTAL, RESERVES		\$ 552,288.00	\$ 215,217.00	\$ 337,071.00
%		12%	5%	
TOTAL, EXPENDITURES		\$ 4,602,397.00	\$ 4,304,331.00	\$ 298,066.00

Fiscal Year Ending June 30, 2023

CHARTER SCHOOL INTERIM BUDGET REPORT

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

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	1,085,007.00		1,085,007.00	595,638.00		595,638.00
Education Protection Account	8012	25,216.00		25,216.00	11,895.00		11,895.00
State Aid - Prior Years	8019	(2,981.00)		(2,981.00)			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	637,263.00		637,263.00	403,545.62		403,545.62
Other Revenue Limit Transfers	8091, 8097			0.00			0.00
Total, Revenue Limit Sources		1,744,505.00	0.00	1,744,505.00	1,011,078.62	0.00	1,011,078.62
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind/ESSA	8290		45,811.00	45,811.00		24,284.00	24,284.00
Special Education - Federal	8181, 8182		146,878.00	146,878.00		0.00	0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299		39,863.00	39,863.00		22,914.31	22,914.31
Total, Federal Revenues		0.00	232,552.00	232,552.00	0.00	47,198.31	47,198.31
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480-8434			0.00			0.00
Special Education - State	StateRevSE		134,208.00	134,208.00		55,690.00	55,690.00
All Other State Revenues	StateRevAO	28,261.00	152,483.00	180,744.00	15,714.03	125,632.71	141,346.74
Total, Other State Revenues		28,261.00	286,691.00	314,952.00	15,714.03	181,322.71	197,036.74
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	268,767.00	2,278.00	271,045.00	5,696.72	2,278.19	7,974.91
Total, Local Revenues		268,767.00	2,278.00	271,045.00	5,696.72	2,278.19	7,974.91
5. TOTAL REVENUES							
		2,041,533.00	521,521.00	2,563,054.00	1,032,489.37	230,799.21	1,263,288.58
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	371,567.00	230,786.00	602,353.00	169,351.18	143,894.44	313,245.62
Certificated Pupil Support Salaries	1200	49,474.00	38,069.00	87,543.00	27,752.44	21,387.97	49,140.41
Certificated Supervisors' and Administrators' Salaries	1300	73,729.00	25,289.00	99,018.00	38,553.04	18,220.34	56,773.38
Other Certificated Salaries	1900	23,531.00	5,971.00	29,502.00			0.00
Total, Certificated Salaries		518,301.00	300,115.00	818,416.00	235,656.66	183,502.75	419,159.41
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	0.00	0.00	0.00			0.00
Non-certificated Support Salaries	2200	1,905.00	616.00	2,521.00	1,070.09	361.67	1,431.76
Non-certificated Supervisors' and Administrators' Sal.	2300	34,265.00	679.00	34,944.00	19,692.13	396.06	20,088.19
Clerical and Office Salaries	2400	110,778.00	8,353.00	119,131.00	62,525.06	4,474.98	67,000.04
Other Non-certificated Salaries	2900	3,326.00	0.00	3,326.00	1,911.35	0.00	1,911.35
Total, Non-certificated Salaries		150,274.00	9,648.00	159,922.00	85,198.63	5,232.71	90,431.34
3. Employee Benefits							
STRS	3100-3102	102,084.00	56,359.00	158,443.00	46,210.94	35,029.10	81,240.04
PERS	3200-3202	35,307.00	2,275.00	37,582.00	19,976.15	1,227.07	21,203.22
OASDI / Medicare / Alternative	3300-3302	17,310.00	6,130.00	23,440.00	9,585.51	3,054.88	12,640.39
Health and Welfare Benefits	3400-3402	99,575.00	51,324.00	150,899.00	50,198.65	32,349.94	82,548.59
Unemployment Insurance	3500-3502	3,343.00	1,549.00	4,892.00	1,604.27	943.91	2,548.18
Workers' Compensation Insurance	3600-3602	8,319.00	3,657.00	11,976.00	3,939.87	2,316.74	6,256.61
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		265,938.00	121,294.00	387,232.00	131,515.39	74,921.64	206,437.03
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	8,909.00	5,514.00	14,423.00	75.46	225.35	300.81
Books and Other Reference Materials	4200	0.00	1,782.00	1,782.00	0.00	1,727.46	1,727.46
Materials and Supplies	4300	22,190.00	13,996.00	36,186.00	6,169.65	2,960.30	9,129.95
Noncapitalized Equipment	4400	14,318.00	0.00	14,318.00	0.00	0.00	0.00
Food	4700	3,500.00	0.00	3,500.00	742.27	0.00	742.27
Total, Books and Supplies		48,917.00	21,292.00	70,209.00	6,987.38	4,913.11	11,900.49

Fiscal Year Ending June 30, 2023

CHARTER SCHOOL INTERIM BUDGET REPORT

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

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	18,010.00	7,236.00	25,246.00	4,114.29	5,115.13	9,229.42
Dues and Memberships	5300	7,284.00	398.00	7,682.00	7,134.19	98.10	7,232.29
Insurance	5400	10,619.00	150.00	10,769.00	10,399.75	26.25	10,426.00
Operations and Housekeeping Services	5500	38,911.00	5,136.00	44,047.00	22,743.48	5,135.85	27,879.33
Rentals, Leases, Repairs, and Noncap. Improvements	5600	178,554.00	0.00	178,554.00	106,813.90	0.00	106,813.90
Professional/Consulting Services and Operating Expend.	5800	142,176.00	333,969.00	476,145.00	67,385.81	165,207.98	232,593.79
Communications	5900	14,519.00	1,508.00	16,027.00	1,998.33	1,507.89	3,506.22
Total, Services and Other Operating Expenditures		410,073.00	348,397.00	758,470.00	220,589.75	177,091.20	397,680.95
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	59,942.00		59,942.00	34,966.54	0.00	34,966.54
Total, Capital Outlay		59,942.00	0.00	59,942.00	34,966.54	0.00	34,966.54
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	(4,099.00)	4,099.00	0.00	(382.00)	382.00	0.00
Debt Service:							
Interest	7438	1,297.00		1,297.00	783.00		783.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		(2,802.00)	4,099.00	1,297.00	401.00	382.00	783.00
8. TOTAL EXPENDITURES		1,450,643.00	804,845.00	2,255,488.00	715,315.35	446,043.41	1,161,358.76
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		590,890.00	(283,324.00)	307,566.00	317,174.02	(215,244.20)	101,929.82
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	(258,269.37)	258,269.37	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(258,269.37)	258,269.37	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		332,620.63	(25,054.63)	307,566.00	317,174.02	(215,244.20)	101,929.82
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	839,806.14	144,350.18	984,156.32	839,806.14	144,350.18	984,156.32
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		839,806.14	144,350.18	984,156.32	839,806.14	144,350.18	984,156.32
2. Ending Fund Balance, June 30 (E + F1c)		1,172,426.77	119,295.55	1,291,722.32	1,156,980.16	(70,894.02)	1,086,086.14
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	17,121.82	1,564.79	18,686.61
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 *	1,172,426.77	119,295.55	1,291,722.32	1,139,858.34	(72,458.81)	1,067,399.53
* Percent of Total Expenditures and Other Uses		51.98%	5.29%	57.27%	98.15%	-6.24%	91.91%

Fiscal Year Ending June 30, 2023

CHARTER SCHOOL INTERIM BUDGET REPORT

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

Charter School Name: Audeo Charter School III

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS							
1. Cash							
In County Treasury	9110	482,908.21	330,053.40		482,908.21	330,053.40	812,961.61
Fair Value Adjustment to Cash in County Treasury	9111						0.00
In Banks	9120	494,692.20	(266,902.56)		494,692.20	(266,902.56)	227,789.64
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	2,680.36			2,680.36		2,680.36
4. Due from Grantor Government	9290		55,810.10			55,810.10	55,810.10
5. Stores	9320						0.00
6. Prepaid Expenditures (Expenses)	9330	17,121.82	1,564.79		17,121.82	1,564.79	18,686.61
7. Other Current Assets	9340	456.33			456.33		456.33
8. Capital Assets (for accrual basis only)	9400-9499	275,667.53			275,667.53		275,667.53
9. TOTAL ASSETS		1,273,526.45	120,525.73		1,273,526.45	120,525.73	1,394,052.18
H. LIABILITIES							
1. Accounts Payable	9500	88,151.86	5,716.53		88,151.86	5,716.53	93,868.39
2. Due to Grantor Government	9590		344.85			344.85	344.85
3. Current Liabilities	9641	3,202.31			3,202.31		3,202.31
4. Deferred Revenue	9650		185,358.37			185,358.37	185,358.37
5. Long-Term Liabilities (for accrual basis only)	9660-9669	25,192.12			25,192.12		25,192.12
6. TOTAL LIABILITIES		116,546.29	191,419.75		116,546.29	191,419.75	307,966.04
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,156,980.16	(70,894.02)		1,156,980.16	(70,894.02)	1,086,086.14



Assumptions for February Revised Operational Budget FY 2022-23

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 71.30%.
- * **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 – 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo III’s February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades 4-6 Adjusted Base Grant	\$9,304
Grades 7-8 Adjusted Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
Audeo III’s Unduplicated Pupil Percentage (Rolling Average)	71.30%
District’s Unduplicated Pupil Percentage (EUHSD)	78.77%

*Amount represents the 2022–23 statutory COLA of 6.56% plus an augmentation of 6.70%.

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	132	119	135
Students Served	224	212	217
ADA:			
Grade 4-6	3.35	3.16	1.72
Grade 7-8	16.33	15.41	12.74
Grade 9-12	106.40	100.38	106.40
Total ADA	126.08	118.95	120.86

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$1,744,505
Federal Revenues	\$232,552
State Revenues Other than LCFF	\$314,952
Local Revenues	\$10,478
Employee Retention Credit (ERC)	\$260,567
Total Projected Revenues	\$2,563,054

- **In Lieu of Property Taxes** of \$5,054.43 per current year (CY) P-2 ADA is based on 2022-23 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 2022-23.

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 revised allocation is \$135,565 and of that amount, \$12,958 was spent in FY 2021-22. Audeo III included \$12,000 in its FY 2022-23 and the remaining amount of \$110,607 will be included in its FY 2023-24.

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 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.

Audeo III's revised allocation amount is \$100,382 and of this amount, \$46,228 was spent in FY 2020-21 and \$2,443 in FY 2021-22. Audeo III included \$25,159 in its FY 2022-23 and the remaining amount of \$26,552 will be included in its FY 2023-24.

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 can attend school and participate fully in school activities. Audeo III's allocation amount is \$549.

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 \$2,155. 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 \$820 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125 per PY California Basic Educational Data System (CBEDS) count.

An **additional one-time federal** special education (IDEA) funding was included in the American Rescue Plan (ARP) Act of 2021 at the rate of \$39.67 per FY 20-21 CBEDS and this amounted to \$4,246 for Audeo III.

- **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 \$18.34 for Grades K-8 and \$50.98 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 included \$135,284 CTE grant for this fiscal year.
- **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 \$4,491 and Learning Recovery funds of \$20,027 are included in this budget.
- **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 III 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.

Audeo III's total allocation is \$27,685 and of that amount the first 80% apportionment of \$22,148 was received in FY 2021-22. The remaining 20% amounting to \$5,537 is included in this budget.

- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. Audeo III's total allocation is \$2,352.
- **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 included \$2,278 in its budget for this FY, which is under local revenue.

- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Audeo III used the three quarters data in 2021 only. Additionally, all wages paid by Federal funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

Audeo III applied for and anticipates receiving ERC in the amount of \$260,567, which is included under Local Revenue.

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

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	7.46
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	0.57
Certificated Supervisor & Administrator	1300	0.63
Other Certificated Teacher Resource (CTR)	1900	2.00
Classified Support (Admin Support)	2200	0.06
Classified Supervisor & Administrator	2300	0.21
Clerical, Technical & Office Staff	2400	2.11
Other Classified (Administrative Support)	2900	0.03
TOTAL FTE POSITIONS BUDGETED		13.07

- * 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 2022-23, we estimated the Special Ed population at 29.40%.

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		25.37%
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			
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114	3401-02		
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	1.22%	1.22%

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 \$476,145 representing 18.58% 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 the 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 2022-23, Audeo III has allocated \$25,631 for marketing expenses included in the object code 5800 and represents 1% of its total budget.

DISTRICT OVERSIGHT FEES

Audeo III 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 III has budgeted \$17,445 for FY 2022-23 for oversight fees, which is included in object code 5800.

RESERVES

Audeo III has allocated reserves of \$307,566 for FY 2022-23 representing 12% of total revenues of \$2,563,054.

FACILITIES

Audeo III carries contractual lease agreements with an annual cost of \$130,449 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru the end of the lease term (Year 2028) is \$724,164.



**FEBRUARY REVISED OPERATIONAL BUDGET
FY 2022-2023**

REVENUES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,085,007.00	\$ 1,164,254.00	\$ (79,247.00)
LCFF State Aid - PY	8019	(2,981.00)	(2,981.00)	-
Education Protection Account	8012	25,216.00	25,217.00	(1.00)
In-Lieu of Property Taxes	8096	637,263.00	592,013.00	45,250.00
TOTAL, LCFF ENTITLEMENT		\$ 1,744,505.00	\$ 1,778,503.00	\$ (33,998.00)
FEDERAL REVENUES				
Special Ed - Federal IDEA	8181	\$ 11,263.00	\$ 11,263.00	\$ -
Special Ed - IDEA Local Assistance, Part B, Early Intervening Services	8990	1,987.00	1,987.00	-
Special Ed - ARP	8182	4,246.00	4,245.00	1.00
Special Ed - Mental Health Level III	8182	129,382.00	184,827.00	(55,445.00)
ESSER III	8290	12,000.00	12,000.00	-
ELO ESSER II	8290	14,780.00	14,780.00	-
ELO GEER II	8290	3,392.00	3,392.00	-
ELO ESSER III - Emergency Needs	8290	3,050.00	3,050.00	-
ELO ESSER III - Learning Loss	8290	3,937.00	3,937.00	-
Title I, Part A - Basic Grants Low-Income & Neglected	8290	29,119.00	28,365.00	754.00
Title II, Part A - Improving Teacher Quality Program	8290	3,564.00	3,557.00	7.00
Title III - Limited English Proficient Study Program	8290	3,128.00	3,128.00	-
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	549.00	549.00	-
Project SaFE	8290	2,155.00	1,900.00	255.00
TOTAL, FEDERAL REVENUES		\$ 232,552.00	\$ 286,980.00	\$ (54,428.00)
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 5,458.00	\$ 5,458.00	\$ -
State Lottery Revenue - Non Prop-20	8560	21,121.00	21,477.00	(356.00)
State Lottery Revenue - Non Prop-20 PY	8560	1,484.00	-	1,484.00
State Lottery Revenue - Prop-20	8560	8,324.00	8,714.00	(390.00)
State Lottery Revenue - Prop-20 PY	8560	986.00	-	986.00
Special Education	8792	103,386.00	103,391.00	(5.00)
Special Education - Mental Health Level 2	8590	6,304.00	6,304.00	-
Career Technical Education Incentive	8590	135,284.00	135,284.00	-
Educator Effectiveness Block Grant	8590	5,537.00	5,537.00	-
Dispute Prevention	8590	4,491.00	4,491.00	-
Learning Recovery	8590	20,027.00	20,027.00	-
Ethnic Studies Block Grant	8590	2,352.00	2,352.00	-
ELPAC Assessment Apportionments	8590	165.00	-	165.00
CAASSP Assessment Apportionments	8590	33.00	-	33.00
TOTAL, STATE REVENUES		\$ 314,952.00	\$ 313,035.00	\$ 1,917.00
LOCAL REVENUES				
Interest Income	8660	\$ 6,200.00	\$ 4,500.00	\$ 1,700.00
All Other Local Revenue	8699	2,000.00	2,000.00	-
Employee Retention Credit	8699	260,567.00	260,567.00	-
Creating Opportunities in Preventing & Eliminating Suicide (COPES)	8689	2,278.00	2,171.00	107.00
TOTAL LOCAL REVENUES		\$ 271,045.00	\$ 269,238.00	\$ 1,807.00
TOTAL, REVENUES		\$ 2,563,054.00	\$ 2,647,756.00	\$ (84,702.00)



**FEBRUARY REVISED OPERATIONAL BUDGET
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	\$ 602,353.00	\$ 665,073.00	\$ (62,720.00)
Certificated Pupil Support Salaries	1200	87,543.00	85,606.00	1,937.00
Certificated Supervisors' & Administrators' Salaries	1300	99,018.00	99,189.00	(171.00)
Other Certificated Salaries	1900	29,502.00	70,757.00	(41,255.00)
TOTAL, CERTIFICATED SALARIES		\$ 818,416.00	\$ 920,625.00	\$ (102,209.00)
CLASSIFIED SALARIES				
Classified Support Salaries	2200	\$ 2,521.00	\$ 2,490.00	\$ 31.00
Classified Supervisors' & Administrators' Salaries	2300	34,944.00	37,823.00	(2,879.00)
Clerical, Technical and Office Salaries	2400	119,131.00	120,434.00	(1,303.00)
Other Certificated Salaries	2900	3,326.00	3,326.00	-
TOTAL, CLASSIFIED SALARIES		\$ 159,922.00	\$ 164,073.00	\$ (4,151.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 158,443.00	\$ 177,964.00	\$ (19,521.00)
PERS Retirement	3200	37,582.00	38,632.00	(1,050.00)
Social Security/Medicare	3300	23,440.00	25,201.00	(1,761.00)
Health and Welfare	3400	150,899.00	294,963.00	(144,064.00)
Unemployment Insurance	3500	4,892.00	5,424.00	(532.00)
Workers Compensation Insurance	3600	11,976.00	13,253.00	(1,277.00)
TOTAL EMPLOYEE BENEFITS		\$ 387,232.00	\$ 555,437.00	\$ (168,205.00)
TOTAL PERSONNEL COST		\$ 1,365,570.00	\$ 1,640,135.00	\$ (274,565.00)



**FEBRUARY REVISED OPERATIONAL BUDGET
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks and Core Curricula Materials	4100	\$ 14,423.00	\$ 13,750.00	\$ 673.00
Books other than textbooks	4200	1,782.00	1,200.00	582.00
Instructional Materials and Supplies	4300	23,351.00	22,285.00	1,066.00
On-line Courses	4312	10,335.00	10,335.00	-
Research and Development	4313	2,500.00	2,500.00	-
Non-Capitalized Equipment	4400	14,318.00	13,761.00	557.00
Food	4700	3,500.00	3,500.00	-
TOTAL, BOOKS AND SUPPLIES		\$ 70,209.00	\$ 67,331.00	\$ 2,878.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 18,237.00	\$ 18,090.00	\$ 147.00
Research and Development - Travel	5202	7,008.00	7,008.00	-
Dues and Memberships	5300	7,683.00	4,450.00	3,233.00
Liability Insurance	5400	10,769.00	11,545.00	(776.00)
Operations and Housekeeping Services	5500	44,047.00	40,508.00	3,539.00
Rental, Leases & Repairs	5600	178,554.00	171,028.00	7,526.00
Prof/Consulting Services/Oper. Exp.	5800	450,514.00	417,675.00	32,839.00
Marketing	5812	25,631.00	26,478.00	(847.00)
Communication	5900	16,027.00	19,106.00	(3,079.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 758,470.00	\$ 715,888.00	\$ 42,582.00
CAPITAL OUTLAY				
Depreciation - Leasehold Improvement	6900	\$ 51,064.00	53,617.00	\$ (2,553.00)
Depreciation - Equipment	6900	8,878.00	9,323.00	(445.00)
TOTAL, CAPITAL OUTLAY		\$ 59,942.00	\$ 62,940.00	\$ (2,998.00)
OTHER OUTGO				
Debt Service Payment - Interest	7438	\$ 1,297.00	\$ 2,597.00	\$ (1,300.00)
TOTAL, OTHER OUTGO		\$ 1,297.00	\$ 2,597.00	\$ (1,300.00)
RESERVES				
Operational Reserve	9730	\$ 153,783.00	\$ 79,432.50	\$ 74,350.50
Reserve for Economic Uncertainties	9770	\$ 153,783.00	\$ 79,432.50	\$ 74,350.50
TOTAL, RESERVES		\$ 307,566.00	\$ 158,865.00	\$ 148,701.00
%		12%	6%	
TOTAL, EXPENDITURES		\$ 2,563,054.00	\$ 2,647,756.00	\$ (84,702.00)

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Audeo Valley Charter School

CDS Code: 33103300140780

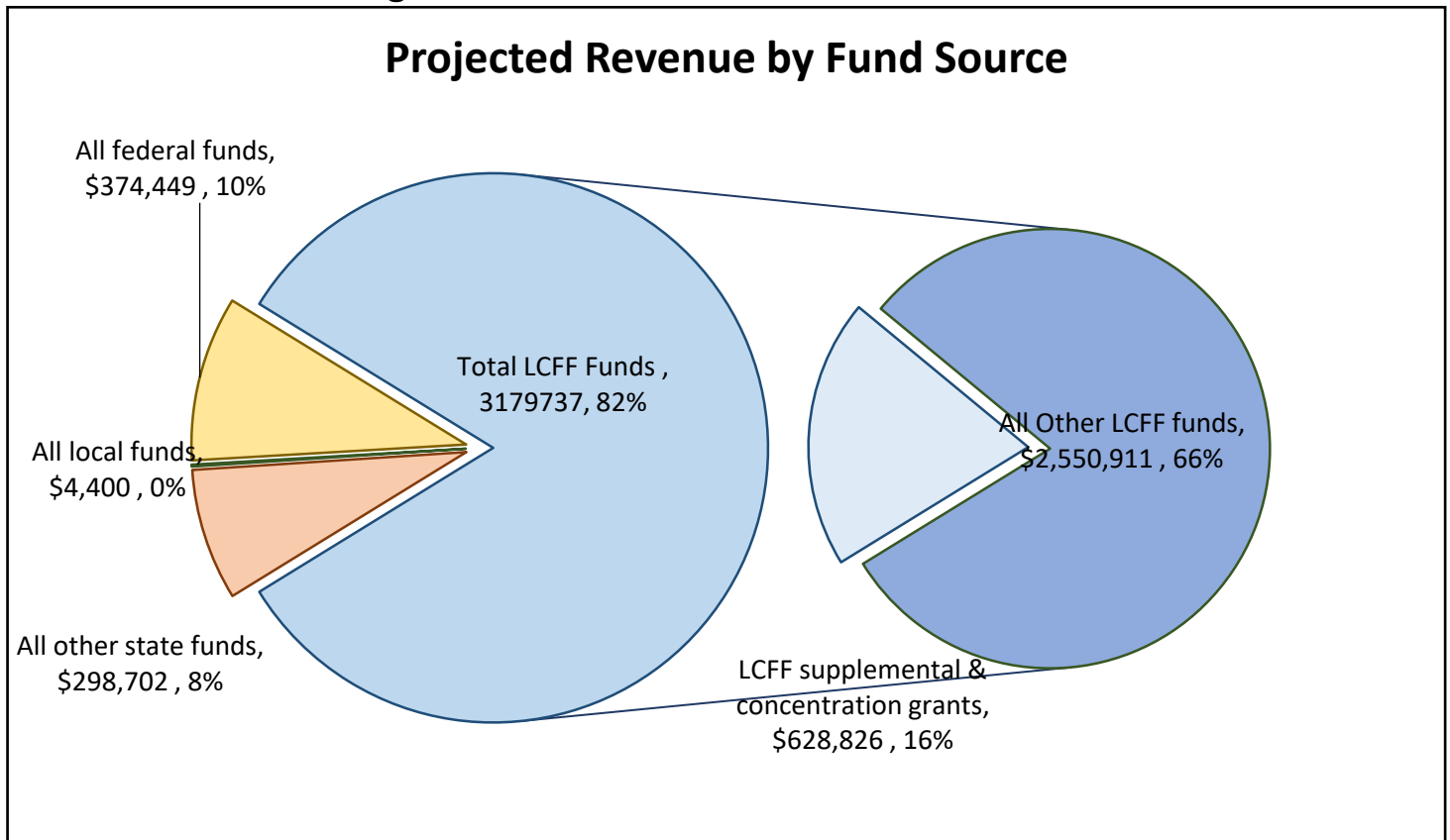
School Year: 2022 – 23

LEA contact information: Sharnita Moore, Ph: (858) 214-2511, Email: smoore@audeocharterschool.net

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022 – 23 School Year

Projected Revenue by Fund Source

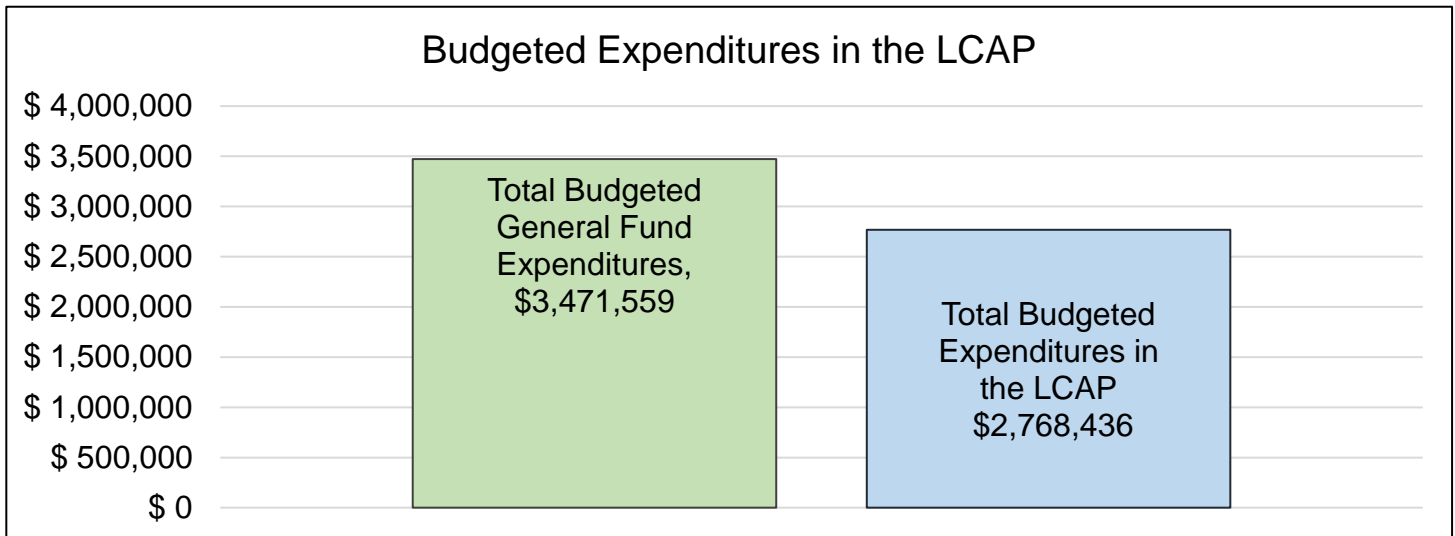


This chart shows the total general purpose revenue Audeo Valley Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Audeo Valley Charter School is \$3,857,288.00, of which \$3,179,737.00 is Local Control Funding Formula (LCFF), \$298,702.00 is other state funds, \$4,400.00 is local funds, and \$374,449.00 is federal funds. Of the \$3,179,737.00 in LCFF Funds, \$628,826.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Audeo Valley Charter School plans to spend for 2022 – 23. It shows how much of the total is tied to planned actions and services in the LCAP.

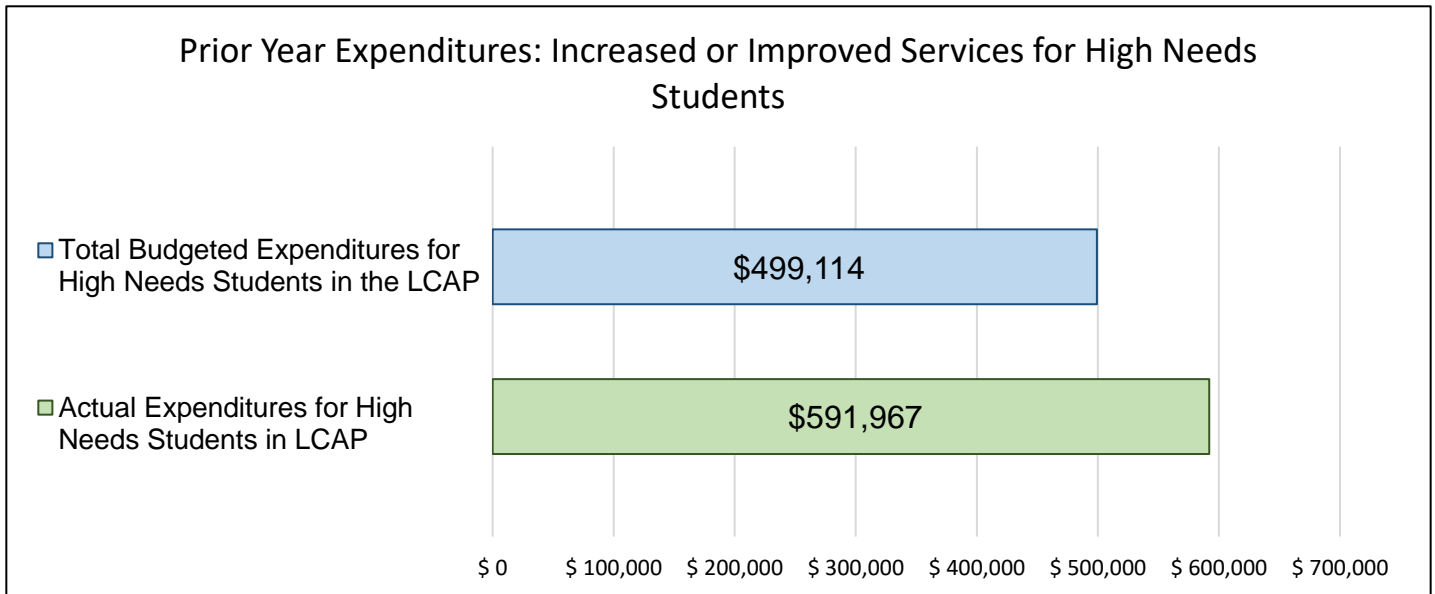
The text description of the above chart is as follows: Audeo Valley Charter School plans to spend \$3,471,559.00 for the 2022 – 23 school year. Of that amount, \$2,768,436.00 is tied to actions/services in the LCAP and \$703,123.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The budgeted expenditures that are not included in the Local Control Accountability Plan (LCAP) are salaries of administrative staff, maintenance services, utilities, custodial, janitorial, depreciation, audit, legal and oversight fees.

Increased or Improved Services for High Needs Students in the LCAP for the 2022 – 23 School Year

In 2022 – 23, Audeo Valley Charter School is projecting it will receive \$628,826.00 based on the enrollment of foster youth, English learner, and low-income students. Audeo Valley Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Audeo Valley Charter School plans to spend \$638,895.00 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2021 – 22



This chart compares what Audeo Valley Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Audeo Valley Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021 – 22, Audeo Valley Charter School's LCAP budgeted \$499,114.00 for planned actions to increase or improve services for high needs students. Audeo Valley Charter School actually spent \$591,967.00 for actions to increase or improve services for high needs students in 2021 – 22.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Audeo Valley Charter School	Sharnita Moore School Coordinator	Email: smoore@audeocharterschool.net Phone: (858) 678-2050

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).

Audeo Valley Charter School (Audeo Valley) will receive additional funding from the 2021-22 Budget Act by receiving funds from the California Educator Effectiveness Grant, Dispute Prevention Grant and Learning Recovery Grant. These grants were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

The California Educator Effectiveness Grant (CEEG) is a program that promotes educator equity, quality and effectiveness through professional learning. School staff was able to design and develop a CEEG Plan by conducting a needs assessment and collaborating with educational partners, including teachers, staff, administration, students, parents and community members. The School engaged educational partners in a variety of settings and methods, including but not limited to: LCAP Surveys, School Site Council Meetings, English Language Advisory Committee Meetings, School Instructional Meetings, Leadership Team Meetings, Altus University Trainings, Open House Events and Family Learning Series. Some of the following themes emerged from each educational partner group and contributed to the development of the CEEG Plan:

- School administrators express a need for ongoing professional learning that promotes equity and inclusion for a safe school climate while also increasing student achievement related to English Language Arts and Mathematics.
- Teachers and education specialists require professional learning to gain access to more instructional tools and curriculum resources to elevate learning for specific student groups, including students with disabilities, socio-economically disadvantaged students and English learners.

- Students and parents want access to certificated staff who can support their educational, social-emotional and mental health needs.

The CEEG Plan was presented and made available to educational partners at a public meeting on December 1, 2021. The CEEG Plan was board approved on December 9, 2021.

The Dispute Prevention Grant was established by Section 160 of Assembly Bill 130 and appropriated \$100,000,000 from the General Fund to the CDE, on a one-time basis, for allocation to Special Education Local Plan Areas (SELPA). The funding is to support member local educational agencies in conducting dispute prevention and voluntary alternative dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020, to September 1, 2021, inclusive, in a collaborative and equitable manner.

Audeo Valley belongs to the El Dorado County Office of Education SELPA which created a SELPA-level plan for all members. The plan includes activities focused on dispute prevention through trainings and workshops, parent outreach activities, translation of resources, parent materials, and services to encourage parent outreach activities. Audeo Valley staff participated in a SELPA webinar held on September 9, 2021.

The Learning Recovery Grant was established by Section 161 of AB 130 (Chapter 44, Statutes of 2021) and appropriated \$450,000,000 from the General Fund to the CDE, on a one-time basis, for allocation to Special Education Local Plan Areas (SELPA).

The funding is to provide learning recovery support. Specifically, this funding shall be expended by SELPAs and their member LEAs for purposes of providing learning recovery support to pupils with disabilities associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020, to September 1, 2021, inclusive. Audeo Valley worked closely with SELPA program specialist to create a Learning Recovery plan.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Audeo Valley Charter School (Audeo Valley) is a single-school Local Educational Agency (LEA) and does not have such comparison schools by which to calculate staff increases. Audeo Valley, like many other LEAs, using the additional Concentration Grant funding to increase staffing is a challenge this year. Schools overwhelmingly report difficulty in hiring staff to fill open positions for the 2021-22 school year. However, Audeo Valley has made every effort to recruit and hire qualified instructional staff to provide direct educational services to students, particularly the Certificated Teacher Resource (CTR) position. The main function of the CTR position is to provide academic tutoring to students in small group settings. Audeo Valley's Human Resources Department has utilized multiple online employment platforms to display position openings and has participated in a variety of job fairs at community events and at local colleges to recruit potential instructional staff. These hiring efforts are ongoing and will continue for the remainder

of the school year.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Audeo Valley Charter School (Audeo Valley) is planning to receive one-time federal funds from the Elementary and Secondary School Emergency Relief Funds (ESSER). Because Audeo Valley is in its first year of operation, it is only eligible for to receive ESSER III funds which are intended to support recovery from the COVID-19 pandemic and is ineligible for ESSER II funds. Audeo Valley deployed a Family Needs Assessment Survey to all students and parents to gather information on overall health, mental health, academic, and physical needs. School staff, including school instructional leaders, counselors, social workers, and school nurses, followed-up with each family and provided resources and supports based upon specific needs. Data collected in the Family Needs Assessment Survey also aided in the development of additional services, resources and employee trainings.

To close the digital divide, Audeo Valley deployed Chromebooks and internet data plans to families in need of home computing and internet access. Audeo Valley commonly refers to this as the Altus Connect Program. Priority was given to Students with Disabilities to ensure access to Special Education services, and other underserved student groups to ensure equity and access to the full instructional program. Audeo Valley staff continue to check-in with families regarding home technology needs and can issue Chromebooks and/or internet hotspots as needed on an ongoing basis. By providing students with health support/services, access to distance learning tools/technology and ongoing academic instruction, Audeo Valley staff have been able to support each student's individual educational plan.

Students and families have been contacted directly by teachers, special education staff, counselors, and school instructional leaders in multiple formats including text messages, phone calls, emails, and virtual conferences. The school COVID-19 Safety Officer and Nurses have been available to provide support, community resources and guidance to students and parents. As school staff communicate with families, they document their conversations in the School's Student Information System (SIS). Staff use multiple collaborative settings such as Resource Center Meetings, Department Meetings, and Leadership Team Meetings to review intervention reports and discuss ongoing needs of students. While collaboration is focused on finding solutions to meet the needs of all students, there is an emphasis on reengaging and supporting the lowest-achieving students.

Students, parents, and family members have also participated in engagement events, including Virtual Parent Night, Senior Night, Family Learning Series, School Site Council, ELAC and College/Career Week. At each engagement event, educational partners share their experiences and provide input on existing programs and approaches. Educational partner feedback is collected, organized and analyzed by school leadership and aids in the development and/or adjustments of school plans, actions and services.

School employees have completed multiple surveys throughout the COVID-19 emergency, including the Employee Engagement Survey to gather information as to how the school can continue to provide a high-quality educational experience for students and families, in both virtual and in-person environments. Based upon employee feedback, the school has replaced and acquired new

upgraded work tools, including Avaya Cloud and DocuSign. These new work tools ensure that all employees are equipped to do their job in an increasingly digital world while remaining compliant with Federal, State and local requirements.

An ESSER III Expenditure Plan will be developed once Audeo Valley has completed the eligibility requirements of the grant. This includes submitting assurances (completed November 2021) and fully approval of its Federal Addendum by the CDE (in process). The plan will address academic, social, emotional and mental health needs of students, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. The ESSER III Expenditure Plan will be presented and made available to educational partners at a regularly scheduled board meeting after the plan's completion. Upon approval by the board, the expenditure plan will be made available on the school website at <https://audeovalley.com/public-notices/>.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

The American Rescue Plan (ARP) provided Audeo Valley with additional Elementary and Secondary School Emergency federal relief dollars, more commonly referred to as ESSER III funds. The draft expenditure plan includes strategies for continuous and safe in-person learning, addressing the impact of lost instructional time and other uses. Some activities that will be charged to ESSER III funds upon the approval of the draft plan are detailed below.

A primary focus of providing continuous and safe in-person learning was keeping our Resource Centers open and available to students and staff. Audeo Valley was able to increase the frequency that each site is cleaned, disinfected and sanitized to help mitigate the spread of COVID-19. Each site has a 35-point cleaning plan that includes offices, conference rooms, instructional areas, restrooms and kitchen areas. Implementing and sustaining this level of cleanliness has been a success as demonstrated by not having to close any sites since it began operations in July 2021.

Our executive safety committee and safety ambassadors at each site have worked closely to ensure all personal protective equipment and supplies are up to date and at appropriate stock levels. Through our own purchasing practices and supplies provided by the Riverside County Office of Education (RCOE), we have not had PPE shortages. The executive safety committee addressed air quality concerns by looking at current resources and determining if any enhancements were necessary. Maintaining our current HVAC systems and increasing filter quality to MERV 8 or higher has been recommended for each site and Audeo Valley entered into quarterly maintenance agreements to regularly service these systems. To enhance the air quality of the HVAC system, air filters have been placed at the site. These air filters scrub 700 square feet of air every 30 minutes, and will receive one or more filters based on the square footage.

To address the loss of instructional time, Audeo Valley planned to add paraprofessional staff to provide targeted Math and ELA tutorials to students failing or at risk of failing with the intention to increase student academic confidence, skills and knowledge. This action has been difficult to implement given the short supply of qualified labor and the general market of job seekers in the education industry. We have attended multiple job fairs, expanded online recruitment efforts across multiple platforms (EdJoin, LinkedIn) and dedicated human resources staff to recruit paraprofessionals. While some recruitment efforts have been successful, this remains an

area of focus.

Our draft ESSER III plan includes additional Chromebooks for students who enroll and replacement of damaged technology. As we are going into our second year of the pandemic, Audeo Valley struggles with the supply chain constraints on sourcing laptops for students. Even through strong strategic planning and close monitoring of student needs, delivery lead times continue to grow and the ability to provide units upon enrollment is a challenge.

To further reduce infections, we explored contactless enrollment options by incorporating an e-signature platform into our enrollment process with our student service center. This provides a means for our incoming students and families to effortlessly access enrollment forms on any device, including their smart phones, review the documents and provide their signature without having to deliver any documents in-person. This enrollment process improvement has been well received by our incoming students and families, which we see in their survey responses that are provided to every enrolled student. The program has been so successful that we are exploring its use for other departments.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Audeo Valley has continued to responsibly utilize its fiscal resources in the 2021-22 school year to provide the necessary resources, supplies and services to our program. All employees are provided with training and updates to implement mitigation factors, like staying home when experiencing symptoms of COVID-19. Audeo Valley recognized the need to be flexible to unplanned interruptions in our working environments, whether it be a teacher, counselor, enrollment clerk, or back-office staff. Our collaboration, knowledge and management systems (CKMS) allowed us to quickly evaluate the needs of our students and staff and respond appropriately. Audeo Valley invested in technologies that allow staff to seamlessly transition their work from an office setting to their home and back again. In addition to providing the hardware necessary to enable remote work, investments in technology infrastructure have provided efficient and effective means to access instructional materials and data needed for business operations through a cloud environment.

Our health department, human resources and executive safety committee have worked closely to ensure resources for COVID testing, vaccines and PPE are given to students, families and employees. As described in the previous prompt, fiscal resources have been deployed to meet the needs identified in our Safe Return to In-Person Instruction plan, and ongoing mitigation efforts to slow/stop the spread of the coronavirus. We also provide a series of live, interactive, video broadcasts for students called Resilience in Students and Education (RISE) to ensure that mental health awareness and wellness is supported. RISE addresses students’ Social and Emotional Learning impacted by COVID-19 and developmental needs such as self-awareness, self-management, social awareness, relationship, and responsibility skills.

Audeo Valley has hired an Equity and Inclusion Officer to collaborate with instructional staff, to identify potential student needs, and coordinate services and resources to aid students and family members. A Healthy Youth Therapist was also hired to provide counseling services and facilitate student and family referrals. Most importantly, Audeo Valley continues to be committed to providing all students with a high-quality education that meets their individual learning needs and prepares them for college/career pathways.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Audeo Valley Charter School	Sharnita Moore School Coordinator	smoore@audeovalley.com (951) 247-6646

Plan Summary: 2022-23

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

In 2021, Audeo Valley Charter School (Audeo Valley) was authorized by the Riverside County Office of Education as a free public-school option serving students in grades 6-12. Audeo Valley's first year of operation was 2021-22. Previously, the Moreno Valley Resource Center had been successfully operated by Audeo Charter School since 2012. Audeo Valley is an academic intervention alternative centered on student motivation. It is our goal to place each student on a pathway to success.

Audeo Valley received Initial Accreditation Status by WASC through June 30, 2025. Audeo Valley operates one neighborhood resource center in Moreno Valley. Students and families visit this neighborhood resource center by appointment, or as needed, to participate in the instructional program and meet with school staff in a quiet, distraction-free and safe environment. Audeo Valley is a non-classroom based, independent study program.

Audeo Valley is part of Altus Schools. Altus Schools focus on academic improvement, high-caliber teaching, safe and supportive learning environments, and the development of role models for educational reform. At Audeo Valley, every student's progress and academic achievement is important to us.

Our teachers are committed to providing a personalized and rigorous academic experience for each student. Teachers are trained to work on specific student needs. We ask that students and parents commit to working closely with our teachers. Teachers are actively involved with students and families, engaging with parents on a weekly basis through formal meetings, home visits, phone calls, and emails. Families are considered part of the learning 'team' and an integral part of the learning process.

Our school's standards and expectations are high, and we are proud to offer safe and supportive environments that are conducive to learning. Instruction is presented individually and in small groups. Courses at Audeo Valley are based on Common Core State Standards and are infused with appropriate technology-based activities and assignments. We provide the best available materials and a school culture

that is positive, supportive, and committed to putting kids first. In addition to providing a rigorous, personalized academic experience, Audeo Valley works to alleviate social and personal pressures that can impact academic performance. We also have many partnerships and alliances to provide community resources to students and families.

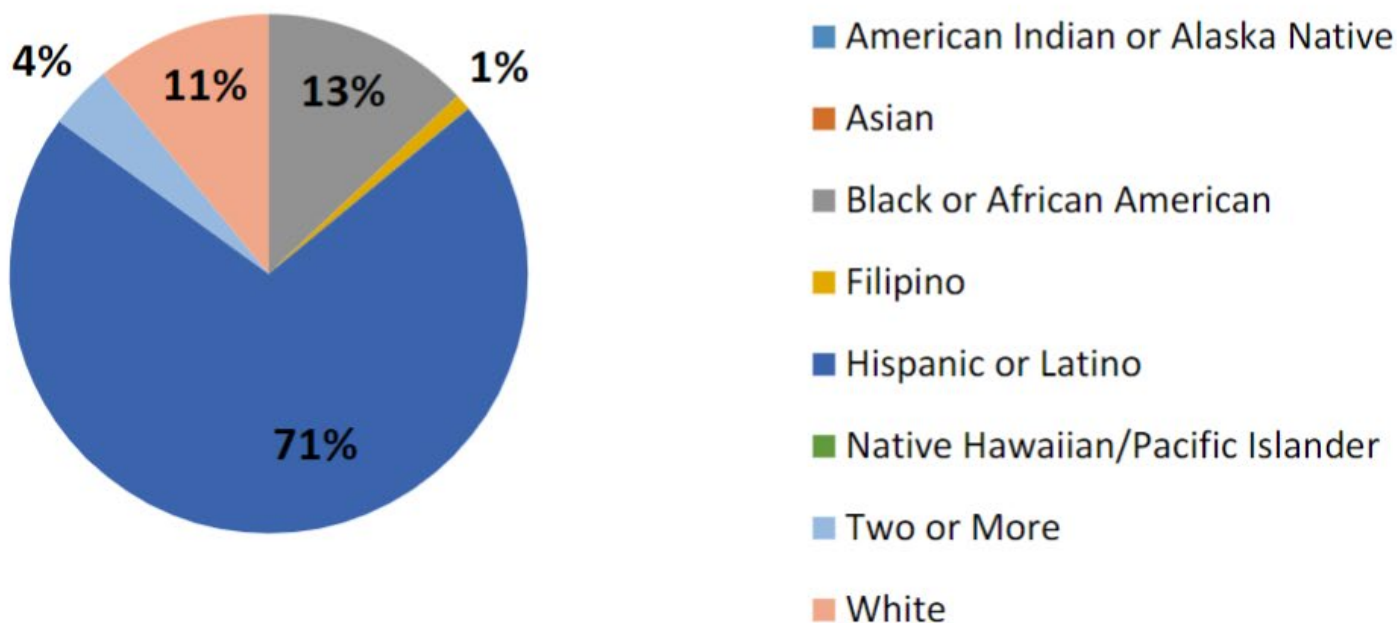
Audeo Valley is identified by the California Department of Education (CDE) as Dashboard Alternative School Status (DASS). DASS schools must have an unduplicated count of at least 70 percent of the School's total enrollment (upon first entry to the school) comprised of high-risk student groups, to be eligible for DASS. The high-risk groups include the following:

- a) Expelled
- b) Suspended more than 10 days in a school year
- c) Wards of the Court
- d) Pregnant and/or parenting
- e) Recovered Dropouts
- f) Habitually Truant
- g) Retained more than once in kindergarten through grade eight
- h) Students who are credit deficient
- i) Students with a gap in enrollment
- j) Students with a high-level transiency
- k) Foster youth
- l) Homeless youth

In April 2022, Audeo Valley had a total enrollment of 273 students. Of these 273 students, 74% were Socioeconomically Disadvantaged, 17% were Students with Disabilities, 4% were GATE, 9% were English Learners, 1% were Homeless, and 0.4% were Foster Youth.

In addition, of these 273 students, 71% were Hispanic, 11% were White and 13% Black or African American. 5% of students were other ethnicities. See the Enrollment by Ethnicity graphic pie chart below.

Enrollment by Ethnicity



Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

The 2021-2022 school year is Audeo Valley's first year of operation, therefore there is no historical school dashboard data. The following information is projected local data for the 2021-22 school year.

Audeo Valley's Educational Partners are satisfied with the School's commitment to providing a personalized instructional program for all students. This personalized approach is the School's key instructional process: Pathways Personalized Education Plan (PPEP). A PPEP was

created for each student this school year, then monitored and adjusted for all students to help them meet their academic goals. Along with the PPEP, the School's Instructional Plan utilizes a systematic approach to increase student outcomes: Instruction, Curriculum, and Professional Learning. School Educational Partners believe that these systems and structures have been beneficial supports for student engagement and achievement this year, and they continue to report that students and parents seek out the unique educational opportunities that Audeo Valley offers as they look for a new approach to learning and the ability to graduate on time.

As of January 2023, the projected One-Year Graduation Rate for All Students was 87.9%. This is 7.9% greater than the 80% desired outcome for this school year. The school also significantly exceeds the desired outcomes for each of the student groups, including Hispanic, White, African American, English Learners, Students with Disabilities, and Socioeconomically Disadvantaged. Audeo Valley's Educational Partners are pleased with this positive projection and they believe that the school can maintain this high graduation rate. The actions the school has implemented to increase academic engagement for high school students will continue to be implemented for the 2022-23 school year to ensure that students graduate on-time and are ready for a successful transition to their chosen college/career pathways. Audeo Valley will remain committed to improving the Graduation Rate for all students and closing performance gaps for all student groups.

The School surveyed students and parents throughout the school year to ensure a strong School-to-Home Partnership. Based upon Student and Parent LCAP Engagement Surveys, it is evident that students and parents are satisfied with the educational program. Some of the key survey findings are provided below.

School Safety:

- 97% of parents report that they feel their child is safe at school.
- 97% of students report that they feel safe at the Resource Center.

Educational Program:

- 96% of parents report high levels of satisfaction with the school.
- 100% of students report high levels of satisfaction with the school.

Audeo Valley's educational partners believe that the School has successfully maintained student engagement during its first year as its own school by providing students with synchronous one-on-one academic tutoring, small group instruction, and access to teachers' virtual office hours. Instructional staff stay in regular contact with students and family members by utilizing a variety of communication methods, including virtual conferences, secure text messages, emails, phone calls, and home visits. These systems and supports have helped students thrive as reflected in our Student Confidence Survey and Cumulative Participation Rate.

Student Confidence Survey:

- 98% of students have a greater sense of confidence in their ability to learn and succeed in school within 90 days of enrolling at Audeo Valley.

Cumulative Attendance/Participation Rate:

- 93.5%, which exceeds the school’s locally set target of 84% by 9.5%. Significant student groups, including Hispanic or Latino, White, Black or African American, Students with Disabilities, English Learners, Homeless, and Socioeconomically Disadvantaged students also exceed the school’s target. The academic support and engagement methods utilized by instructional staff will continue to be implemented in the 2022-2023 school year while also enhancing these approaches to meet the needs of all students, particularly the lowest performing student groups.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

As the 2021-2022 school year is Audeo Valley’s first year of operation, there is no dashboard data for prior school years. As of April 2022, the following information is available data for the 2021-22 school year.

Audeo Valley’s **Chronic Absenteeism** rate for all Students (grades 6-8) was 6% which is less than the 10% Status Level target for all students and student groups. School staff will continue to focus on reducing Chronic Absenteeism for all students by increasing academic tutoring opportunities, providing targeted counseling and intervention, and removing potential learning barriers by providing students with home technology. Educational partners believe that the school will continue to demonstrate improvement in this area.

Audeo Valley’s educational partners are also pleased with the 2021-22 academic achievement results, specifically the percentage of students who met their individual NWEA Growth Targets in English Language Arts and Mathematics in spring 2022:

- 71% of students tested met their NWEA Reading Growth Target
- 77% of students tested met their NWEA Language Growth Target
- 60% of students tested met their NWEA Math Growth Target

While the school is satisfied meeting the desired indicators of 60% growth, staff will remain focused on closing performance gaps for all students, especially in Math. In order to increase performance in each content area, the school will implement key instructional services and programs by enhancing the MTSS Framework and real-time monitoring and response systems to increase academic tutoring opportunities focused on ELA and Math course completion, provide targeted counseling and intervention, and remove potential learning barriers by providing students with home technology and a Nutrition Program. Educational partners are satisfied with the strategies and actions related to improving student engagement and believe that the school will demonstrate improvement in this area.

Audeo Valley made progress in the number of students (18) earning articulated college credits in 2021-22, and College/Career Measures will continue to be an area of focus for the school. Educational partners believe that this academic performance indicator will be a challenge for the School because the average length of student enrollment is 18 months, and when many students enroll, they are not on-track to meet the College/Career-prepared criteria. School groups have determined opportunities for the school to expand student enrollment in CTE Pathways, Leadership/Military Science courses, AP Courses/Exams, and college credit courses, and also increase UC/CSU a-g completion. School counselors will also provide counseling sessions focused on creating a College/Career plan for all students, along with monitoring and management.

The School's Professional Learning System, Altus University, will provide instructional staff with specialized trainings focused on increasing engagement and achievement for specific student groups, including AVID, Trauma Informed Practices for Schools (TIPS), Youth Mental Health First Aid (YMHFA), Leading Edge Certification (LEC), and Writing Redesigned for Innovative Teaching and Equity. The School is also committed to educating parents and family members through the Family Learning Series. The Family Learning Series will be a series of trainings led by school staff focused on providing parents and family members with information and training related to academics, physical health, social-emotional, and behavior.

The School's Equity and Inclusion staff will also collaborate regularly with School Leadership, teachers, education specialists, counselors, and school nurses to discuss the unique needs of student groups and explore potential solutions. The Inclusion and Equity staff will work on expanding the School's Multi-Tiered System of Supports (MTSS) by establishing partnerships with community-based organizations that can provide additional academic, mental health, and behavioral services to students and family members.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The 2022-23 LCAP highlights the school's priority to transform student lives and ensure equity and access. The development of the LCAP aligns to the school's Strategic Planning Process. Educational partner input is analyzed, along with student demographics and achievement data in order to identify program goals, metrics, and actions that will ensure all students are meeting rigorous academic standards.

Goal 1: Provide a personalized and innovative instructional program focused on increasing student engagement and academic achievement in performance areas that are appropriate for a school participating in the Dashboard Alternative School Status Program.

Key Actions and Services for All Students:

- Systematic Approach to Monitor Student Learning
- Pathways Personalized Education Plan (PPEP)
- Multi-Tiered System of Supports (MTSS)

Targeted Actions for English Learners, Low Income Students and Foster Youth:

- Equity and Inclusion Program
- English Learner Achievement Department (ELAD)
- Additional Math and ELA tutoring opportunities focused on increasing student engagement and credit completion

Goal 2: Provide a broad and rigorous course of study focused on 21st century learning skills that align to California Content Standards and is accessible to All Students.

Key Actions and Services for All Students:

- Altus Pathways Advisory Council (APAC)
- UC a-g and NCAA approved course offerings list
- Accelerated, Honors and AP courses
- High quality and relevant CTE Pathways
- Early College Credit Program

Targeted Actions for English Learners, Low Income Students and Foster Youth:

- Connect Program: Chromebooks and internet data plans for students to use at home
- Instructional and curriculum enhancement tools: Achieve3000 and BrainPOP ESL
- Edgenuity MyPath Individual Learning Plans

Goal 3: Implement a targeted and data informed professional learning system to increase teacher effectiveness and promote high-quality instruction schoolwide.

Key Actions and Services for All Students:

- Altus University, professional learning system
- Leading Edge Certification, a national certification for educational technology
- Leadership development: Executive Studies and Fellows Program
- CTE and Early College Credit Program professional learning
- Youth Mental Health First Aid
- ALICE Training: responding to a violent critical incident

Targeted Actions for English Learners, Low Income Students and Foster Youth:

- Math Specialist to provide support and coaching for instructional staff
- Writing Redesigned for Innovative Teaching Equity (WRITE)
- English Learner Achievement Department (ELAD) trainings
- Trauma Informed Practices for Schools (TIPS)
- Advancement Via Individual Determination (AVID)

Goal 4: Provide a safe environment and supportive school culture for all educational partners to teach and learn.

Key Actions and Services for All Students:

- Executive School Safety Committee
- School Safety Plan
- Designated Safety Ambassadors at each resource center
- Healthy Youth Department
- Character and Leadership Development with Cadet Corps

Targeted Actions for English Learners, Low Income Students and Foster Youth:

- Mental health counseling and services
- Resilience in Student Education (RISE) series
- Nutrition program at all school sites
- Homeless and Foster Youth Liaison

Goal 5: Provide innovative, engaging and a community-based resource center to service and support students, parents and family members.

Key Actions and Services for All Students:

- Student and parent engagement activities, including College/Career Week, Alumni Community, Open House and Senior Night Events
- Family Learning Series, education and collaboration opportunities for parents and family members
- ParentSquare, a united and secure school communication platform
- Innovative and technology enhanced resource center

Targeted Actions for English Learners, Low Income Students and Foster Youth:

- Interactive and engaging English Learners Advisory Committee (ELAC)
- Bus Pass Program

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Audeo Valley is not eligible for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Audeo Valley is not eligible for CSI.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Audeo Valley is not eligible for CSI.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

The school regularly consults with educational partners throughout the school year to understand the academic, social-emotional and physical needs of students and families. The school utilizes multiple methods to conduct **meaningful engagement**, including school events, trainings, meetings, committees and surveys. Additionally, the school's educational model is centered on a strong school-to-home partnership. This partnership allows school staff to consult with students, parents and family members on a regular basis to discuss individual needs. All information received from educational partners is organized and analyzed to determine if existing programs and services are effective in meeting the needs of the school community and if new approaches are needed.

The school has partnered with educational partners to develop the 2022-23 LCAP which is focused on improving student outcomes and closing achievement gaps for underserved student groups. Educational partners have contributed to the LCAP development in several important ways: 1) Identification and refinement of needs based on data analysis, 2) creation of goals, 3) establishment of metrics, 4) designation of actions/activities, and 5) resource allocation. The following educational partner groups have contributed to the development of the LCAP with the corresponding methods:

Board of Directors and Community

Date: July 29, 2021

Involvement Method: Board Meeting

School Leadership Team

Date: August 2-6, 2021

Involvement Method: Annual Strategic Planning

Parents and Family Members

Dates: August 10-12, August 18, October 6, September 15, October 20, November 10, February 4, March 1, April 19, June 1

Involvement Method: Family Learning Series (Parent Advisory Committee)

Board of Directors and Community

Date: August 24, 2021

Involvement Method: Board Meeting

Board of Directors and Community

Date: September 9, 2021

Involvement Method: Board Meeting

Administrators, Teachers, Education Specialists, CTRs and Counselors

Date: August 26-27

Involvement Method: Annual Instruction, Curriculum and Accountability Symposium

Students, Parents and Family Members

Date: October 4-29, 2021

Involvement Method: School Open House Events

Board of Directors and Community

Date: October 20, 2021

Involvement Method: Board Meeting

Students, Parents, Teachers and Staff

Date: October 22, 2021

Involvement Method: School Site Council Meeting

Administrators, Teachers, Education Specialists, CTRs and Counselors

Date: October 29, 2021

Involvement Method: Instructional Meeting

Parents of English Learner Students

Date: November 9, 2021

Involvement Method: English Learners Advisory Committee

Students, Parents, Teachers and Staff

Date: November 12, 2021

Involvement Method: School Site Council Meeting

Board of Directors and Community

Date: November 15, 2021

Involvement Method: Board Meeting

Board of Directors and Community

Date: December 1, 2021

Involvement Method: Board Meeting

Board of Directors and Community

Date: December 9, 2021

Involvement Method: Board Meeting

Students, Parents, Teachers and Staff

Date: January 10, 2022

Involvement Method: School Site Council Meeting

Administrators, Teachers, Education Specialists, CTRs and Counselors

Date: January 28, 2022

Involvement Method: Instructional Meeting

School Leadership Team

Date: February 1-3, 2022

Involvement Method: Mid-Year Strategic Planning

Board of Directors and Community

Date: February 16, 2022

Involvement Method: Board Meeting

Students, Parents and Family Members

Date: March 7-25, 2022

Involvement Method: Senior Night Events

Teachers, Education Specialists, Counselors and CTRs

Date: March 11, 2022

Involvement Method: Instructional Meeting

Parents of English Learner Students

Date: May 12, 2022

Involvement Method: English Learners Advisory Committee

Board of Directors and Community

Date: March 18, 2022

Involvement Method: Board Meeting

EI Dorado Charter SELPA

Date: May 10, 2022

Involvement Method: Professional Development and Support for Special Education Program

Administrators, Teachers, Education Specialists, CTRs and Counselors

Date: May 20, 2022

Involvement Method: Instructional Meeting

Board of Directors and Community

Date: June 24, 2022

Involvement: Regular Board Meeting

The school's 2022-23 LCAP was presented to the community at a public hearing of the school's governing board. The agenda was posted at least 72 hours prior to the public hearing and was made available for public inspection.

A summary of the feedback provided by specific educational partners.

Engaging educational partners is an ongoing and sustained process focused on designing an educational program to meet student and community needs to ensure opportunities and outcomes are improved for all students. Information collected is used in the school's comprehensive strategic planning, accountability and improvement in areas specified as California State Priorities. A summary of the input collected from each school community group is provided below, along with how it relates to development of the 2022-23 LCAP.

Students:

- Access to safe and supportive in-person school locations that are quiet and distraction free.
- A broad course of study, which includes engaging and relevant instructional materials and curriculum.
- Teachers who are available to answer questions, set high academic expectations for students and keep them on-track to advance grade level or meet graduation requirements.
- Multiple pathways to complete high school graduation requirements: Option #1, Option #2, CHSPE, GED and HiSET.
- Information, support and planning related to post-high school pathways: community college, university, military and career.

Parents, Family Members and Parent Advisory Committee:

- Highly trained teachers that can provide a personalized educational plan that prepares students for college/career pathways.
- Safe and supportive resource center that student can access throughout the school week to receive academic tutoring, interact with peers and meet with support staff.
- Supplemental math tutoring to build foundational skills and increase credit completion.
- Provide Chromebooks and internet data plans to students in need of home technology.

Parents of English Learners, including English Learner Parent Advisory Committee:

- Ongoing utilization of Achieve3000 and BrainPop to increase student reading skills and build content knowledge.
- Translated school materials and availability of interpreters for calls and meetings.
- Share more strategies, resources and tools for parents to support learning at home.
- Additional one-on-one tutoring opportunities.
- Specialized instructional videos designed to be more engaging and accessible by English Learner students with an IEP.

Teachers and CTRs:

- Additional instructional support staff to help meet the academic needs of students and support the instructional program.
- Continue to offer virtual professional development and meetings through Microsoft Teams, which will reduce teacher travel time.
- Professional development focused on identification/response to signs and symptoms of mental health challenges.
- Expanded professional development on how to respond to a violent incident, including active shooter.
- Resource centers designed to mitigate potential safety issues, including automatic locking doors, reinforced glass windows and other exterior precautions.
- Enhanced communication system that school leaders can use to push-out school information to students, parents and family members.

Education Specialists, Special Education Staff and SELPA Administrator:

- Frequent collaboration opportunities with general education staff, focused on increasing student engagement and achievement of pupils with exceptional needs.
- Additional special education support staff to assist education specialists with organization, scheduling and administrative tasks.
- Professional development and support related to Special Education compliance, assessment, differentiating instruction and case management best practices.
- Student engagement and achievement data which is disaggregated by Students with Disabilities, to utilize in Professional Learning Communities.
- Private office space for confidential IEP meetings.

Administrators:

- Teaching and learning environment that is in good repair, clean and safe for all educational partners.
- Additional instructional support staff to provide targeted tutoring to students in one-one-one and small group settings, primarily focused on Mathematics and ELA.
- Chromebooks and internet data plans for students in need of home technology to access the full curriculum and participate in online instruction.
- Utilize Ellevation to inform the instructional planning process for English learner students.
- A professional learning system focused on standards-based instruction, implementation of ELD and responding to social-emotional and mental health needs of students.
- Market and recruit more students to participate in programs focused on college/career readiness, including Early College Credit, CTE Pathways, AVID and California Cadet Corps.

- Implement strategies focused on increasing the number of graduates who complete UC a-g requirements.
- Recruit more parents and family members to participate in school events, including Family Learning Series.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

It is evident that educational partners are satisfied with many of the existing actions designed to support student engagement and achievement for all students, and students of underserved groups. For that reason, the school will maintain five LCAP goals for the 2022-23 school year. These five goals address the instructional approach, curriculum, professional development system, school safety/climate and family engagement. Each LCAP goal, along with their corresponding metrics are aligned to state and local priorities. Metrics included in the 2022-23 LCAP are focused on Status and Change, similar to the California School Dashboard's Five-by-Five Placement approach. There are some metrics that use a locally set target based upon historical outcomes or may be appropriate for a school that serves a high-risk student population (DASS).

Based upon information collected from students, the school will maintain or expand the existing list of CTE Pathways and Early College Credit partnerships to provide a broad and rigorous course of study while preparing students for post-high school pathways. In addition, there are additional strategies incorporated into Goal 2 focused on providing students with additional counseling services to support and plan for post-high school pathways.

In order to continue to meet the key requirements of parents and family members, the school will issue Chromebooks and internet data plans to households in need of home technology as outlined in Goal 2 actions. This is the school's connect program and it is managed by the school's Equity and Inclusion Department which is focused on increasing opportunities for all students to succeed. In addition, parents and family members require additional tutoring opportunities for their students – particularly focused in Mathematics and ELA. Therefore, the school incorporated actions/strategies to acquire additional instructional support staff that can provide one-on-one and small group tutoring.

Parents of English Learners express a need for translated school materials, including flyers, progress reports and presentation materials. Therefore, there are specific actions included in Goal 5 focused on prioritizing school resources and personnel to translate school materials and serve as translators when needed. Parents of English Learners require engaging and specialized instructional materials and videos to teach core content. As a result, there are several Goal 2 actions committed to prioritizing the need for a variety of instructional and curriculum enhancement tools, including Achieve3000 and Brain POP ESL.

Teachers continue to express a need for additional instructional staff, particularly Certificated Teacher Resources (CTRs), which can support the instructional program. The school has included actions in Goal 1 for Human Resources to recruit, hire and assign 1-2 CTRs at each school site that can provide additional and targeted tutoring opportunities for students of underserved student groups, assist in grading student work and supervision. Teachers continue to express a need for meetings and professional learning to be facilitated online through Microsoft Teams. As a result, the school has designed actions in Goal 3 focused on providing virtual and on-demand training opportunities

for school staff.

Similar to general education teachers, Special Education staff require professional learning opportunities offered through a virtual platform. Special Education staff want specialized training related to IEP compliance, assessments and differentiating instruction. Thus, the school has designed a new action related to this need in Goal 3.

Administrators report a strong need for increasing student participation in programs designed to prepare students for college/career pathways. These college/career programs include CTE, Early College Credit, Advanced Placement (AP) and Leadership Development with California Cadet Corps. As a result, the school has enhanced actions in Goal 2 designed to increase student, parent and family members' awareness of existing college/career readiness programs. Moreover, the school will prioritize resources, such as counseling personnel to lead workshops and training focused on the benefits of CTE, Early College Credit and AP through the Family Learning Series. Lastly, in order to support teachers in their instructional planning for English learners, the school will expand implementation of Ellevation for the 2022-23 school year. Specific actions related to Ellevation have been incorporated into Goal 1.

Goals and Actions

Goal

Goal #	Description
Goal 1	Provide a personalized and innovative instructional program focused on increasing student engagement and academic achievement in performance areas that are appropriate for a school participating in the Dashboard Alternative School Status Program.

An explanation of why the LEA has developed this goal.

Audeo Valley is an academic intervention program uniquely designed to support students experiencing educational difficulties for a variety of reasons. Historically, students enroll at Audeo Valley credit deficient and below grade level in Reading, Language, and Mathematics skills, as measured by NWEA. Therefore, Audeo Valley is committed to developing and implementing a Pathways Personalized Education Plan for all students with the objective to accelerate student learning for those behind grade level in academic skills while helping them meet their individual educational goals and be college/career ready.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023-24
Basic Teachers appropriately assigned and credentialed	Note: 2021-22 is the first year of operation – baseline data does not exist	2021-22 Results *1 teacher mis-assignment Data Source: Locally Reported *Teacher was in the process of securing an Intern Teaching Credential			Desired Outcome for 2023-24 All teachers appropriately assigned and credentialed

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023-24																																				
<p>Pupil Achievement <u>One-Year DASS Graduation Rate:</u> Greater than 80% Status Level or increase 3% from prior year for All Students and Student Groups</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Projected Results</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>87.9%</td> </tr> <tr> <td>Hispanic</td> <td>84%</td> </tr> <tr> <td>White</td> <td>100%</td> </tr> <tr> <td>African American</td> <td>100%</td> </tr> <tr> <td>2+ Races</td> <td>N/A</td> </tr> <tr> <td>EL</td> <td>100%</td> </tr> <tr> <td>SED</td> <td>88.2%</td> </tr> <tr> <td>SWD</td> <td>100%</td> </tr> </tbody> </table> <p>Data Source: Locally Reported</p> <p>Note: One-Year DASS Graduation Rates not available in the CA School Dashboard as of January 2023</p>	2021-22 Projected Results		Schoolwide	87.9%	Hispanic	84%	White	100%	African American	100%	2+ Races	N/A	EL	100%	SED	88.2%	SWD	100%			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>>80%</td> </tr> <tr> <td>Hispanic</td> <td>>80%</td> </tr> <tr> <td>White</td> <td>>80%</td> </tr> <tr> <td>African American</td> <td>>80%</td> </tr> <tr> <td>2+ Races</td> <td>>80%</td> </tr> <tr> <td>EL</td> <td>>80%</td> </tr> <tr> <td>SED</td> <td>>80%</td> </tr> <tr> <td>SWD</td> <td>>80%</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Schoolwide	>80%	Hispanic	>80%	White	>80%	African American	>80%	2+ Races	>80%	EL	>80%	SED	>80%	SWD	>80%
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<p>Pupil Engagement <u>Student Attendance Rate:</u> Exceed 84% or improve 3% from prior year for All Students and Student Groups</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>93.5%</td> </tr> <tr> <td>Hispanic</td> <td>93.2%</td> </tr> <tr> <td>White</td> <td>95.7%</td> </tr> <tr> <td>African American</td> <td>93.5%</td> </tr> <tr> <td>EL</td> <td>93%</td> </tr> <tr> <td>SED</td> <td>93.4%</td> </tr> <tr> <td>SWD</td> <td>96.8%</td> </tr> <tr> <td>Foster Youth</td> <td>93%</td> </tr> <tr> <td>Homeless</td> <td>93.9%</td> </tr> <tr> <td>Cadet Corps</td> <td>98.1%</td> </tr> <tr> <td>Pregnant/Parent</td> <td>86.9%</td> </tr> </tbody> </table> <p>Data Source: Locally Reported</p>	2021-22 Results		Schoolwide	93.5%	Hispanic	93.2%	White	95.7%	African American	93.5%	EL	93%	SED	93.4%	SWD	96.8%	Foster Youth	93%	Homeless	93.9%	Cadet Corps	98.1%	Pregnant/Parent	86.9%			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>>84%</td> </tr> <tr> <td>Hispanic</td> <td>>84%</td> </tr> <tr> <td>White</td> <td>>84%</td> </tr> <tr> <td>African American</td> <td>>84%</td> </tr> <tr> <td>EL</td> <td>>84%</td> </tr> <tr> <td>SED</td> <td>>84%</td> </tr> <tr> <td>SWD</td> <td>>84%</td> </tr> <tr> <td>Foster Youth</td> <td>>84%</td> </tr> <tr> <td>Homeless</td> <td>>84%</td> </tr> <tr> <td>Cadet Corps</td> <td>>84%</td> </tr> <tr> <td>Pregnant/Parent</td> <td>>84%</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Schoolwide	>84%	Hispanic	>84%	White	>84%	African American	>84%	EL	>84%	SED	>84%	SWD	>84%	Foster Youth	>84%	Homeless	>84%	Cadet Corps	>84%	Pregnant/Parent	>84%
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Actions

Action #	Title	Description	Total Funds	Contributing
Action 1	Systematic Approach to Monitor Student Learning for All Students	a) School staff will administer Measures of Academic Progress by NWEA to students in the fall and spring semesters to make data-informed decisions related to curriculum and instruction to close ELA and Mathematics achievement gaps. b) School staff will administer the Smarter Balanced Interim Assessments to evaluate student mastery of grade level standards in ELA and Mathematics and create opportunities for instructional staff to analyze student data and develop systematic methods to improve student learning. c) Instructional staff will integrate Illuminate formative and summative assessments into the core curriculum to assess student learning, analyze achievement, and adjust teaching methods to meet the needs of all students.	\$20,159	No

Action #	Title	Description	Total Funds	Contributing
Action 2	Evaluate English Language Proficiency for English Learners	<ul style="list-style-type: none"> a) School staff will administer a Home Language Survey to assess students enrolling for the first time in the state or country for initial English language proficiency and determine English Learner plan implementation. b) Instructional staff will administer the ELPAC to measure progress toward English proficiency, to inform instructional planning, supplemental support, language intervention, and to aid reclassification decisions. c) Instructional staff will develop IEPs for English Learners with disabilities that include academic goals for student language development. d) Based upon data analysis, ELAD will develop best practices for using data to inform Curriculum, Instruction, Parent/Family Engagement and Professional Learning Systems. e) Instructional staff will develop and implement evidence based formative and summative English Language proficiency assessments in one-on-one and/or small group tutoring to measure language skills. 	\$216,511	Yes

<p>Action 3</p>	<p>Academic Instruction and Support for All Students</p>	<ul style="list-style-type: none"> a) Human Resources staff will recruit and hire instructional staff to engage At-Promise youth and support their achievement – particularly additional CTRs to support the instructional program. b) School staff will collect student educational records to aid in the creation of each Pathways Personalized Education Plan, including transcripts, report cards, attendance history, behavior records and 504 or IEP Plans, if applicable. c) Teachers will design, develop, implement, monitor, and adjust a Pathways Personalized Education Plan (PPEP) for every student based on educational records, assessment data, academic performance and post-secondary goals. d) Instructional Staff will utilize School Pathways Student Information System to report student attendance, document MTSS efforts, monitor student progress, and record grades. e) Instructional staff will utilize Naviance Program to support the successful postsecondary planning and collect information related to learning styles and preferences. f) Counseling staff will provide students with multiple paths to earn a high school diploma, or equivalent, to increase successful student outcomes and transition to post-high school pathways. g) Teachers will provide tutoring sessions in Math and ELA that scaffold student skills to master course objectives and content standards, and provide opportunities for live interaction to increase student connectedness to school. h) Teachers will provide academic tutoring sessions that are interactive with online video tutorials from both teachers and field experts that engage students in real-world applications and problem-solving scenarios. 	<p>\$833,946</p>	<p>No</p>
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Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> i) Instructional staff will provide a Smarter Balanced Mathematics Assessments Boot Camp in April for two-weeks that provide students with intensive review and preparation of key claims and standards. j) School Coordinator will support implementation of the school's Multi-Tiered System of Support (MTSS), which quickly matches the academic, behavioral, and social-emotional needs of all students and monitors the response to intervention. 		
Action 4	Academic Instruction and Support for English Learners, Low-Income students, and Foster Youth	<ul style="list-style-type: none"> a) Certificated Teacher Resources (CTRs) to provide additional and targeted tutoring to increase progress and completion rates for required graduation coursework, particularly for underserved student groups. b) Counselors will provide additional support related to the academic, social-emotional and behavior needs of the lowest-achieving students. c) Equity and Inclusion Department staff to collaborate with school personnel to identify/respond to the educational needs of unique pupils, and coordinate services and resources to aid students and family members. d) Homeless and Foster Youth Liaison to coordinate with school staff to ensure appropriate enrollment processes, course planning, and school services to qualifying students. 	\$318,424	Yes

Action #	Title	Description	Total Funds	Contributing
Action 5	Academic Instruction and Support for Students with Disabilities	<ul style="list-style-type: none"> a) Special Education staff to ensure that all Students with Disabilities receive FAPE through the implementation of services, accommodations, modifications and supplementary aids as outlined in each student’s IEP. b) Specialized Academic Instruction (SAI) provided by Education Specialists. c) Standards-based instruction is differentiated for students with IEPs and Education Specialists consult with general education teachers to implement accommodations and modifications in core curriculum and to customize learning activities to ensure accessibility through principles of Universal Design for Learning. 	\$311,137	No
Action 6	Systematic Monitoring of Academic Performance for All Students	<ul style="list-style-type: none"> a) Data and Assessment Department staff will collect, analyze, and disseminate key performance measures aligned to student achievement and publish in the Monthly and Annual Storybook, including Student Participation, Chronic Absenteeism Rates, Credit Completion, Potential Dropout Rate, AP Course Reports and Naviance Student Confidence Rate. b) School staff will utilize the School’s Data Integration System, including Naviance, NWEA, Illuminate and Achieve3000 to inform Curriculum, Instruction, Equity/Inclusion and Professional Learning Systems. c) Instructional staff will utilize a Graduation Rate SharePoint Technology instrument to monitor individual student progress towards graduation and assist school staff in making real-time schoolwide projections for this engagement indicator. 	\$8,876	No

Action #	Title	Description	Total Funds	Contributing
Action 7	Systematic Monitoring of Academic Performance for English Learners, Low-Income students, and Foster Youth	<p>a) Instructional staff will utilize Ellevation as a monitoring system for all English Learner, including Long-Term English Learners, newcomer, and Reclassified Fluent English Proficient (RFEP) students to ensure adequate academic progress and align instructional and supplemental supports as needed.</p> <p>b) Instructional staff will monitor Long-Term English Learners (LTELs) and Reclassified Fluent English Proficient (RFEP) students through the PPEP Phase Meetings in July, October, and January.</p> <p>c) Data and Assessment Department staff will prepare a Monthly Storybook that summarizes English Learners, Low-Income students, and Foster Youth performance on specific achievement indicators, including Participation/Attendance, Chronic Absenteeism and Credit Completion to inform the decision-making progress related to instruction, curriculum, equity/inclusion and professional learning systems.</p>	\$242,772	Yes

Goal Analysis for 2021-22

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Audeo Valley was successful implementing the planned actions related to Goal 1. There are no substantive differences to report. As a result, Audeo Valley is on-track to meet student engagement metrics as measured by the California School Dashboard, including Graduation Rate and Chronic Absenteeism. As of April 2022, Audeo Valley’s One-Year DASS Graduation Rate is projected to exceed 80% schoolwide. In addition, Audeo Valley’s Chronic Absenteeism Rate is projected to be less than 10% schoolwide. By implementing Goal 1 actions, the school continues to maintain high-levels of student engagement. Based upon current data, it is evident that that the school’s engagement strategies and supports are effective in meeting the individual needs of each student. Instructional staff continue to utilize the MTSS Framework to ensure all students are receiving increased and enhanced intervention when they are not meeting academic standards.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Differences in estimated actual and budgeted expenditures were primarily due to:

Action: 1.2

Budgeted Expenditures: \$124,818

Actual Expenditures: \$192,286

Material Difference: \$67,468

Explanation: Audeo Valley believes in providing leadership opportunities to faculty and staff. Audeo Valley hires Certificated Teacher Resources (CTRs) who have substitute credentials to support the instructional program and support the English Language Development (ELD) Plan. These CTRs receive professional learning to become teachers and are often transitioned to teacher assignments once they earn their teaching credential. In summary, Goal 1 Action 2 was overspent by \$67,468 due to CTRs transitioning to teacher assignments within the school year.

Action: 1.3

Budgeted Expenditures: \$863,683

Actual Expenditures: 503,657

Material Difference: \$360,026

Explanation: When the Preliminary Budget was developed, Audeo Valley allocated multiple FTE for new teachers in anticipation of enrollment growth due to community demand for hybrid learning options. Audeo Valley did not experience significant enrollment growth and thus Goal 1 Action 3 decreased by \$360,026 due to the budgeted FTE position not being filled.

Action: 1.4

Budgeted Expenditures: \$163,301

Actual Expenditures: \$107,190

Material Difference: \$56,111

Explanation: When the Preliminary Budget was developed, Audeo Valley allocated multiple FTE for new teachers in anticipation of enrollment growth due to community demand for hybrid learning options for middle and high school students. Audeo Valley's enrollment did not significantly increase as initially planned. Therefore, Goal 1 Action 4 decreased by \$56,111 due to the budgeted FTE positions not being filled.

Action: 1.7

Budgeted Expenditures: \$200,439

Actual Expenditures: \$232,102

Material Difference: \$31,663

Explanation: Goal 1 Action 7 increased by \$31,663 due to additional hours/time spent on the analysis and development of the Monthly

Storybook that summarizes academic engagement and achievement of unduplicated pupils.

An explanation of how effective the specific actions were in making progress toward the goal.

Based upon an analysis of Goal 1 metrics, educational partners believe that Audeo Valley's actions supported the engagement and achievement of all students. Goal 1 actions are focused on providing a personalized educational plan for all students and a systematic approach to monitoring progress and learning. The school's Multi-Tiered System of Support provides staff with a framework to meet the needs of the whole child. As a result, educational partners are satisfied with some of the academic engagement indicators, including Graduation Rate and Chronic Absenteeism. Audeo's Valley One-Year DASS Graduation Rate is projected to be 87.9%. This exceeds the 80% target for the year. In addition, the Chronic Absenteeism Rate for 2021-22 was 6% schoolwide as displayed on the California School Dashboard and is considered a Medium performance level.

The school is also proud of the actions taken to improve student attendance rates for all students and student groups. By meeting with students regularly in-person and virtually, the school was able maintain a low dropout level and improve student confidence in their ability to learn and be successful in school settings.

In terms of academic achievement, the school administered a local assessment, Measures of Academic Progress by NWEA, to measure student growth in Reading, Language Usage and Mathematics. The school was able to exceed the locally set target of 60% of students meeting their individualized growth target in all three academic domains. Therefore, educational partners believe that the one-on-one and small group learning opportunities student received throughout the school year to mitigate potential learning loss due to COVID-19 was an effective design and approach. However, the school is committed to implementing and enhancing actions related to the achievement on Smarter Balanced Assessments. The 2021-22 SBA average Distance From Standard will serve as a baseline year, and the school will strive to demonstrate continuous improvement on this important metric.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

For the 2022-23 LCAP, the school has added the following metrics to Goal 1 to improve alignment with the California State Priorities: Teacher Credentials, English Learner Reclassification Rate, California Science Test, Middle and High School Dropout Rate. Furthermore, the school will continue to have seven actions related to Goal 1 because educational partners are satisfied with student engagement and achievement outcomes. Audeo Valley will continue to expand the utilization of Ellevation as an instructional planning tool for effective delivery of ELD programs.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description
Goal 2	Provide a broad and rigorous course of study focused on 21st century learning skills that align to California Content Standards and is accessible to All Students.

An explanation of why the LEA has developed this goal.

Audeo Valley is committed to providing students with equitable access to rigorous and standards aligned courses that improve achievement and prepare them for post-secondary pathways, including community college, university, military and career.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24
Basic Availability of standards aligned instructional materials to every student	Note: 2021-22 is the first year of operation – baseline data does not exist	2021-22 Results 100% of students Data Source: Locally Reported			Desired Outcome for 2023-24 100% of students

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24					
<p>Course Access</p> <p>Provide all students with access to a broad course of study, including Social Studies, English, Mathematics, Lab Science, World Language, Visual & Performing Arts, College Preparatory Electives, General Electives, Health, Physical Education, Career Technical Education</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="724 248 1031 289">2021-22 Results</th> </tr> <tr> <td data-bbox="724 289 1031 407">All students continue to have access and are enrolled in a broad course of study for the 2021-22 school year</td> </tr> <tr> <td data-bbox="724 407 1031 435">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	All students continue to have access and are enrolled in a broad course of study for the 2021-22 school year	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1732 248 2039 289">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1732 289 2039 427">Continue to expand the course offerings list to ensure all students have access and are enrolled in a broad course of study</td> </tr> </table>	Desired Outcome for 2023-24	Continue to expand the course offerings list to ensure all students have access and are enrolled in a broad course of study
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<p>Course Access</p> <p>Design and implement programs and services to <u>pupils with exceptional needs</u> that promote successful transitions to college/career pathways and support the development of social-emotional skills</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="724 906 1031 946">2021-22 Results</th> </tr> <tr> <td data-bbox="724 946 1031 1011">100% of pupils with exceptional needs</td> </tr> <tr> <td data-bbox="724 1011 1031 1039">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	100% of pupils with exceptional needs	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1732 906 2039 946">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1732 946 2039 1011">100% of pupils with exceptional needs</td> </tr> </table>	Desired Outcome for 2023-24	100% of pupils with exceptional needs
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<p>Course Access</p> <p>Increase the annual number of students completing <u>college credit</u> courses</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Dual Enrollment</td> <td>0</td> </tr> <tr> <td>Articulated Credit</td> <td>20</td> </tr> <tr> <td>Total early college credit</td> <td>0</td> </tr> </tbody> </table> <p>Data Source: Locally Reported</p>	2021-22 Results		Dual Enrollment	0	Articulated Credit	20	Total early college credit	0			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Number of students completing college credit courses</td> <td>>20 students</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Number of students completing college credit courses	>20 students																								
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<p>Pupil Achievement Increase the annual percentage of All Students and Student Groups completing a CTE Career Pathway</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>Not available</td> </tr> <tr> <td>Hispanic</td> <td>Not available</td> </tr> <tr> <td>White</td> <td>Not available</td> </tr> <tr> <td>African American</td> <td>Not available</td> </tr> <tr> <td>2+ Races</td> <td>Not available</td> </tr> <tr> <td>EL</td> <td>Not available</td> </tr> <tr> <td>SED</td> <td>Not available</td> </tr> <tr> <td>SWD</td> <td>Not available</td> </tr> </tbody> </table> <p>Data Source: CA School Dashboard Note: College/Career Readiness data unavailable in CA School Dashboard as of January 2023</p>	2021-22 Results		Schoolwide	Not available	Hispanic	Not available	White	Not available	African American	Not available	2+ Races	Not available	EL	Not available	SED	Not available	SWD	Not available			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Target</td> <td>Exceed 2021-22 percentage schoolwide and all numerically significant student groups</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Target	Exceed 2021-22 percentage schoolwide and all numerically significant student groups
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<p>Pupil Achievement Increase the annual percentage of All Students and Student Groups completing a-g requirements for entrance to the UC or CSU</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>Not available</td> </tr> <tr> <td>Hispanic</td> <td>Not available</td> </tr> <tr> <td>White</td> <td>Not available</td> </tr> <tr> <td>African American</td> <td>Not available</td> </tr> <tr> <td>2+ Races</td> <td>Not available</td> </tr> <tr> <td>EL</td> <td>Not available</td> </tr> <tr> <td>SED</td> <td>Not available</td> </tr> <tr> <td>SWD</td> <td>Not available</td> </tr> </tbody> </table> <p>Data Source: CA School Dashboard Note: College/Career Readiness data unavailable in CA School Dashboard as of January 2023</p>	2021-22 Results		Schoolwide	Not available	Hispanic	Not available	White	Not available	African American	Not available	2+ Races	Not available	EL	Not available	SED	Not available	SWD	Not available			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Target</td> <td>Exceed 2021-22 percentage schoolwide and all numerically significant student groups</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Target	Exceed 2021-22 percentage schoolwide and all numerically significant student groups
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<p>Pupil Achievement Increase the annual percentage of All Students and Student Groups completing a- g requirements <u>AND</u> at least one CTE Career Pathway</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>Not available</td> </tr> <tr> <td>Hispanic</td> <td>Not available</td> </tr> <tr> <td>White</td> <td>Not available</td> </tr> <tr> <td>African American</td> <td>Not available</td> </tr> <tr> <td>2+ Races</td> <td>Not available</td> </tr> <tr> <td>EL</td> <td>Not available</td> </tr> <tr> <td>SED</td> <td>Not available</td> </tr> <tr> <td>SWD</td> <td>Not available</td> </tr> </tbody> </table> <p>Data Source: CA School Dashboard Note: College/Career Readiness data unavailable in CA School Dashboard as of January 2023</p>	2021-22 Results		Schoolwide	Not available	Hispanic	Not available	White	Not available	African American	Not available	2+ Races	Not available	EL	Not available	SED	Not available	SWD	Not available			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Target</td> <td>Exceed 2021-22 percentage schoolwide and all numerically significant student groups</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Target	Exceed 2021-22 percentage schoolwide and all numerically significant student groups
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<p>Pupil Achievement Increase the annual percentage of All Students and Student Groups passing AP exams with a score of 3 or higher</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Schoolwide</td> <td>Not available</td> </tr> <tr> <td>Hispanic</td> <td>Not available</td> </tr> <tr> <td>White</td> <td>Not available</td> </tr> <tr> <td>African American</td> <td>Not available</td> </tr> <tr> <td>2+ Races</td> <td>Not available</td> </tr> <tr> <td>EL</td> <td>Not available</td> </tr> <tr> <td>SED</td> <td>Not available</td> </tr> <tr> <td>SWD</td> <td>Not available</td> </tr> </tbody> </table> <p>Data Source: CA School Dashboard Note: College/Career Readiness data unavailable in CA School Dashboard as of January 2023</p>	2021-22 Results		Schoolwide	Not available	Hispanic	Not available	White	Not available	African American	Not available	2+ Races	Not available	EL	Not available	SED	Not available	SWD	Not available			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Target</td> <td>Exceed 2021-22 percentage schoolwide and all numerically significant student groups</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Target	Exceed 2021-22 percentage schoolwide and all numerically significant student groups
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Other Pupil Outcomes Maintain a compliant and accessible Work Experience Education (WEE) Program	2020-21 Source: Local Reporting Met compliance requirements set forth by the California Department of Education	2021-22 Results WEE Program remains compliant and available to all students for the 2021-22 school year Data Source: Locally Reported			Desired Outcome for 2023-24 Provide a compliant WEE Program for students who want to participate in work-based learning opportunities

Actions

Action #	Title	Description	Total Funds	Contributing
Action 1	Standards Aligned Course of Study and Curriculum for All Students	a) Altus Pathways Advisory Council (APAC) will review, update, and monitor course of study alignment with Common Core State Standards (CCSS), English Language Development (ELD) Standards, and Next Generation Science Standards (NGSS). b) Curriculum and Professional Development Department staff will review, update, and monitor course of study alignment with UC a-g and NCAA requirements. c) APAC will customize Edgenuity, online learning curriculum, to ensure academic rigor and alignment to the Smarter Balanced ELA and Mathematics Assessments Blueprint. d) Instructional staff will inform and educate students, parents and family members on the benefits of taking advanced coursework, including Accelerated, Honors and Advanced Placement (AP). e) APAC will develop and refine curriculum and instructional materials that are multicultural and diverse.	\$183,272	No

<p>Action 2</p>	<p>Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students</p>	<ul style="list-style-type: none"> a) Provide Chromebooks and internet services to families in need of home technology to increase access and equity to the instructional program – close the digital divide. b) APAC will develop curriculum that is customized and blended for English Learners, with the Universal Design Learning (UDL) Guidelines to ensure all students can access and participate in meaningful, relevant, and challenging learning opportunities. c) Instructional staff will deliver Integrated English Language Development (ELD) to support all English Learners with their acquisition of core content knowledge. d) Instructional staff will deliver Designated English Language Development (ELD) instruction through blended ELD courses to all English Learners according to grade level and language proficiency, and EL typology to support their development of critical language skills needed for content learning in English. e) Instructional staff will utilize Achieve3000, a comprehensive literacy program, to provide differentiated instruction per individual student reading levels, so English Learners are able to build literacy, content area knowledge, and accelerate learning gains within the school year. f) Instructional staff will utilize BrainPop and BrainPop ELL, a web-based comprehensive English language learning program, to provide ELL-specific supports, explicit instruction of grammar concepts, academic vocabulary, and access to content area knowledge. g) Teachers will assign supplemental curriculum for English Learners through Edgenuity MyPath Individual Learning Plans (ILPs) to accelerate academic skill development and close the achievement gap in in ELA and Math. 	<p>\$42,917</p>	<p>Yes</p>
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Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> <li data-bbox="659 228 1696 375">h) Instructional staff will conduct outreach and recruitment to English Learner students with the focus on providing equitable access to the same educational program and services as all students, including access to Accelerated, Honors and Advanced Placement (AP). <li data-bbox="659 412 1696 558">i) Ongoing Equity and Inclusion focused Professional Learning Communities, to ensure accessibility, equity, and achievement for high-risk student groups and historically underserved students to improve opportunities and readiness for college/career. <li data-bbox="659 596 1696 742">j) Counselors and instructional staff collaborating to assign Edgenuity Prescriptive Testing courses to qualifying students to promote recovery of instructional time and increase pacing towards high school graduation. 		

<p>Action 3</p>	<p>College/Career Pathways for All Students</p>	<ul style="list-style-type: none"> a) Curriculum and Professional Development staff to ensure that the course offerings list meets the demands and requirements of college, university, career and military pathways. b) School staff will continue to offer CTE courses and Certification programs which are aligned to CTE Model Curriculum Standards. c) School staff will facilitate an annual Career Industry and College Week to students which includes informational presentations and workshops facilitated by field experts and representatives to educate students on post-secondary pathways. d) Counseling staff will inform all high school students, parents and family members regarding benefits of early college credit opportunities and important registration deadlines. e) Counseling staff will provide students, parents and family members with information and training related to Dual Enrollment at Open House Events, Senior Night Events, Family Learning Series and workshops hosted by community colleges. f) Counseling staff will inform and educate students on work-based learning opportunities, including Work Experience Education Program and Service Learning. g) School staff will administer Advanced Placement (AP) exams to students who want to earn college credit and placement at a school site. h) Instructional staff will support grade 12 students completing a Pathways Portfolio, a graduation course requirement that promotes digital literacy and preparation for post-high school pathways, including college, university, military and workforce. i) Counseling staff will utilize School Pathways SIS College/Career measures tags and CCI Report page to monitor individual high 	<p>\$107,154</p>	<p>No</p>
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Action #	Title	Description	Total Funds	Contributing
		<p>school student progress towards meeting Approaching and Prepared criteria.</p> <p>j) Instructional staff will utilize grade 12 SharePoint technology to update student progress towards meeting California School Dashboard CCI prepared criteria at January, March and May 2022 Instructional Meetings to calculate College/Career readiness rate projections.</p>		

Goal Analysis for 2021-22

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Audeo Valley was successful implementing the three planned actions related to Goal 2. There are no substantive differences to report. Overall, the school was able to assign a broad course of student to all students, implement the State Standards and maintain a UC a-g approved course offerings list. The school was able to provide a Chromebook and internet data plan to all students in need of home technology to ensure equity and access – all students are able to access the full curriculum and course offerings, including Honors, AP and CTE courses.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Differences in estimated actual and budgeted expenditures were primarily due to:

Action: 2.1

Budgeted Expenditures: \$194,471

Actual Expenditures: \$86,052

Material Difference: \$108,419

Explanation: When the school’s Preliminary Budget was developed, staff anticipated enrollment growth and the need for additional staff to provide deliver instruction and curriculum to students. Audeo Valley did not experience the anticipated enrollment growth and thus Goal 2 Action 1 expenditures decreased by \$108,419 due to the budgeted FTE positions not being filled.

Action: 2.2

Budgeted Expenditures: \$25,119

Actual Expenditures: \$39,418

Material Difference: \$14,299

Explanation: The School spent an additional \$14,299 on Goal 2 Action 2 due to increased student demand for Chromebooks. These Chromebooks give students full and equal access to the instructional program.

Action: 2.3

Budgeted Expenditures: \$101,996

Actual Expenditures: \$0

Material Difference: \$101,996

Explanation: As previously mentioned, the School was able to successfully implement the planned actions related to Goal 2, including providing a robust Career and Technical Education (CTE) Program. When the Preliminary Budget was developed, the school estimated to receive additional funding related to career education pathways for Goal 2 Action 3; while the school did not receive this projected funding, staff adjusted the instructional/curriculum approach to still offer this career preparation and pathway to all students.

An explanation of how effective the specific actions were in making progress toward the goal.

Based upon analysis of the LCAP's measurable outcomes, educational partners believe that Goal 2 actions are providing all students with access to a well-rounded education and preparing them for future college and career pathways. In particular, the school's curriculum continues to be standards-aligned, rigorous and infused with technology. 100% of core courses are aligned to CCSS and NGSS. Additionally, ELA and Social Science courses are 100% aligned to ELD standards. These standards-aligned and UC A-G approved courses are made possible by teachers serving on APAC assignments that focus on the development of the school's curriculum. It was also encouraging to see 20 completed Articulated Credits and 8 Advanced Placement (AP) courses.

Goal 2 actions focused on implementation of the ELD Program ensure that English Learners are engaged in school activities, earning credits, making progress towards grade level advancement and developing language skills/knowledge.

There is consensus amongst the school community that there is a need to improve the overall percentage of students completing UC a-g requirements and CTE Pathways. Instructional staff believe that Action 3 which is focused on college/career readiness can be enhanced. Additional steps will be taken to educate, inform and support students and family members on preparing for post-high school pathways.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

For the 2022-23 LCAP, the school will maintain three actions related to Goal 2. Enhancements have been made to Action 3 which is focused on preparing all students for college/career pathways. These enhancements include strategies related to increasing student knowledge of existing programs and monitoring systems that staff can implement. The school is committed to improving the College/Career Indicator as measured by the California School Dashboard, but realize that this is a challenging Academic Performance Indicator for most DASS schools.

The school has added the following metrics to Goal 2 to improve alignment with the California State Priorities: Standards Aligned Instructional Materials, AP Exam Scores and UC a-g Completion Rates.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description
Goal 3	Implement a targeted and data informed professional learning system to increase teacher effectiveness and promote high-quality instruction schoolwide.

An explanation of why the LEA has developed this goal.

Instructional staff need ongoing and sustained professional development to improve student achievement and meet the diverse educational needs of the school community.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24				
<p>Implementation of State Standards</p> <p>90% of teachers will participate in at least 60 hours of annual professional development focused on implementation of the academic content and performance standards for all pupils, including English Learners</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <td>2021-22 Results</td> </tr> <tr> <td>100% of teachers</td> </tr> </table> <p>Data Source: Locally Reported</p>	2021-22 Results	100% of teachers			<table border="1"> <tr> <td>Desired Outcome for 2023-24</td> </tr> <tr> <td>>90% of teachers</td> </tr> </table>	Desired Outcome for 2023-24	>90% of teachers
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<p>Implementation of State Standards</p> <p>90% of teachers will participate in at least 10 hours of annual math professional development focused on implementation of the curriculum frameworks and content standards</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <td>2021-22 Results</td> </tr> <tr> <td>100% of teachers</td> </tr> </table> <p>Data Source: Locally Reported</p>	2021-22 Results	100% of teachers			<table border="1"> <tr> <td>Desired Outcome for 2023-24</td> </tr> <tr> <td>>90% of teachers</td> </tr> </table>	Desired Outcome for 2023-24	>90% of teachers
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<p>Implementation of State Standards</p> <p>English Learner Achievement Department (ELAD) will provide six annual trainings focused on Assessment, Curriculum, Equity, and Instruction</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 250 1039 289">2021-22 Results</th> </tr> <tr> <td data-bbox="716 289 1039 337">10 ELAD trainings</td> </tr> <tr> <td data-bbox="716 337 1039 370">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	10 ELAD trainings	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 250 2047 321">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 321 2047 393">At least six annual ELAD trainings</td> </tr> </table>	Desired Outcome for 2023-24	At least six annual ELAD trainings
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<p>Implementation of State Standards</p> <p>90% of instructional staff will complete Leading Edge Certification (LEC) within three years of their initial employment</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 688 1039 727">2021-22 Results</th> </tr> <tr> <td data-bbox="716 727 1039 776">100% of teachers</td> </tr> <tr> <td data-bbox="716 776 1039 808">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	100% of teachers	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 688 2047 760">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 760 2047 808">>90% of instructional staff</td> </tr> </table>	Desired Outcome for 2023-24	>90% of instructional staff
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Desired Outcome for 2023-24										
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<p>Implementation of State Standards</p> <p>90% of staff will report high levels of training relevance as indicated by an average 4 rating on training evaluations</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 1050 1039 1089">2021-22 Results</th> </tr> <tr> <td data-bbox="716 1089 1039 1138">98% of staff</td> </tr> <tr> <td data-bbox="716 1138 1039 1170">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	98% of staff	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 1050 2047 1122">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 1122 2047 1170">>90% of instructional staff</td> </tr> </table>	Desired Outcome for 2023-24	>90% of instructional staff
2021-22 Results										
98% of staff										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
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Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24					
<p>School Climate 90% of students surveyed will report high levels of satisfaction with their overall educational experience at Audeo Valley</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 250 1039 293">2021-22 Results</th> </tr> <tr> <td data-bbox="716 293 1039 337">100% of students</td> </tr> <tr> <td data-bbox="716 337 1039 367">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	100% of students	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 250 2047 293">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 293 2047 367">>90% of students</td> </tr> </table>	Desired Outcome for 2023-24	>90% of students
2021-22 Results										
100% of students										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
>90% of students										
<p>School Climate 90% of parents and family members surveyed will report high levels of satisfaction with their child’s overall educational experience at Audeo Valley</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 615 1039 659">2021-22 Results</th> </tr> <tr> <td data-bbox="716 659 1039 703">96% of parents and family</td> </tr> <tr> <td data-bbox="716 703 1039 732">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	96% of parents and family	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 615 2047 659">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 659 2047 732">>90% of parents and family members</td> </tr> </table>	Desired Outcome for 2023-24	>90% of parents and family members
2021-22 Results										
96% of parents and family										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
>90% of parents and family members										

Actions

Action #	Title	Description	Total Funds	Contributing
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<p>Action 1</p>	<p>Professional Development Focused on Improving Academic Performance for All Students</p>	<ul style="list-style-type: none"> a) Curriculum and Professional Development Department staff will design and develop a Professional Learning Calendar and Catalog based upon Strategic Initiatives and staff needs. b) Altus University (AU) professional development trainings to increase teacher effectiveness in implementing Common Core State Standards (CCSS), Next Generation Science Standards (NGSS) and English Language Development (ELD) Standards. c) AU professional development trainings for staff focused on increasing skill and knowledge related to Career Technical Education (CTE). d) AU professional development trainings to increase teacher online instructional delivery, including Leading Edge Certification (LEC), a national certification for educational technology. e) Specialized training opportunities for Special Education staff related to IEP compliance, assessments and differentiated instruction – facilitated by the Special Education Coordinator, School Psychologists or SELPA. f) AU professional development trainings focused on differentiation of curriculum and instruction for all students, including GATE certification. g) AU professional development trainings and mentorships focused on staff leadership development, including Executive Studies and Fellows Projects which focus on innovating and improving programs or services related to Strategic Initiatives. h) AU professional development trainings focused on supporting new teachers, including topics related to engaging unique pupils, data-informed decision making, MTSS implementation, technology systems, independent study compliance and vision/mission/values. 	<p>\$41,841</p>	<p>No</p>
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Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> <li data-bbox="659 228 1696 302">i) AU professional development trainings focused on supporting teachers who do not meet annual scorecard performance targets. <li data-bbox="659 337 1696 480">j) AU professional development trainings focused on supporting the whole child: Physical, mental, and social-emotional needs of students, including Youth Mental Health First Aid Training (YMHFA) and Suicide Prevention and Intervention. <li data-bbox="659 521 1696 626">k) Provide ALICE Training and collaboration opportunities to all school employees, focused on how to prevent, mitigate, respond to, and recover from a violent critical incident. 		

<p>Action 2</p>	<p>Professional Development Focused on Improving Academic Performance for English Learners, Low-Income students, and Foster Youth</p>	<ul style="list-style-type: none"> a) The English Learner Achievement Department (ELAD) will provide training, support, coaching to instructional staff on the following topics related to the English Learner Plan: Designated ELD, initial and summative ELPAC administration, data analysis, evidence based instructional strategies, curriculum customization and EL monitoring and reclassification on Ellevation. b) Math specialist will provide teachers, education specialists, and CTRs professional development focused on supporting English Learners with effective use of the curriculum and instructional strategies. This will help English Learners access grade level content and enhance academic vocabulary. c) Achieve3000 training, coaching and support for instructional staff which is focused on program integration, best practices, and data analysis which will improve student literacy skills. d) Specialized professional learning for instructional staff including Writing Redesigned for Innovative Teaching Equity (WRITE) offered by San Diego County Office of Education (SDCOE) which is focused on improving underserved student groups' literacy skills and academic achievement. e) AU professional development trainings for staff focused on implicit bias and how to cultivate reflective and positive discussion with students. f) Embed social-emotional learning activities in all AU professional development offerings to increase teacher knowledge and skills related to this area. g) Specialized college/career readiness training for staff, including Advancement Via Individual Determination (AVID), designed to increase the percentage of low-income students to complete UC a-g requirements. 	<p>\$10,397</p>	<p>Yes</p>
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Action #	Title	Description	Total Funds	Contributing
		h) Trainings for school counselors focused on preparing Low-Income, Foster Youth, or first-generation students to enter college. i) AU professional development trainings for staff focused on research-based strategies and tools to support Homeless and Foster Youth engagement in school with a focus on Trauma Informed Practices for Schools.		

Goal Analysis for 2021-22

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions related to Goal 3 were implemented for the 2021-22 school year. There are no substantive differences to report. As a result, the school’s professional learning system is providing staff with training focused on instruction, curriculum, equity and inclusion, mental health, social-emotional learning, data analysis and leadership studies/development. As of April 2022, more than 90% of teachers are on-track to participate in at least 60 hours of annual professional development and 10 hours of math.

The school’s professional learning system, Altus University, continues to be available to all segments of the workforce. While the majority of Altus University sessions are facilitated online through Microsoft Teams, some sessions are offered in-person. Educational partners continue to report high levels of satisfaction with trainings relevancy, formats/methods and topics.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Differences in estimated actual and budgeted expenditures were primarily due to:

Action: 3.1

Budgeted Expenditures: \$34,041

Actual Expenditures: \$24,547

Material Difference: \$9,494

Explanation: The School budgeted professional development for new teachers. As previously mentioned, since the budgeted positions for new teachers were not filled, the budget for professional development was decreased by \$9,494 for Goal 3 Action 1.

Action: 3.2

Budgeted Expenditures: \$7,413

Actual Expenditures: \$0

Material Difference: \$7,413

Explanation: Goal 3 Action 2 was underspent by \$7,413 due to AVID expenditures realigned to Goal 1 Action 5 and Achieve 3000 realigned to Goal 2 Action 5. WRITE training was not provided to staff as anticipated in the original budget.

An explanation of how effective the specific actions were in making progress toward the goal.

Based upon an analysis of Goal 3 metrics, the school is providing a professional learning system that meets the needs of staff and improves teaching and learning schoolwide. 100% of teachers participated in at least 60 hours of professional learning with 10 hours focused in mathematics.

Instructional staff report high-levels of satisfaction with the professional learning system, particularly the virtual format because it is interactive, provides screen sharing capabilities, and sessions are recorded so staff members who are unable to attend a live session have access to on demand training. Some of the specialized professional development sessions provided to instructional staff this school year include: Leading Edge Certification (LEC), Writing Redesigned for Teaching and Equity (WRITE), and AVID. 98% of staff reported high levels of training relevance.

The Equity and Inclusion Department provided professional development focused on supporting underserved student groups, including Homeless and Foster Youth, English Learners, and Low Income. There have been 10 trainings specifically focused on English Learner student achievement offered to staff for the 2021-22 school year. Each session is focused on providing strategies, resources and supports that will ensure equity and access for English Learner students. In addition, there have been AU sessions focused solely on specific content areas such as Mathematics, English Language Arts, Social Sciences, Sciences, and Electives. These AU sessions build the capacity of participants to use frameworks, standards alignment documents, and instructional pacing guides to support teaching content standards.

AU instructors include teachers, education specialists, subject matter experts and administrators. AU instructors facilitate data analysis during each session. Instructional data analyzed include Illuminate Learning Checks, End of Course Exams, Smarter Balanced Interim Assessments and Measures of Academic Progress by NWEA.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Educational partners remain satisfied with the seven metrics related to Goal 3. And the two actions related to Goal 3 will remain in place. However, Action 2 will be enhanced to provide staff with training and support focused on implementation of Ellevation – a program designed to improve data informed instructional planning and monitoring of English Learner students. The school will expand ALICE Training to all

school employees based upon input gathered from instructional staff – which will improve overall readiness for a potential violent incident in a school setting.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description
Goal 4	Provide a safe environment and supportive school culture for all educational partners to teach and learn.

An explanation of why the LEA has developed this goal.

Students, parents, family members and staff require a learning environment that is safe, distraction-free and professional.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24								
School Climate Maintain a <u>Suspension Rate</u> at 1.5% or less for All Students and Student Groups	Note: 2021-22 is the first year of operation – baseline data does not exist	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Suspension Rate</td> <td>0%</td> </tr> </tbody> </table> <p>Data Source: CA School Dashboard</p>	2021-22 Results		Suspension Rate	0%			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Suspension Rate</td> <td><1.5%</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Suspension Rate	<1.5%
2021-22 Results													
Suspension Rate	0%												
Desired Outcome for 2023-24													
Suspension Rate	<1.5%												
School Climate Maintain an <u>Expulsion Rate</u> at 1.0% or less for All Students and Student Groups	Note: 2021-22 is the first year of operation – baseline data does not exist	<table border="1"> <thead> <tr> <th colspan="2">2021-22 Results</th> </tr> </thead> <tbody> <tr> <td>Expulsion Rate</td> <td>0%</td> </tr> </tbody> </table> <p>Data Source: CA School Dashboard</p>	2021-22 Results		Expulsion Rate	0%			<table border="1"> <thead> <tr> <th colspan="2">Desired Outcome for 2023-24</th> </tr> </thead> <tbody> <tr> <td>Expulsion Rate</td> <td><1%</td> </tr> </tbody> </table>	Desired Outcome for 2023-24		Expulsion Rate	<1%
2021-22 Results													
Expulsion Rate	0%												
Desired Outcome for 2023-24													
Expulsion Rate	<1%												

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24					
<p>School Climate More than 90% of students surveyed annually will report high levels of <u>School Safety</u> satisfaction</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="724 250 1031 289">2021-22 Results</th> </tr> <tr> <td data-bbox="724 289 1031 337">97% of students</td> </tr> <tr> <td data-bbox="724 337 1031 370">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	97% of students	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1732 250 2039 321">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1732 321 2039 370">>90% of students</td> </tr> </table>	Desired Outcome for 2023-24	>90% of students
2021-22 Results										
97% of students										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
>90% of students										
<p>School Climate More than 90% of parents surveyed annually will report high levels of <u>School Safety</u> satisfaction</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="724 505 1031 544">2021-22 Results</th> </tr> <tr> <td data-bbox="724 544 1031 592">97% of parents and family</td> </tr> <tr> <td data-bbox="724 592 1031 625">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	97% of parents and family	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1732 505 2039 576">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1732 576 2039 641">>90% of parents and family members</td> </tr> </table>	Desired Outcome for 2023-24	>90% of parents and family members
2021-22 Results										
97% of parents and family										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
>90% of parents and family members										
<p>School Climate Maintain a <u>School Safety Plan</u> that meets the needs of educational partners and is compliant</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="724 760 1031 799">2021-22 Results</th> </tr> <tr> <td data-bbox="724 799 1031 1010">School Safety Plan has been reviewed and updated by educational partners to meet their needs and remain compliant for the 2021-22 school year</td> </tr> <tr> <td data-bbox="724 1010 1031 1042">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	School Safety Plan has been reviewed and updated by educational partners to meet their needs and remain compliant for the 2021-22 school year	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1732 760 2039 831">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1732 831 2039 977">Annually review and update the School Safety Plan to meet the needs of educational partners and remain compliant</td> </tr> </table>	Desired Outcome for 2023-24	Annually review and update the School Safety Plan to meet the needs of educational partners and remain compliant
2021-22 Results										
School Safety Plan has been reviewed and updated by educational partners to meet their needs and remain compliant for the 2021-22 school year										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
Annually review and update the School Safety Plan to meet the needs of educational partners and remain compliant										

Actions

Action #	Title	Description	Total Funds	Contributing
Action 1	Safe and Supportive Schools for All Students	<p>a) Executive School Safety Committee will meet regularly to implement the School Safety Plan, and adjust as needed.</p> <p>b) A designated Safety Ambassador at each Resource Center that participates in quarterly trainings, shares information with colleagues, implements safety protocols and discuss key learnings from ALICE Trainings (preparation for violent critical incidents in a school setting).</p> <p>c) Ensure effective process for reviewing and updating equipment and tools (communication systems, emergency response kits, personal protective equipment, and automatic door locking system).</p> <p>d) Provide nursing services to support student overall health and social-emotional well-being.</p> <p>e) Provide students and parents with opportunities for input into safety planning.</p>	\$49,109	No

Action #	Title	Description	Total Funds	Contributing
Action 2	Social, Emotional and Behavioral Support Systems for All Students	<ul style="list-style-type: none"> a) Healthy Youth Therapist to provide counseling services, facilitate student referrals and case management to meet the social-emotional, mental health and physical needs of each student. b) Healthy Youth Department will provide a Wellness Week focused on themes such as student Connection and Self-Care. c) Character and Leadership Development Program to promote health, wellness, and academic achievement. d) Instructional staff will provide small group learning environments in the resource center and/or in distance learning that promotes positive communication, behavior, and accountability. e) School staff will update the school website to provide families with information related to available food resources, health and wellness services. 	\$49,845	No

Action #	Title	Description	Total Funds	Contributing
Action 3	Social, Emotional and Behavioral Support Systems for Low-Income students and Foster Youth	<ul style="list-style-type: none"> a) Incoming Foster Youth students are tagged by school enrollment staff in SIS to enable the Homeless and Foster Youth Liaison to ensure that their academic, physical, mental health, and social-emotional needs are met. b) Homeless and Foster Youth Liaison will provide ongoing case management services and collaborate with instructional staff as needed. c) Healthy Youth Therapist to provide additional and targeted counseling services and case management to low-income students and foster youth. d) Healthy Youth Department will provide Resilience in Student Education (RISE), a series of live interactive broadcasts focused on the Social and Emotional Core Competencies. e) Nutrition Program to promote student health and well-being. 	\$42,691	Yes

Goal Analysis for 2021-22

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions related to Goal 4 were successfully implemented. There are no substantive differences. Students, parents and family members report high levels of satisfaction with school safety and support. Due to the school’s instructional design, staff develop positive and sustained relationships with students, parents and family members. This allows the school to quickly identify the potential academic, social-emotional, behavior and physical needs of students and respond with the appropriate resources/services.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Differences in estimated actual and budgeted expenditures were primarily due to:

Action: 4.2

Budgeted Expenditures: \$20,922

Actual Expenditures: \$23,815

Material Difference: \$2,893

Explanation: The School overspent by \$2,893 due to an increase in hours spent by the Healthy Youth Therapist providing counseling services to students.

Action: 4.3

Budgeted Expenditures: \$24,119

Actual Expenditures: \$20,970

Material Difference: 3,149

Explanation: Goal 4 Action 3 decreased by \$3,149 due to meal program expenditures being lower than anticipated in the original budget.

An explanation of how effective the specific actions were in making progress toward the goal.

Based upon an analysis of the LCAP's metrics, the school is providing a safe environment and supportive culture to students and parents. As of April 2022, more than 90% of students and parents report high levels of safety satisfaction. Furthermore, there were no student suspensions or expulsions for the 2021-22 school year.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The school will maintain the five metrics related to School Climate. In addition, there will continue to be three actions to carry out Goal 4. The school was able to enhance Action 1 by providing ALICE training to staff which is focused on planning and preparing for a critical incident in a school setting.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description
Goal 5	Provide innovative, engaging and a community-based resource center to service and support students, parents and family members.

An explanation of why the LEA has developed this goal.

Meaningful educational partner engagement and community connectedness are essential elements to transforming lives.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24
Basic 100% of facilities are determined to be in Good Repair status, clean, safe, and functional for teaching and learning	Note: 2021-22 is the first year of operation – baseline data does not exist	2021-22 Results 100% of school facilities Data Source: Locally Reported			Desired Outcome for 2023-24 100% of school facilities

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24
<p>Parental Involvement</p> <p>Equity and inclusion staff will maintain or increase opportunities for parental and family member participation for low-income, English learners and foster youth students in trainings, advisory meetings and school events</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<p>2021-22 Results</p> <p>The following parental participation opportunities were provided:</p> <ul style="list-style-type: none"> • Title I Family Resource Night • English Learners Advisory Committee Meetings • Open House and Senior Night Events • Family Learning Series • School Site Council Meetings • College & Career Week • School Board Meetings <p>Data Source: Locally Reported</p>			<p>Desired Outcome for 2023-24</p> <p>Maintain or expand opportunities for parental participation for low-income, English learners and foster youth students</p>
<p>Parental Involvement</p> <p>Special education staff will maintain or increase opportunities for parental and family member participation for students with exceptional needs in advisory meetings, school events and conferences</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<p>2021-22 Results</p> <p>The following parental participation opportunities were provided:</p> <ul style="list-style-type: none"> • Post-secondary transition meetings to discuss student outcomes • SELPA community advisory meetings for special education • IEP educational benefit meetings in addition to annual meetings and triennial meetings <p>Data Source: Locally Reported</p>			<p>Desired Outcome for 2023-24</p> <p>Maintain or expand opportunities for parental and family member participation for students with exceptional needs</p>

Metric	Baseline	Year 1 Outcome: 2021-22 Results	Year 2 Outcome: 2022-23 Results	Year 3 Outcome: 2023-24 Results	Desired Outcome for 2023–24					
<p>Parental Involvement</p> <p>Maintain formal partnership with community-based organizations that support the academic, physical, and social-emotional needs of students, parents and family members</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 250 1039 289">2021-22 Results</th> </tr> <tr> <td data-bbox="716 289 1039 354">8 community-based partnerships</td> </tr> <tr> <td data-bbox="716 354 1039 386">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	8 community-based partnerships	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 250 2047 289">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 289 2047 402">Maintain community-based partnerships that support the unique needs of all educational partners</td> </tr> </table>	Desired Outcome for 2023-24	Maintain community-based partnerships that support the unique needs of all educational partners
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8 community-based partnerships										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
Maintain community-based partnerships that support the unique needs of all educational partners										
<p>Parental Involvement</p> <p>Provide six Family Learning Series Trainings to all parents and family members</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 724 1039 763">2021-22 Results</th> </tr> <tr> <td data-bbox="716 763 1039 828">Nine Family Learning Series were provided</td> </tr> <tr> <td data-bbox="716 828 1039 860">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	Nine Family Learning Series were provided	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 724 2047 763">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 763 2047 844">At least six annual Family Learning Series offered to parents and family members</td> </tr> </table>	Desired Outcome for 2023-24	At least six annual Family Learning Series offered to parents and family members
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Nine Family Learning Series were provided										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
At least six annual Family Learning Series offered to parents and family members										
<p>Parental Involvement</p> <p>90% of parents will report that Resource Centers provide innovative learning opportunities for students</p>	<p>Note: 2021-22 is the first year of operation – baseline data does not exist</p>	<table border="1"> <tr> <th data-bbox="716 1016 1039 1055">2021-22 Results</th> </tr> <tr> <td data-bbox="716 1055 1039 1120">97% of parents and family members</td> </tr> <tr> <td data-bbox="716 1120 1039 1153">Data Source: Locally Reported</td> </tr> </table>	2021-22 Results	97% of parents and family members	Data Source: Locally Reported			<table border="1"> <tr> <th data-bbox="1724 1016 2047 1055">Desired Outcome for 2023-24</th> </tr> <tr> <td data-bbox="1724 1055 2047 1120">>90% of parents and family members</td> </tr> </table>	Desired Outcome for 2023-24	>90% of parents and family members
2021-22 Results										
97% of parents and family members										
Data Source: Locally Reported										
Desired Outcome for 2023-24										
>90% of parents and family members										

Actions

Action #	Title	Description	Total Funds	Contributing
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<p>Action 1</p>	<p>Engagement Opportunities for All Students</p>	<ul style="list-style-type: none"> a) School staff will provide opportunities for students, parents, and family members to receive school information and resources at Open House and Senior Night Events. b) School staff will provide a Family Learning Series, training and collaboration opportunities for parents and family members. c) Instructional staff will provide individual training and support to parents and family members related to the following web-based school programs: SIS Student-Parent Portal, Edgenuity, Achieve3000 and Naviance. d) School staff will maintain a School Alumni Community for graduates to stay connected, speak at school events, and participate in Senior Exhibition Presentations as panel members. e) Technology and Operations staff will maintain an innovative resource center, enhanced with educational technology, that engage students in futuristic learning environments that inspire engagement and achievement. f) School staff will maintain facilities, equipment and instructional materials to meet the “best practices” standards for Next Generation Science Standards (Audeo Valley) lab work. g) Instructional staff will utilize ParentSquare to engage and communicate with students, parents and family members regarding the educational program. h) Communications Department staff will update the school’s website features and content to provide accurate and timely information to parents and community members. i) School staff will update the school’s online Tech Tool Library that provides students with access to subject specific resources and 	<p>\$288,885</p>	<p>No</p>
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Action #	Title	Description	Total Funds	Contributing
		digital tools for creativity, critical thinking, collaboration and communication.		
Action 2	Engagement Opportunities for English Learners, Low-Income students, and Foster Youth	<ul style="list-style-type: none"> a) Provide bus passes to Foster Youth to increase access to the resource center for educational support and services. b) Facilitate interactive English Learners Advisory Committee (ELAC) meetings to increase parent participation and input into the English Learner Plan, including an annual Needs Assessment. c) Engage parents of English learner students to seek feedback on existing ELD Programs and potential barriers to learning. d) Provide translated materials and resources for parents and family members of English Learners. e) Designated translators and/or bilingual staff at resource centers with high enrollment of non-English speaking families. 	\$500	Yes

Goal Analysis for 2021-22

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All Goal 5 actions were implemented as designed. As a result, there are no substantive differences to report. The school provided an innovative and engaging resource center which is conveniently located in the community in which students and families live and work. The school remains committed to providing multiple opportunities, formats and methods for parental involvement. There is a concerted effort to engage parents of English learner students and students with exceptional needs.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Differences in estimated actual and budgeted expenditures were primarily due to:

Action: 5.1

Budgeted Expenditures: \$277,564

Actual Expenditures: \$342,626

Material Difference: \$65,062

Explanation: Goal 5 Action 1 increased due to higher costs for maintaining resource centers, equipment and instructional materials as a result of the current economic conditions (inflation).

An explanation of how effective the specific actions were in making progress toward the goal.

Based upon analysis of the LCAP metrics, the school continues to provide innovative, engaging and community-based resource centers to service and support students, parents and family members. Upon a facility inspection, all school sites were determined to be in Good Repair status for teaching and learning.

In terms of futuristic school settings, 97% of parents and family members reported that their child's resource center provides them with innovative learning opportunities. The school has also enhanced the Family Learning Series, which is ongoing and sustained training for parents and family members focused on their individual needs. The Family Learning Series is also committed to empowering parents and family members to be part of the school planning process – which includes reviewing schoolwide student engagement, achievement and college/career readiness data. There were nine FLS offered in the 2021-22 school year. And lastly, the school increased parental involvement opportunities, with emphasis on professional learning and collaboration with parents of students with exceptional needs and English learners.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The school has incorporated the following metrics to be aligned with the California Eight State priorities: EL Parental Involvement and Special Education Parental Involvement. There will continue to be two actions related to Goal 5. However, the school will continue to converse, survey and meet with parents and family members throughout the year to develop engagement methods/formats that will lead to increase parental involvement.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2022-23

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$628,826	\$61,452

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
24.65%	0%	\$0	24.65%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

N/A

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Audeo Valley has an enrollment of unduplicated pupils which exceeds 71% of total enrollment. The school’s percentage to increase or improve services for unduplicated students is 24.65% and the estimated increased apportionment is \$628,826. Overall, services for English Learners, Low Income and Foster Youth are being increased or improved through a range of targeted actions determined by educational partners that provides services for all groups, or principally directed to a single group. These targeted actions are determined by engaging educational partners, identifying potential needs, and designing services/programs that will increase engagement, elevate academic achievement and prepare for college/career pathways.

Goal 1, Action 2: Evaluate English Language Proficiency for English Learners: This action is based on educational partners expressing a need to improve academic outcomes for English learner students due to English Language Acquisition needs. To address this need, the school's English Learner Achievement Department (ELAD) staff will develop evidence-based best practices to utilize language achievement data, including individual ELPAC scores, formative and summative core content assessment results to make informed decisions related to English learner plan implementation and respond to individual student needs. Best practices developed by ELAD will be systematically shared with instructional staff to ensure successful implementation to all English learner student schoolwide. The school coordinator will conduct both informal and formal teaching observations throughout the school year to evaluate, provide coaching and support to teachers focused on implementation of established ELD best practices. The school expects this action to improve the percentage of English language students who are making progress towards English language proficiency (ELPI) and the annual reclassification rate.

Goal 1, Action 4: Academic Instruction and Support for English Learners, Low-Income and Foster Youth: Educational partners, particularly instructional staff, have reported a need for additional staff to provide one-on-one and small group instruction opportunities focused on Mathematics and ELA. To address this need, Certificated Teacher Resources (CTRs) will provide additional and targeted tutoring to increase progress and course completion rates. In addition, the school will utilize and prioritize the time of other personnel, including Counselors, Equity and Inclusion Department staff and Homeless and Foster Youth Liaison to work collaboratively with teachers to ensure effective implementation of the MTSS Framework. The school expects these actions to improve engagement and achievement indicators for English Learners, Low-Income and Foster Youth. Effectiveness of this action will be measured by progress on the following Goal 1 metrics: Smarter Balanced Assessments, Measures of Academic Progress, Graduation Rate, Chronic Absenteeism Rate, Student Participation/Attendance Rate and Student Confidence Surveys.

Goal 1, Action 7: Systematic Monitoring of Academic Performance for English Learners, Low Income and Foster Youth: This action is based on the school's need to improve student outcomes for at-risk student groups, as identified by educational partners. Educational partners specifically want English Learners, Low Income and Foster Youth students to improve their average Distance from Standard on ELA and Smarter Balanced Assessments. To address this need, the school will utilize Ellevation to monitor ELs, Long-Term ELs, newcomer and RFEP students to ensure adequate progress is being made throughout the school year and align instructional and supplemental supports as needed. In addition, the school coordinator will support and coach teachers on monitoring English learner, Low Income and Foster Youth student progress and achievement in real time using Participation and Credit Monitoring instruments and deploy increased and intensified intervention as prescribed by the school's MTSS Framework. And lastly, school Data and Assessment Data Department staff will prepare a Monthly Storybook that summarizes student group performance on specific achievement indicators, including Participation/Attendance, Chronic Absenteeism and Credit Completion to inform the decision-making progress related to instruction, curriculum, equity/inclusion and professional learning systems. The school expects that these targeted actions will close academic performance gaps that may exist for students of underserved groups. Effectiveness of this action will be measured by progress on Goal 1 metrics: Smarter Balanced Assessments, Measures of Academic Progress, ELPI and English Learner Reclassification Rate.

Goal 2, Action 2: Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students: There is overwhelming consensus from educational partners that all students should have the same opportunities to participate in the instructional program, including while at home. To address this need, the school's Equity and Inclusion staff operates a Connect Program that quickly identifies students and families in need of home technology, including Chromebooks and internet data plans, which provides all students with opportunities to succeed in school and prepare for post-high school pathways. While the Connect program is available to all students, it is critical to closing the digital divide for English Learners, Low Income and Foster Youth students that may exist. The Connect program provides students of underserved student groups with equal and full access to AP, CTE, UC a-g and early college credit courses. Parents of English learner students, ELAC and teachers express a need for core curriculum that is customized and blended for English Learners, with the Universal Design Learning (UDL) Guidelines. This ensures that all students can access and participate in meaningful, relevant, and challenging learning opportunities – which will maintain student engagement and lead to credit completion. To meet this need, ELAD collaborates regularly with teachers who design/develop core curriculum with the intention of infusing UDL Guidelines into all courses. Educational partners report that teachers need additional instructional and curriculum enhancement tools to elevate achievement of English learners and language proficiency. To meet this need, the school will utilize both Achieve3000, BrainPop ELL, Edgenuity MyPath Individual Learning (ILPs) and Prescriptive Testing courses. Effectiveness of these targeted actions will be determined by measuring English Learner and Low-Income student success on college/career readiness indicators, including percentage of students who complete UC a-g requirements, CTE Pathway Completion, AP and Early College Credit.

Goal 3, Action 2: Professional Development Focused on Improving Academic Performance for English Learners, Low-Income and Foster Youth. This action is based on the school's need to improve outcomes for at-risk student groups, as identified by educational partners. There is consensus that instructional staff need specialized training opportunities to improve student outcomes related to academic achievement, specifically Smarter Balanced Assessments. To address these needs, during the development of the school's comprehensive professional learning system, Altus University, the school considers the needs of underserved student groups, including English Learners, Low Income and Foster Youth. For 2022-23, professional learning will include training for instructional staff focused on ELD data analysis through Illuminate, evidence based instructional strategies and curricular customization. These specialized trainings will be facilitated by the English Learner Achievement Department. In addition, the school's math specialist will provide one-on-one coaching and support for teachers related to effective use of math instructional and curriculum tools to help English learner students access grade level content and enhance academic vocabulary. Achieve3000 and WRITE training will be provided to instructional staff focused on improving underserved student groups' literacy skills. And lastly, training opportunities focused on supporting the whole child, particularly social-emotional learning strategies to increase teacher knowledge and skills. We expect these actions will increase the capacity of staff to address the specific educational needs of underserved student groups. All training opportunities will prioritize data analysis, informed decision making, evidence-based instructional strategies, engender collaboration and personalized approaches/methods to support student learning. The effectiveness of these actions will be determined by analyzing teacher participation in professional development opportunities, relevancy as indicated on training evaluations and student/parent satisfaction with their educational experience.

Goal 4, Action 3: Social, Emotional and Behavioral Support Systems for Low Income and Foster Youth: As identified by educational partners, English Learners, Low Income and Foster Youth demonstrate a need for social-emotional and behavioral supports to improve academic outcomes. To address these needs, the school's Homeless and Foster Youth Liaison will support the designation of incoming Foster Youth students, provide ongoing case management to ensure that their academic, physical, mental health and social emotional needs are met. Our Healthy Youth Therapist will provide additional and targeted counseling services and case management to low-income students and foster youth. By providing this case management to unduplicated pupils in need of social-emotional support, the school expects improved overall engagement in school and academic achievement. In addition, the school's Healthy Youth staff will provide ongoing and sustained Resilience in Student Education (Rise), a series of live interactive opportunities for student to develop Social and Emotional Core Competencies. We expect these targeted actions to improve the number of students feeling safe, connected to school and supported. Effectiveness of these actions will be determined by analyzing metrics related to school climate, including Suspension Rate, Expulsion Rate and student safety perceptions gathered through surveys.

Goal 5, Action 2: Engagement Opportunities for English Learners, Low Income and Foster Youth: As identified by educational partner input and surveys, we need to increase parental involvement in school decision making, recruit additional parents and family members to participate in learning opportunities and expand communication with the entire school community. To address this need, ELAD will provide workshops, community resources, meetings and opportunities, specifically for parents of English learner students to provide input into the development and implementation of the English Learner Plan, including the annual Needs Assessment. At all of these engagement opportunities, the school will recruit parents of English Learner students by using translated materials and interpreters to facilitate dialogue. In addition, the school will provide bilingual staff at resource centers with high enrollment of non-English speaking families to establish a strong school to home partnership. The school expects these actions to increase parental involvement of English Learners, Low Income and Foster Youth and empower them to be more engaged with their child's education and planning for post-high school pathways. The school's Equity and Inclusion Officer will be focused on improving and expanding communication methods for parents, and monitoring trends. And lastly, to improve Foster Youth access to resource centers for educational support and services, the school's Foster Youth and Homeless Liaison will provide bus passes to qualifying students. Effectiveness of these actions will be measured by the number and frequency of parental participation opportunities provided to families throughout the school year, including the Family Learning Series which is designed to educate and train parents and family members. The school will also measure effectiveness by analyzing student engagement outcomes for unduplicated pupils, including student participation/attendance, Chronic Absenteeism Rate and Graduation Rate.

Of the targeted actions described within this plan, several are services that are provided only to unduplicated students and their families, including:

Foster Youth Liaison, directed specifically to Foster Youth and families:

- Support the identification process, collaborate with the appropriate staff, and course planning
- Support student enrollment process, and ensure they have full and equal opportunity to succeed in school
- Initiate referrals to health, dental, mental health, and substance abuse services, housing services and other appropriate services

- Public notice of the educational rights of homeless and foster youth students is disseminated in locations frequented by staff, students, parents, and family members
- Inform parents and family members of unaccompanied youths of all transportation services
- Provide school staff with professional development related to homeless and foster youth through Altus University

English Language Plan Implementation, directed specifically to English Learners and families:

- English Learner Achievement Department (ELAD)
- Ellevation- Instructional Planning and Monitoring Tool
- BrainPop ELL
- Translation and Interpretation Services

The actions described in this plan that are intended to principally benefit and meet the unique needs of unduplicated pupils, include:

- **Certificated Teacher Resources and Academic Coaches:** These programs/personnel are funded by a combination of grant resources and supplemental funds. These additional instructional personnel provide targeted and supplemental academic instruction to students - there is an explicit focus to provide services to students with the highest needs, including unduplicated students. The intended outcome is to close potential achievement gaps for students of underserved groups.
- **Counselors:** Personnel will provide additional academic, college/career and other supports to unduplicated students. These counseling services will be targeted services to students who lack financial resources or will be first in family to attend college/university, including unduplicated pupils.
- **Equity and Inclusion Staff:** Personnel will manage educational services designed to eliminate educational barriers for all students, but with special emphasis on students of color and students of underserved student groups. While these personnel and services may increase schoolwide student engagement, services will particularly benefit unduplicated students and other high-need student groups.
- **Data and Assessment Staff:** Personnel and resources used to prepare a Monthly Storybook that summarizes performance of student groups. While the Storybook includes schoolwide results, it disaggregates data by Student Group to inform staff of potential achievement gaps that may exist. School staff use this data to make informed decision related to Instruction, Curriculum and Professional Development, with the intention to improve overall student learning, but with special emphasis on closing achievement gaps for unduplicated pupils.
- **Connect Program:** Chromebooks and internet data plans are provided to students and families in need of home technology, as outlined in previous sections. The intended outcome is to bridge the gap in family resources that is widest for students who are English Learners, Low

Income and Foster Youth.

- **Altus Pathways Advisory Council (APAC):** The intended purpose of this action is to design curriculum that is rigorous, engaging, aligned with standards and prepares students for college/career. Additionally, APAC integrates Universal Design Learning Guidelines into the schoolwide curriculum to ensure all students can access and participate in meaningful, relevant and challenging learning opportunities. This curriculum design approach is designed to elevate learning of underperforming student groups and unduplicated pupils.
- **Math Specialist:** The intended purpose is to provide instructional staff with professional development focused on increasing student math proficiency. Part of this professional development is the integration of research-based tools (needs analysis, observation protocol) and assistance to identify gaps, integrate current literacy practices and foster systematic changes around literacy. These math professional development services are primarily intended to elevate math performance of unduplicated pupils.
- **AVID and WRITE Professional Learning:** These programs and training opportunities are designed to improve student achievement and college readiness. While these professional learning opportunities will help teachers provide high quality instruction, they are recognized as being of particular importance for unduplicated students and a key means of increasing literacy skills, study habits and a college-going mindset.
- **Healthy Youth Therapist:** Personnel and resources will be utilized to provide students with access to mental health counseling services. These services are especially focused on students who have less access outside school to mental health care and resources. Additional social, emotional and mental health supports have been a priority expressed ongoing across educational partner groups. These mental health counseling services are intended to bridge the gap in resources for students' groups, particularly unduplicated pupils.
- **Nutrition Program:** School nutrition is critical to student health and well-being, especially for low-income students. The intended outcome of the school's Nutrition Program is to promote a better learning environment for unduplicated pupils who may be facing food insecurity at home.
- **Resilience in Student Education (RISE) with Healthy Youth Staff:** Personnel and resources will be utilized to provide students a series of live interactive broadcasts focused on Social and Emotional Core Competencies. RISE remains a critical component of the school's MTSS Framework. RISE is an effective social-emotional program component for underserved student groups and maintains a positive school climate and culture.

In conclusion, Audeo Valley plans to continually monitor the effectiveness of these targeted actions provided to English Learners, Foster Youth, and Low-Income student groups by using multiple methods of data collection, including needs assessment and satisfaction surveys, engaging students and parents who participate in Formal School Events, Parent Advisory Committees, English Learners Advisory Committee and School Site Council. Audeo Valley will also carefully monitor student groups' engagement and academic achievement in the Monthly

Storybook, NWEA Assessments, Smarter Balanced Assessments, ELPAC and college/career readiness indicators. Instructional leaders will create the time and space needed for school staff to analyze student group achievement, discuss trends, and collaborate on effective practices and resources to support student groups.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Audeo Valley is a charter school and does not have such comparison schools by which to calculate staff increases. Audeo Valley, like many other LEAs, using the additional Concentration Grant funding to increase staffing has been a challenge this year. Schools overwhelmingly report difficulty in hiring staff to fill open positions. However, Audeo Valley has made every effort to recruit and hire qualified instructional staff to provide direct educational services to students, particularly the Certificated Teacher Resource (CTR) position. As outlined in Goal 1, Action 4, CTRs will provide additional and targeted tutoring to increase student progress and course completion rates for unduplicated pupils. CTRs can facilitate one-on-one and small group instruction focused on improving student proficiency in Mathematics and English Language Arts. Educational partners believe that CTRs will help the school increase in metrics related to student engagement, achievement and college/career readiness.

The school's Human Resources Department has expanded recruitment efforts to multiple online employment platforms to display position openings and has participated in a variety of job fairs at community events and at local colleges to recruit potential instructional staff.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	1:88
Staff-to-student ratio of certificated staff providing direct services to students	N/A	1:22

2022-23 Total Planned Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 2,170,829	\$ 277,213	\$ -	\$ 320,394	2,768,436	\$ 2,335,423	\$ 433,013

Goal #	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Systematic Approach to Monitor Student Learning for All Students	All	\$ 17,261	\$ -	\$ -	\$ 2,898	\$ 20,159
1	2	Evaluate English Language Proficiency for English Learners	English Learners	\$ 216,511	\$ -	\$ -	\$ -	\$ 216,511
1	3	Academic Instruction and Support for All Students	All	\$ 739,297	\$ 41,845	\$ -	\$ 52,804	\$ 833,946
1	4	Academic Instruction and Support for English Learners, Low-Income students, and Foster Youth	English Learners, Low-Income, Homeless & Foster Youth	\$ 98,865	\$ -	\$ -	\$ 219,559	\$ 318,424
1	5	Academic Instruction and Support for Students with Disabilities	SWD	\$ 63,081	\$ 218,681	\$ -	\$ 29,375	\$ 311,137
1	6	Systematic Monitoring of Academic Performance for All Students	All	\$ 8,876	\$ -	\$ -	\$ -	\$ 8,876
1	7	Systematic Monitoring of Academic Performance for English Learners, Low-Income students, and Foster Youth	English Learners, Low-Income, Homeless & Foster Youth	\$ 242,772	\$ -	\$ -	\$ -	\$ 242,772
2	1	Standards Aligned Course of Study and Curriculum for All Students	All	\$ 166,585	\$ 16,687	\$ -	\$ -	\$ 183,272
2	2	Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students	English Learners & Low-Income	\$ 40,226	\$ -	\$ -	\$ 2,691	\$ 42,917
2	3	College/Career Pathways for All Students	All	\$ 107,154	\$ -	\$ -	\$ -	\$ 107,154
3	1	Professional Development Focused on Improving Academic Performance for All Students	All	\$ 41,841	\$ -	\$ -	\$ -	\$ 41,841
3	2	Professional Development Focused on Improving Academic Performance for English Learners, Low-Income students, and Foster Youth	English Learners, Low-Income & Foster Youth	\$ 2,130	\$ -	\$ -	\$ 8,267	\$ 10,397
4	1	Safe and Supportive Schools for All Students	All	\$ 49,109	\$ -	\$ -	\$ -	\$ 49,109
4	2	Social, Emotional and Behavioral Support Systems for All Students	All	\$ 49,845	\$ -	\$ -	\$ -	\$ 49,845
4	3	Social, Emotional and Behavioral Support Systems for Low-Income students and Foster Youth	Low-Income & Foster Youth	\$ 37,891	\$ -	\$ -	\$ 4,800	\$ 42,691
5	1	Engagement Opportunities for All Students	All	\$ 288,885	\$ -	\$ -	\$ -	\$ 288,885
5	2	Engagement Opportunities for English Learners, Low-Income students, and Foster Youth	English Learners, Low-Income & Foster Youth	\$ 500	\$ -	\$ -	\$ -	\$ 500

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$ 2,550,911	\$ 628,826	24.65%	0.00%	24.65%	\$ 638,895	0.00%	25.05%	Total:	\$ 638,895
								LEA-wide Total:	\$ -
								Limited Total:	\$ 638,895
								Schoolwide Total:	\$ -

Goal #	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	2	Evaluate English Language Proficiency for English Learners	Yes	Limited	English Learners	All	\$ 216,511	0.00%
1	4	Academic Instruction and Support for English Learners, Low-Income, Homeless & Foster Youth	Yes	Limited	English Learners, Low-Income, Homeless & Foster Youth	All	\$ 98,865	0.00%
1	7	Systematic Monitoring of Academic Performance for English Learners, Low-Income, Homeless & Foster Youth	Yes	Limited	English Learners, Low-Income, Homeless & Foster Youth	All	\$ 242,772	0.00%
2	2	Standards Aligned Course of Study and Curriculum for English Learners & Low-Income, Homeless & Foster Youth	Yes	Limited	English Learners & Low-Income, Homeless & Foster Youth	All	\$ 40,226	0.00%
3	2	Professional Development Focused on Improving Academic Achievement for English Learners, Low-Income & Foster Youth	Yes	Limited	English Learners, Low-Income & Foster Youth	All	\$ 2,130	0.00%
4	3	Social, Emotional and Behavioral Support Systems for Low-Income, Homeless & Foster Youth	Yes	Limited	Low-Income & Foster Youth	All	\$ 37,891	0.00%
5	2	Engagement Opportunities for English Learners, Low-Income, Homeless & Foster Youth	Yes	Limited	English Learners, Low-Income & Foster Youth	All	\$ 500	0.00%

2021-22 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 2,454,525.00	\$ 2,021,991.40

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1	Systematic Cycle of Assessments for All Students	No	\$ 4,920	\$ 4,815
1	2	Evaluate English Language Proficiency for English Learners	Yes	\$ 124,818	\$ 192,286
1	3	Academic Instruction and Support for All Students	No	\$ 863,683	\$ 503,657
1	4	Academic Instruction and Support for English Learners, Low-Income students, and Foster Youth	Yes	\$ 163,301	\$ 107,190
1	5	Academic Instruction and Support for Students with Disabilities	No	\$ 329,340	\$ 366,487
1	6	Systematic Monitoring of Academic Performance for All Students	No	\$ 31,813	\$ 31,198
1	7	Systematic Monitoring of Academic Performance for English Learners, Low-Income students, and Foster Youth	Yes	\$ 200,439	\$ 232,102
2	1	Standards Aligned Course of Study and Curriculum for All Students	No	\$ 194,471	\$ 86,052
2	2	Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students	Yes	\$ 25,119	\$ 39,418
2	3	Pathways and College/Career Readiness for All Students	No	\$ 101,996	\$ -
3	1	Professional Development Focused on Improving Academic Performance for All Students	No	\$ 34,041	\$ 24,547
3	2	Professional Development Focused on Improving Academic Performance for English Learners, Low-Income students, and Foster Youth	Yes	\$ 7,413	\$ -
4	1	Safe and Supportive School for All Students	No	\$ 49,566	\$ 45,707
4	2	Social, Emotional and Behavioral Support Systems for All Students	No	\$ 20,922	\$ 23,815
4	3	Social, Emotional and Behavioral Support Systems for Low-Income students and Foster Youth	Yes	\$ 24,119	\$ 20,970
5	1	Engagement Opportunities for All Students	No	\$ 277,564	\$ 342,626
5	2	Engagement Opportunities for English Learners, Low-Income students, and Foster Youth	Yes	\$ 1,000	\$ 1,119

2021-22 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 590,100	\$ 499,114	\$ 591,967	\$ (92,853)	0.00%	0.00%	0.00% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	2	Evaluate English Language Proficiency for English Learners	Yes	\$ 124,818	\$ 192,285.52	0.00%	0.00%
1	4	Academic Instruction and Support for English Learners, Low-Income students, and Foster Youth	Yes	\$ 124,173	\$ 107,190.41	0.00%	0.00%
1	7	Systematic Monitoring of Academic Performance for English Learners, Low-Income students, and Foster Youth	Yes	\$ 200,439	\$ 232,102.34	0.00%	0.00%
2	2	Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students	Yes	\$ 23,440	\$ 39,418.41	0.00%	0.00%
3	2	Professional Development Focused on Improving Academic Performance for English Learners, Low-Income students, and Foster Youth	Yes	\$ 2,125	\$ -	0.00%	
4	3	Social, Emotional and Behavioral Support Systems for Low-Income students and Foster Youth	Yes	\$ 24,119	\$ 20,970.19	0.00%	0.00%
5	1	Engagement Opportunities for All Students	No	\$ -	\$ -	0.00%	0.00%
5	2	Engagement Opportunities for English Learners, Low-Income students, and Foster Youth	Yes	\$ -		0.00%	0.00%

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$ 2,393,819	\$ 590,100	0.00%	24.65%	\$ 591,967	0.00%	24.73%	\$0.00 - No Carryover	0.00% - No Carryover

Instructions

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For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.
- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated students
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fq/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.
- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA’s eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the “All Students” student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fq/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs

may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.

- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.

- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000.

Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).

- Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)

- This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)
- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)

- This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

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	3,179,737.00	3,456,567.00	1,760,005.00	3,456,567.00	0.00	0.0%
2) Federal Revenue		8100-8299	374,449.00	275,434.50	32,197.01	275,434.50	0.00	0.0%
3) Other State Revenue		8300-8599	97,154.00	97,511.27	23,485.99	97,511.27	0.00	0.0%
4) Other Local Revenue		8600-8799	205,948.00	314,044.00	107,344.22	314,044.00	0.00	0.0%
5) TOTAL, REVENUES			3,857,288.00	4,143,556.77	1,923,032.22	4,143,556.77		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,489,896.40	1,370,612.63	593,314.53	1,370,612.63	0.00	0.0%
2) Classified Salaries		2000-2999	239,570.28	305,595.27	156,013.65	305,595.27	0.00	0.0%
3) Employee Benefits		3000-3999	920,492.99	1,035,349.54	342,807.45	1,035,349.54	0.00	0.0%
4) Books and Supplies		4000-4999	158,979.05	362,584.49	33,957.39	362,584.49	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	644,434.31	843,660.63	375,715.67	843,660.63	0.00	0.0%
6) Depreciation and Amortization		6000-6999	17,065.44	17,455.20	10,182.20	17,455.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,120.69	1,120.69	807.00	1,120.69	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			3,471,559.16	3,936,378.45	1,512,797.89	3,936,378.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			385,728.84	207,178.32	410,234.33	207,178.32		
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)			385,728.84	207,178.32	410,234.33	207,178.32		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,699,230.62	1,699,230.62		1,699,230.62	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)			1,699,230.62	1,699,230.62		1,699,230.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,699,230.62	1,699,230.62		1,699,230.62		
2) Ending Net Position, June 30 (E + F1e)			2,084,959.46	1,906,408.94		1,906,408.94		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	133,940.52	133,290.92		133,290.92		
b) Restricted Net Position		9797	18,860.20	4,011.00		4,011.00		
c) Unrestricted Net Position		9790	1,932,158.74	1,769,107.02		1,769,107.02		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,187,120.00	2,404,490.00	1,237,390.00	2,404,490.00	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	736,713.00	784,695.00	389,795.00	784,695.00	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	255,904.00	267,382.00	132,820.00	267,382.00	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			3,179,737.00	3,456,567.00	1,760,005.00	3,456,567.00	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	29,375.00	29,375.00	0.00	29,375.00	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	54,044.00	54,760.00	13,360.00	54,760.00	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	8,267.00	7,956.00	0.00	7,956.00	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	2,691.00	3,128.50	.50	3,128.50	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	270,072.00	170,215.00	18,836.51	170,215.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			374,449.00	275,434.50	32,197.01	275,434.50	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	10,994.00	10,994.00	10,994.00	10,994.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	58,532.00	69,136.27	720.99	69,136.27	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	0.00	0.00	0.00	0.00	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	27,628.00	17,381.00	11,771.00	17,381.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			97,154.00	97,511.27	23,485.99	97,511.27	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	3,800.00	0.00	0.00	0.00	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	111,176.00	302.22	111,176.00	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	201,548.00	202,868.00	107,042.00	202,868.00	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			205,948.00	314,044.00	107,344.22	314,044.00	0.00	0.0%
TOTAL, REVENUES			3,857,288.00	4,143,556.77	1,923,032.22	4,143,556.77		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,074,733.30	1,000,466.42	430,576.16	1,000,466.42	0.00	0.0%
Certificated Pupil Support Salaries		1200	112,353.16	88,127.94	47,785.05	88,127.94	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,550.74	202,557.15	114,953.32	202,557.15	0.00	0.0%
Other Certificated Salaries		1900	143,259.20	79,461.12	0.00	79,461.12	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,489,896.40	1,370,612.63	593,314.53	1,370,612.63	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	0.00	26,381.85	1,800.25	26,381.85	0.00	0.0%
Classified Support Salaries		2200	4,482.73	9,151.45	4,842.41	9,151.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	59,739.70	70,938.49	40,176.52	70,938.49	0.00	0.0%
Clerical, Technical and Office Salaries		2400	168,885.19	192,351.99	105,371.77	192,351.99	0.00	0.0%
Other Classified Salaries		2900	6,462.66	6,771.49	3,822.70	6,771.49	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			239,570.28	305,595.27	156,013.65	305,595.27	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	285,951.11	265,839.73	115,486.92	265,839.73	0.00	0.0%
PERS		3201-3202	58,944.78	71,552.73	36,112.83	71,552.73	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,482.36	41,888.34	19,778.22	41,888.34	0.00	0.0%
Health and Welfare Benefits		3401-3402	507,405.60	628,185.04	158,931.99	628,185.04	0.00	0.0%
Unemployment Insurance		3501-3502	8,647.32	8,381.40	3,746.98	8,381.40	0.00	0.0%
Workers' Compensation		3601-3602	20,061.82	19,502.30	8,750.51	19,502.30	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			920,492.99	1,035,349.54	342,807.45	1,035,349.54	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,800.00	32,243.64	1,243.64	32,243.64	0.00	0.0%
Books and Other Reference Materials		4200	4,200.00	5,749.35	1,749.35	5,749.35	0.00	0.0%
Materials and Supplies		4300	96,679.05	197,259.75	28,882.65	197,259.75	0.00	0.0%
Noncapitalized Equipment		4400	30,500.00	120,000.00	0.00	120,000.00	0.00	0.0%
Food		4700	4,800.00	7,331.75	2,081.75	7,331.75	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,979.05	362,584.49	33,957.39	362,584.49	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	33,883.01	43,361.82	10,683.61	43,361.82	0.00	0.0%
Dues and Memberships		5300	5,539.86	10,393.01	9,643.01	10,393.01	0.00	0.0%
Insurance		5400-5450	22,048.19	22,773.00	21,750.80	22,773.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,789.04	70,117.41	31,689.49	70,117.41	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	246,688.43	264,954.48	152,167.16	264,954.48	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	254,623.72	402,291.97	140,544.47	402,291.97	0.00	0.0%
Communications		5900	20,862.06	29,768.94	9,237.13	29,768.94	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			644,434.31	843,660.63	375,715.67	843,660.63	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	17,065.44	17,455.20	10,182.20	17,455.20	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			17,065.44	17,455.20	10,182.20	17,455.20	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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)
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	1,120.69	1,120.69	807.00	1,120.69	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,120.69	1,120.69	807.00	1,120.69	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			3,471,559.16	3,936,378.45	1,512,797.89	3,936,378.45		
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	2022-23 Projected Totals
7810	Other Restricted State	4,011.00
Total, Restricted Net Position		4,011.00

Audeo Valley Charter School

Assumptions for February Revised Operational Budget FY 2022-23

The 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 73.42%.
- * **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 – 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo Valley's February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Adjusted Grades 4-6 Base Grant	\$9,304
Adjusted Grades 7-8 Base Grant	\$9,580
Adjusted Grades 9-12 Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
Audeo Valley's Unduplicated Pupil Percentage (Rolling Average)	73.42%
District's Unduplicated Pupil Percentage (MVUSD)	83.47%

* Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of 6.70%.

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)
Enrollment	260	271
Students Served	380	342
ADA:		
Grade 4-6	11.78	11.70
Grade 7-8	35.60	35.36
Grade 9-12	200.02	198.73
Total ADA	247.40	245.79

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$3,456,567
Federal Revenues	275,435
State Revenues Other than LCFF	300,379
Local Revenues	500
Employee Retention Credit (ERC)	110,676
Total Projected Revenues	\$4,143,557

- **In Lieu of Property Taxes** of \$1,080.77 per current year (CY) P-2 ADA is based on FY 2021-22 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 PY annual 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 2022-23.

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

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was enacted which included a second round of Elementary and Secondary School Emergency Relief (ESSER), referenced as ESSER II. The state of California is mandated to distribute a minimum of 90% of these funds to local educational agencies (LEAs) by following Title I, Part A allocation schedule, similar to how the first ESSER funds were distributed. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Deadline for obligation of this fund is September 30, 2023.

Audeo Valley's ESSER II allocation is \$165,215 and 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 Valley has developed and adopted a Plan for usings 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, \$3,664 was spent in FY 2021-22. Audeo Valley included \$91,822 in its FY 2022-23 Preliminary Budget but with the increases in LCFF and local revenues, budgeted amount was lowered to \$5,000. The remaining allocation of \$362,730 will be included in its FY 2023-24 budget.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125 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 \$18.34 for Grades K-8 and \$50.98 for Grades 9-12.
- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. Audeo Valley's total allocation is \$5,011.
- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Audeo Valley used the three quarters data in 2021 only. Additionally, all wages paid by Federal Funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

Audeo Valley applied for and anticipates to receiving ERC in the amount of \$110,676, which is included under Local Revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*)	1100	12.20
Certificated Pupil Support (Counselor/Nurse/Psychologist)	1200	0.86
Certificated Supervisor & Administrator	1300	1.28
Other Certificated Teacher Resource (CTR)	1900	4.00
Other Certificated Teacher Resource (CTR)	2100	1.25
Classified Support Salaries	2200	0.15
Classified Supervisor & Administrator	2300	0.42
Clerical, Technical & Office Staff	2400	3.32
Other Classified Salaries	2900	0.06
TOTAL FTE POSITIONS BUDGETED		23.54

- * 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 2022-23, we estimated the Special Ed population at 18%.

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		25.37%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$4,000			
- Dental \$ 360			
- Vision \$ 81			
- Life Ins. .00114	3401-02		
State Unemployment Insurance	3501-01	0.50%	0.50%
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 \$15,345 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 \$ 402,294 representing 9.7% 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 2022-23, Audeo Valley has allocated \$41,436 for marketing expenses included in the object code 5800 and represents 1% 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 \$34,566 for FY 2022-23 for oversight fees.

RESERVES

Audeo Valley has allocated reserves of \$207,178 for FY 2022-23 representing 5% of total revenues of \$4,143,557.

FACILITIES

Audeo Valley carries contractual lease agreements with an annual cost of \$182,410 for fiscal year 2022-23. The total cost of the current lease contracts from July 2022 thru the end of the lease term (Year 2027) is \$1,069,222.

Audeo Valley Charter School

February Revised Operational Budget FY 2022-23

REVENUES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIM BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+ \$	2,404,490.00	\$ 2,394,919.00	\$ 9,571.00
Education Protection Account (EPA)	8012	+	784,695.00	799,698.00	(15,003.00)
In Lieu of Property Taxes - Current Year	8096	+	267,382.00	272,495.00	(5,113.00)
TOTAL, LCFF SOURCES		= \$	3,456,567.00	\$ 3,467,112.00	\$ (10,545.00)
FEDERAL REVENUES					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+ \$	29,375.00	\$ 29,375.00	\$ -
Title I, Part A - Improving Basic Programs	8290	+	54,760.00	53,438.00	1,322.00
Title II, Part A - Supporting Effective Instruction	8290	+	7,956.00	7,940.00	16.00
Title III, Part A - English Learner Student Program	8290	+	3,129.00	3,128.00	1.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00	10,000.00	-
Elementary and Secondary School Relief (ESSER) II	8290	+	165,215.00	165,215.00	-
Elementary and Secondary School Relief (ESSER) III	8290	+	5,000.00	5,000.00	-
TOTAL, FEDERAL REVENUES		= \$	275,435.00	\$ 274,096.00	\$ 1,339.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+ \$	10,994.00	\$ 10,994.00	\$ -
Lottery: Unrestricted	8560	+	43,099.00	43,099.00	-
Lottery: Unrestricted PY	8560	+	4,607.00	-	4,607.00
Lottery: Instructional Materials	8560	+	16,986.00	16,986.00	-
Lottery: Instructional Materials PY	8560	+	4,444.00	721.00	3,723.00
Special Education	8792	+	202,868.00	206,747.00	(3,879.00)
Special Education: Mental Health Services - Level 2	8590	+	12,370.00	12,607.00	(237.00)
Ethnic Studies Block Grant	8590	+	5,011.00	5,011.00	-
TOTAL, OTHER STATE REVENUES		= \$	300,379.00	\$ 296,165.00	\$ 4,214.00
LOCAL REVENUES					
Interest Income	8660	+ \$	-	\$ 2,000.00	\$ (2,000.00)
All Other Local Revenue	8699	+	500.00	500.00	-
Employee Retention Credit	8699	+	110,676.00	110,676.00	-
TOTAL, LOCAL REVENUES		= \$	111,176.00	\$ 113,176.00	\$ (2,000.00)
TOTAL, REVENUES			\$ 4,143,557.00	\$ 4,150,549.00	\$ (6,992.00)

Audeo Valley
Charter School
February Revised Operational Budget
FY 2022-23

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIM BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	+	\$ 1,000,465.00	\$ 1,056,314.00	\$ (55,849.00)
Certificated Pupil Support Salaries	1200	+	88,128.00	92,498.00	(4,370.00)
Certificated Supervisors' & Administrators' Salaries	1300	+	202,557.00	205,374.00	(2,817.00)
Other Certificated Salaries	1900	+	79,462.00	102,127.00	(22,665.00)
TOTAL, CERTIFICATED SALARIES		=	\$ 1,370,612.00	\$ 1,456,313.00	\$ (85,701.00)
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100	+	\$ 26,382.00	\$ -	\$ 26,382.00
Classified Support Salaries	2200	+	9,151.00	9,602.00	(451.00)
Classified Supervisors' & Administrators' Salaries	2300	+	70,938.00	79,329.00	(8,391.00)
Clerical, Technical and Office Staff Salaries	2400	+	192,352.00	200,895.00	(8,543.00)
Other Classified Salaries	2900	+	6,771.00	6,851.00	(80.00)
TOTAL, CLASSIFIED SALARIES		=	\$ 305,594.00	\$ 296,677.00	\$ 8,917.00
EMPLOYEE BENEFITS					
STRS Retirement	3100	+	\$ 265,840.00	\$ 282,209.00	\$ (16,369.00)
PERS Retirement	3200	+	71,553.00	69,290.00	2,263.00
Social Security/Medicare	3300	+	41,888.00	42,387.00	(499.00)
Health and Welfare	3400	+	628,185.00	459,524.00	168,661.00
Unemployment Insurance	3500	+	8,381.00	8,765.00	(384.00)
Workers Compensation	3600	+	19,502.00	20,359.00	(857.00)
TOTAL, EMPLOYEE BENEFITS		=	\$ 1,035,349.00	\$ 882,534.00	\$ 152,815.00
TOTAL, PERSONNEL COST			\$ 2,711,555.00	\$ 2,635,524.00	\$ 76,031.00

Audeo Valley Charter School

February Revised Operational Budget FY 2022-23

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET		REVISED PRELIM BUDGET		INCREASE (DECREASE)
BOOKS AND SUPPLIES							
Textbooks and Core Curricula Materials	4100	+	\$ 32,244.00	\$	29,800.00	\$	2,444.00
Books and Other Reference Materials	4200	+	5,749.00		5,418.00		331.00
Materials and Supplies	4300	+	169,189.00		94,188.00		75,001.00
On-Line Courses	4312	+	24,235.00		24,235.00		-
Research and Development	4313	+	3,837.00		3,837.00		-
Noncapitalized Equipment	4400	+	120,000.00		41,400.00		78,600.00
Food	4700	+	7,332.00		6,300.00		1,032.00
TOTAL, BOOKS AND SUPPLIES		=	\$ 362,586.00	\$	205,178.00	\$	157,408.00
SERVICES AND OTHER OPERATING EXPENSES							
Travel and Conference	5200	+	\$ 31,854.00	\$	33,237.00	\$	(1,383.00)
Research and Development Travel	5202	+	11,508.00		11,508.00		-
Dues and Memberships	5300	+	10,393.00		7,248.00		3,145.00
Liability Insurance	5400	+	22,773.00		22,262.00		511.00
Operations and Housekeeping Services	5500	+	70,117.00		76,163.00		(6,046.00)
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	264,954.00		262,497.00		2,457.00
Professional/Consulting Services/Operating Exp.	5800	+	360,858.00		310,538.00		50,320.00
Marketing Fees	5812	+	41,436.00		41,505.00		(69.00)
Communications	5900	+	29,769.00		28,248.00		1,521.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 843,662.00	\$	793,206.00	\$	50,456.00
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	+	\$ 1,121.00	\$	1,121.00	\$	-
TOTAL, OTHER OUTGO		=	\$ 1,121.00	\$	1,121.00	\$	-
RESERVES							
Operational Reserve	9780	+	\$ 103,589.00	\$	249,033.00	\$	(145,444.00)
Reserve for Economic Uncertainties	9789	+	103,589.00		249,032.00		(145,443.00)
TOTAL, RESERVES		=	\$ 207,178.00	\$	498,065.00	\$	(290,887.00)
%			5.0%		12%		
TOTAL, EXPENDITURES			\$ 4,143,557.00	\$	4,150,549.00	\$	(6,992.00)

Fiscal Year Ending June 30, 2023
 First Interim/October 31st
 Second Interim/January 31st

CHARTER SCHOOL INTERIM BUDGET REPORT

Charter School Name: Grossmont Secondary School

CDS #: 37770990136077

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	3,794,176.00		3,794,176.00	2,388,619.00		2,388,619.00
Education Protection Account	8012	56,414.00		56,414.00	32,974.00		32,974.00
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		3,850,590.00	0.00	3,850,590.00	2,421,593.00	0.00	2,421,593.00
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind / ESSA	8290		95,390.00	95,390.00		61,246.48	61,246.48
Special Education - Federal	8181, 8182		35,250.00	35,250.00		0.00	0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299		109,303.00	109,303.00		52,545.31	52,545.31
Total, Federal Revenues		0.00	239,943.00	239,943.00	0.00	113,791.79	113,791.79
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480-8434			0.00			0.00
Special Education - State	StateRevSE		324,153.00	324,153.00		154,440.00	154,440.00
All Other State Revenues	StateRevAO	65,704.00	234,080.00	299,784.00	38,108.66	211,190.86	249,299.52
Total, Other State Revenues		65,704.00	558,233.00	623,937.00	38,108.66	365,630.86	403,739.52
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	720,726.00		720,726.00	47,443.87		47,443.87
Total, Local Revenues		720,726.00	0.00	720,726.00	47,443.87	0.00	47,443.87
5. TOTAL REVENUES							
		4,637,020.00	798,176.00	5,435,196.00	2,507,145.53	479,422.65	2,986,568.18
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	962,824.00	412,020.00	1,374,844.00	437,031.93	281,524.08	718,556.01
Certificated Pupil Support Salaries	1200	123,296.00	47,671.00	170,967.00	64,185.59	32,624.35	96,809.94
Certificated Supervisors' and Administrators' Salaries	1300	153,107.00	48,328.00	201,435.00	77,615.44	36,944.57	114,560.01
Other Certificated Salaries	1900	69,222.00	57,985.00	127,207.00	0.00	29,100.21	29,100.21
Total, Certificated Salaries		1,308,449.00	566,004.00	1,874,453.00	578,832.96	380,193.21	959,026.17
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	2,000.00	0.00	2,000.00	0.00	0.00	0.00
Non-certificated Support Salaries	2200	15,627.00	965.00	16,592.00	5,492.09	964.45	6,456.54
Non-certificated Supervisors' and Administrators' Sal.	2300	90,389.00	3,371.00	93,760.00	50,198.15	3,370.50	53,568.65
Clerical and Office Salaries	2400	193,824.00	1,556.00	195,380.00	105,370.98	1,555.80	106,926.78
Other Non-certificated Salaries	2900	8,958.00	0.00	8,958.00	5,096.84	0.00	5,096.84
Total, Non-certificated Salaries		310,798.00	5,892.00	316,690.00	166,158.06	5,890.75	172,048.81
3. Employee Benefits							
STRS	3100-3102	256,425.00	81,401.00	337,826.00	112,030.34	58,188.85	170,219.19
PERS	3200-3202	73,322.00	27,577.00	100,899.00	38,074.36	16,512.51	54,586.87
OASDI / Medicare / Alternative	3300-3302	41,331.00	14,883.00	56,214.00	20,067.43	9,452.67	29,520.10
Health and Welfare Benefits	3400-3402	777,064.00	179,281.00	956,345.00	187,742.27	119,591.89	307,334.16
Unemployment Insurance	3500-3502	8,096.00	2,860.00	10,956.00	3,725.01	1,930.45	5,655.46
Workers' Compensation Insurance	3600-3602	18,492.00	6,558.00	25,050.00	8,537.21	4,427.81	12,965.02
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		1,174,730.00	312,560.00	1,487,290.00	370,176.62	210,104.18	580,280.80
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	42,300.00	9,000.00	51,300.00	0.00	290.91	290.91
Books and Other Reference Materials	4200	13,348.00	2,948.00	16,296.00	0.00	2,923.31	2,923.31
Materials and Supplies	4300	141,575.00	19,930.00	161,505.00	20,267.67	4,710.15	24,977.82
Noncapitalized Equipment	4400	42,850.00	1,200.00	44,050.00	0.00	946.81	946.81
Food	4700	2,360.00	4,060.00	6,420.00	0.00	2,645.26	2,645.26
Total, Books and Supplies		242,433.00	37,138.00	279,571.00	20,267.67	11,516.44	31,784.11

Fiscal Year Ending June 30, 2023

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	26,451.00	16,494.00	42,945.00	5,983.01	9,685.73	15,668.74
Dues and Memberships	5300	16,794.00	5,459.00	22,253.00	7,006.93	4,551.18	11,558.11
Insurance	5400	29,629.00	53.00	29,682.00	28,172.66	52.64	28,225.30
Operations and Housekeeping Services	5500	66,474.00	36,528.00	103,002.00	22,752.48	24,970.68	47,723.16
Rentals, Leases, Repairs, and Noncap. Improvements	5600	221,461.00	4,659.00	226,120.00	142,663.28	3,713.44	146,376.72
Professional/Consulting Services and Operating Expend.	5800	370,421.00	198,142.00	568,563.00	140,896.48	77,294.33	218,190.81
Communications	5900	40,540.00	14,350.00	54,890.00	353.06	9,194.11	9,547.17
Total, Services and Other Operating Expenditures		771,770.00	275,685.00	1,047,455.00	347,827.90	129,462.11	477,290.01
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	155,698.00		155,698.00	92,709.57	0.00	92,709.57
Total, Capital Outlay		155,698.00	0.00	155,698.00	92,709.57	0.00	92,709.57
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	(45,201.00)	45,201.00	0.00			0.00
Debt Service:							
Interest	7438	2,279.00		2,279.00			0.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		(42,922.00)	45,201.00	2,279.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,920,956.00	1,242,480.00	5,163,436.00	1,575,972.78	737,166.69	2,313,139.47
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		716,064.00	(444,304.00)	271,760.00	931,172.75	(257,744.04)	673,428.71
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	(330,310.76)	330,310.76	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(330,310.76)	330,310.76	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		385,753.24	(113,993.24)	271,760.00	931,172.75	(257,744.04)	673,428.71
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	4,687,553.02	154,914.45	4,842,467.47	4,687,553.02	154,914.45	4,842,467.47
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		4,687,553.02	154,914.45	4,842,467.47	4,687,553.02	154,914.45	4,842,467.47
2. Ending Fund Balance, June 30 (E + F1c)		5,073,306.26	40,921.21	5,114,227.47	5,618,725.77	(102,829.59)	5,515,896.18
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	47,618.80	4,034.61	51,653.41
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 *	5,073,306.26	40,921.21	5,114,227.47	5,571,106.97	(106,864.20)	5,464,242.77
* Percent of Total Expenditures and Other Uses		98.25%	0.79%	99.05%	240.85%	-4.62%	236.23%

Fiscal Year Ending June 30, 2023

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	5,033,056.85	734,044.00	5,767,100.85			
Fair Value Adjustment to Cash in County Treasury	9111			0.00			
In Banks	9120	526,814.59	(342,519.47)	184,295.12			
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	20,547.84		20,547.84			
4. Due from Grantor Government	9290		81,865.52	81,865.52			
5. Stores	9320			0.00			
6. Prepaid Expenditures (Expenses)	9330	47,618.80	4,034.61	51,653.41			
7. Other Current Assets	9340	8,591.00		8,591.00			
8. Capital Assets (for accrual basis only)	9400-9499	93,475.50		93,475.50			
9. TOTAL ASSETS		5,730,104.58	477,424.66	6,207,529.24			
H. LIABILITIES							
1. Accounts Payable	9500	74,773.17	1,124.70	75,897.87			
2. Due to Grantor Government	9590		1,476.82	1,476.82			
3. Current Liabilities	9641	9,742.87		9,742.87			
4. Deferred Revenue	9650		577,652.73	577,652.73			
5. Long-Term Liabilities (for accrual basis only)	9660-9669	26,862.77		26,862.77			
6. TOTAL LIABILITIES		111,378.81	580,254.25	691,633.06			
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		5,618,725.77	(102,829.59)	5,515,896.18			



Assumptions for February Revised Operational Budget FY 2022-23

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 67.59%.
- * **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 – 2022-23 Enacted State Budget updated as of September 29th, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build GSS's February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Grades 4-6 Adjusted Base Grant	\$9,304
Grades 7-8 Adjusted Base Grant	\$9,580
Grades 9-12 Adjusted Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
GSS's Unduplicated Pupil Percentage (Rolling Average)	67.59%
District's Unduplicated Pupil Percentage (GUHSD)	71.06%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of \$6.70%

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	303	325	333
Students Served	598	558	592
ADA:			
Grade 7-8	27.11	31.68	36.26
Grade 9-12	254.96	298.06	303.97
Total ADA	282.07	329.74	340.23

REVENUE PROJECTIONS**Table 3:**

Description	FY 2022-23
LCFF Sources	\$3,850,590
Federal Revenues	239,943
State Revenues Other than LCFF	623,937
Local Revenues	76,123
Employee Retention Credit (ERC)	644,603
Total Projected Revenues	\$5,435,196

- 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 2022-23.

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

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was enacted which included a second round of Elementary and Secondary School Emergency Relief (ESSER), referenced as ESSER II. The state of California is mandated to distribute a minimum of 90% of these funds to local educational agencies (LEAs) by following Title I, Part A allocation schedule, similar to

how the first ESSER funds were distributed. This funding will provide LEAs with emergency relief funds to address the impact of COVID-19. Deadline for obligation of this fund is September 30, 2023.

GSS's revised ESSER II allocation is \$227,808 and of this amount, \$161,057 was spent in prior years. The remaining ESSER II funds of \$66,751 are 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. GSS has developed and adopted a Plan for how it will use its ESSER III funds to address 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.

GSS's ESSER III revised allocation is \$512,141 and of that amount \$17,104 was spent in FY 21-22. GSS has included \$35,418 of ESSER III funds in this budget and the remaining allocation of \$459,619 will be included in its FY 2023-24 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. GSS's allocation amount is \$3,393.

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 GSS is a subrecipient for \$4,700. 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 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.

GSS's allocation total is \$60,830 and of that amount the first 80% apportionment of \$48,664 was recorded in FY 21-22. The remaining 20% amounting to \$12,166 was included in the Preliminary Budget but is now deferred due to increases in federal and local revenues.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per the higher of each charter's 2020-21, 2021-22, or 2022-23 P-2 ADA while **Federal IDEA** revenues are projected at \$125.00 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 \$18.34 for Grades K-8 and \$50.98 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. Award ending date for the 2022-23 CTEIG Cycle is December 31, 2024.

GSS included \$384,733 in its Preliminary Budget but lowered it to \$204,040 due to increases in federal and local revenues.

- **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 \$6,540 and Learning Recovery funds of \$21,613 are included in this budget.

- **A-G Completion Improvement Grant Program** provides additional support to LEAs to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school with A-G eligibility requirements completed for admission to the California State University and the University of California. GSS has developed and adopted a Plan that describes the programs and services that will increase or improve the A-G eligibility. Deadline for obligation of this fund is FY 2025-26.

GSS's total allocation is \$150,000 and of this amount the first 75% apportionment of \$112,500 was recorded in FY 21-22. The remaining 25% amounting to \$37,500 was included in the Preliminary Budget but is now reduced to \$3,150 due to increases in federal and local revenues.

- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. GSS's total allocation is \$6,571.
- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. GSS used the three quarters data in 2021 only. Additionally, all wages paid by Federal Funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

GSS applied for and anticipates receiving ERC in the amount of \$644,603, which is included under Local Revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*)	1100	14.26
Certificated Pupil Support (Counselors/Nurse/Psychologist)	1200	1.31
Certificated Supervisor & Administrator	1300	1.25
Other Certificated Teacher Resource (CTR)	1900	5.00
Classified Support (Admin Support)	2200	0.20
Classified Supervisor & Administrator	2300	0.56
Clerical, Technical & Office Staff	2400	3.50
Other Classified Salaries	2900	0.08
TOTAL FTE POSITIONS BUDGETED		26.16

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 2022-23, GSS has allocated \$81,528 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 \$38,506 for FY 2022-23 for oversight fees.

RESERVES

GSS has allocated reserves of \$269,230 for FY 2022-23 representing 5% of total revenues of \$5,384,596.

FACILITIES

GSS carries contractual lease agreements with an annual cost of \$175,791 for FY 2022-23. The total cost of the current lease contracts from July 2022 through the end of the lease term (Year 2027) is \$489,817. GSS has allocated reserves for this amount.

GROSSMONT Secondary School

FEBRUARY REVISED OPERATIONAL BUDGET FY 2022-2023

REVENUES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 3,794,176.00	\$ 4,041,531.00	\$ (247,355.00)
Education Protection Account	8012	56,414.00	60,768.00	(4,354.00)
TOTAL, LCFF ENTITLEMENT		\$ 3,850,590.00	\$ 4,102,299.00	\$ (251,709.00)
FEDERAL REVENUES				
Federal IDEA	8290	\$ 35,250.00	\$ 35,250.00	-
ESSER II	8290	66,751.00	66,751.00	-
ESSER III	8290	35,418.00	-	35,418.00
Title I, Part A - Basic Grants Low-Income & Neglected	8290	72,561.00	70,681.00	1,880.00
Title II, Part A - Improving Teacher Quality Program	8290	9,076.00	9,057.00	19.00
Title III - Limited English Proficient Study Program	8290	3,753.00	3,753.00	-
Title IV - Student Support and Academic Enrichment	8290	10,000.00	10,000.00	-
Project SaFE	8290	3,741.00	4,700.00	(959.00)
ARP - Homeless Children & Youth II	8290	3,393.00	3,393.00	-
TOTAL, FEDERAL REVENUES		\$ 239,943.00	\$ 203,585.00	\$ 36,358.00
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 15,776.00	\$ 15,776.00	-
State Lottery Revenue - Unrestricted	8560	50,084.00	53,949.00	(3,865.00)
State Lottery Revenue - Unrestricted (PY Adjustment)	8560	(441.00)	1,002.00	(1,443.00)
State Lottery Revenue - Restricted	8560	19,739.00	21,262.00	(1,523.00)
State Lottery Revenue - Restricted (PY Adjustment)	8560	580.00	1,099.00	(519.00)
Special Education	8792	278,989.00	249,149.00	29,840.00
Special Education - Mental Health Level 2	8590	17,011.00	15,192.00	1,819.00
Career Technical Education Incentive	8590	204,040.00	278,956.00	(74,916.00)
Special Education - Dispute Prevention & Resolution	8590	6,540.00	6,540.00	-
Special Education - Learning Recovery Support	8590	21,613.00	21,613.00	-
ELPAC Assessment Apportionments	8590	215.00	-	215.00
CAASSP Assessment Apportionments	8590	70.00	-	70.00
A-G Learning Loss Mitigation Grant	8590	3,150.00	-	3,150.00
Ethnic Studies Block Grant	8590	6,571.00	6,571.00	-
TOTAL, STATE REVENUES		\$ 623,937.00	\$ 671,109.00	\$ (47,172.00)
LOCAL REVENUES				
Interest Income	8660	\$ 66,415.00	\$ 23,379.00	\$ 43,036.00
Employee Retention Credit	8699	644,603.00	644,603.00	-
All Other Local Revenue	8699	9,708.00	9,708.00	-
TOTAL LOCAL REVENUES		\$ 720,726.00	\$ 677,690.00	\$ 43,036.00
TOTAL, REVENUES		\$ 5,435,196.00	\$ 5,654,683.00	\$ (219,487.00)

GROSSMONT
Secondary School
FEBRUARY REVISED OPERATIONAL BUDGET
FY 2022-2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 1,374,844.00	\$ 1,475,663.00	\$(100,819.00)
Certificated Pupil Support Salaries	1200	170,967.00	186,670.00	(15,703.00)
Certificated Supervisor & Adm. Salaries	1300	201,435.00	203,190.00	(1,755.00)
Other Certificated Salaries	1900	127,207.00	162,729.00	(35,522.00)
TOTAL, CERTIFICATED SALARIES		\$ 1,874,453.00	\$ 2,028,252.00	\$(153,799.00)
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	\$ 2,000.00	-	\$ 2,000.00
Classified Support Salaries	2200	16,592.00	16,641.00	(49.00)
Classified Supervisors' and Administrators' Salaries	2300	93,760.00	92,833.00	927.00
Clerical, Technical, and Office Staff	2400	195,380.00	279,157.00	(83,777.00)
Other Classified Salaries	2900	8,958.00	8,647.00	311.00
TOTAL, CLASSIFIED SALARIES		\$ 316,690.00	\$ 397,278.00	\$ (80,588.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 337,826.00	\$ 368,512.00	\$ (30,686.00)
PERS Retirement	3200	100,899.00	122,752.00	(21,853.00)
Social Security/Medicare	3300	56,214.00	65,069.00	(8,855.00)
Health and Welfare	3400	956,345.00	915,987.00	40,358.00
Unemployment Insurance	3500	10,956.00	12,128.00	(1,172.00)
Workers Compensation Insurance	3600	25,050.00	27,682.00	(2,632.00)
TOTAL EMPLOYEE BENEFITS		\$ 1,487,290.00	\$ 1,512,130.00	\$ (24,840.00)
TOTAL PERSONNEL COST		\$ 3,678,433.00	\$ 3,937,660.00	\$(259,227.00)

GROSSMONT Secondary School

FEBRUARY REVISED OPERATIONAL BUDGET FY 2022-2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 51,300.00	\$ 28,320.00	\$ 22,980.00
Books Other Than Textbooks	4200	16,296.00	1,800.00	14,496.00
Instructional Materials and Supplies	4300	126,855.00	87,405.00	39,450.00
On-Line Courses	4312	28,435.00	28,435.00	-
Research and Development	4313	6,215.00	6,215.00	-
Non-Capitalized Equipment	4400	44,050.00	35,750.00	8,300.00
Food	4700	6,420.00	6,000.00	420.00
TOTAL, BOOKS AND SUPPLIES		\$ 279,571.00	\$ 193,925.00	\$ 85,646.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 24,495.00	\$ 22,755.00	\$ 1,740.00
Research and Development - Travel	5202	18,450.00	18,450.00	-
Dues and Memberships	5300	22,253.00	19,800.00	2,453.00
Liability Insurance	5400	29,682.00	29,751.00	(69.00)
Operations and Housekeeping Services	5500	103,002.00	103,124.00	(122.00)
Rental, Leases & Repairs	5600	226,120.00	231,554.00	(5,434.00)
Prof/Consulting Services/Oper. Exp.	5800	487,035.00	380,936.00	106,099.00
Marketing	5812	81,528.00	84,820.00	(3,292.00)
Communication	5900	54,890.00	78,102.00	(23,212.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,047,455.00	\$ 969,292.00	\$ 78,163.00
CAPITAL OUTLAY				
Depreciation - Leasehold Improvement	6900	\$ 138,736.00	\$ 138,736.00	-
Depreciation - Equipment	6900	16,962.00	16,962.00	-
TOTAL, CAPITAL OUTLAY		\$ 155,698.00	\$ 155,698.00	-
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases)	7438	\$ 2,279.00	\$ 2,279.00	-
TOTAL, OTHER OUTGO		\$ 2,279.00	\$ 2,279.00	-
RESERVES				
Operational Reserve	9780	\$ 135,880.00	\$ 197,915.00	\$ (62,035.00)
Reserve for Economic Uncertainties	9789	135,880.00	197,914.00	(62,034.00)
TOTAL, RESERVES		\$ 271,760.00	\$ 395,829.00	\$ (124,069.00)
%		5%	7%	
TOTAL, EXPENDITURES		\$ 5,435,196.00	\$ 5,654,683.00	\$ (219,487.00)

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

Fiscal Year 2022-23 Second Interim Report
Projected ADA as of January 31, 2023

Form Revised 12/2/2022

Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet		2021-22		2022-23 Adopted Budget			2022-23 Second Interim			2023-24 Second Interim			2024-25 Second 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	31.54		31.54		0.00%	30.17		-4.34%	29.97		-0.66%	19.98		-33.33%
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	31.54	-	31.54	-	0.00%	30.17		-4.34%	29.97		-0.66%	19.98		-33.33%
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	31.54	31.54	31.54	31.54	0.00%	30.17	30.17	-4.34%	29.97	29.97	-0.66%	19.98	19.98	-33.33%

Charter School Attendance		CHARTER NAME: Mirus Secondary School CHARTER #: 885														
Fiscal Year 2022-23 Second Interim Report Projected ADA as of January 31, 2023																
Form Revised 12/2/2022																
Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet		2021-22		2022-23 Adopted Budget			2022-23 Second Interim			2023-24 Second Interim			2024-25 Second Interim			
Line		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	290.60		290.60		0.00%	277.97		-4.35%	276.14		-0.66%	184.09		-33.33%	
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	290.60	-	290.60	-	0.00%	277.97	-	-4.35%	276.14	-	-0.66%	184.09	-	-33.33%	
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	290.60	290.60	290.60	290.60	0.00%	277.97	277.97	-4.35%	276.14	276.14	-0.66%	184.09	184.09	-33.33%	
Totals																
Regular ADA	A-1	322.14		322.14		0.00%	308.14		-4.35%	306.11		-0.66%	204.07		-33.33%	
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	322.14	-	322.14	-	0.00%	308.14	-	-4.35%	306.11	-	-0.66%	204.07	-	-33.33%	
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	322.14	322.14	322.14	322.14	0.00%	308.14	308.14	-4.35%	306.11	306.11	-0.66%	204.07	204.07	-33.33%	
Total Funded ADA		-	322.14	-	322.14		-	308.14		-	306.11		-	204.07		

* 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 2022-23 Second Interim Report

Form Revised 12/2/2022

ASSUMPTIONS:	2022-23	2023-24	Change	2024-25	Change	
Local Control Funding (LCFF) - BAS/FCMAT Calculator:						
COLA (on Base)	13.26%	8.13%	-5.13%	3.54%	-4.59%	
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 4,352,109	\$ 4,735,800	8.82%	\$ 3,292,215	-30.48%	
Lottery Allocation Amount Per ADA:						
Unrestricted	\$ 170	\$ 170	\$ -	\$ 170	\$ -	
Restricted	\$ 67	\$ 67	\$ -	\$ 67	\$ -	
ADA/Enrollment:						
Total Non-Classroom Based (Independent Study) ADA	308.14	306.11	-2.03	204.07	-102.04	
Total Funded Non-Classroom Based (Independent Study) ADA	308.14	306.11	-2.03	204.07	-102.04	
Total Classroom Based ADA	-	-	0.00	-	0.00	
Total Funded P-2 Attendance	308.14	306.11	-2.03	204.07	-102.04	
Estimated Enrollment	PY CBEDS Certified Enrollment 315	287	285	-2.00	190	-95.00
Enrollment Growth Over Prior Year		-8.89%	-0.70%		-33.33%	
ADA to Enrollment Ratio	2021-22 102.27%	107.37%	107.41%		107.41%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 230	217	215	-2.00	144	-71.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2021-22 70.57%	72.59%	74.52%		75.59%	
Certificated Salaries and Benefits:						
Number of Teachers (FTE)	15.70	15.70	0.00	8.70	-7.00	
Number of Certificated Management FTEs	0.97	0.97	0.00	0.60	-0.37	
Number of Other Certificated FTEs	6.25	6.25	0.00	4.21	-2.04	
Classroom Staffing Ratio - Students per FTE	18.28	18.15	-0.13	21.84	3.69	
Teachers Increased/(Decreased) for projected Enrollment change over PY			0.00	-7.00	-7.00	
Average Teacher FTE Salary	\$ 109,818	\$ 115,487	5.16%	\$ 121,919	5.57%	
Average Certificated Management FTE Salary	\$ 177,062	\$ 183,536	3.66%	\$ 186,001	1.34%	
Average Other Certificated FTE Salary	\$ 66,713	\$ 72,509	8.69%	\$ 74,355	2.55%	
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	\$ 19,984	\$ 21,082	5.49%	\$ 21,305	1.06%	
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. Board of Director's approved a general salary increase of 13.42% to certificated teachers effective September 2022.						
Classified Salaries and Benefits:						
Number of Classified (Non-Mgmt) FTEs	6.59	6.59	0.00	5.06	-1.53	
Number of Classified Mangement FTEs	0.70	0.70	0.00	0.42	-0.28	
Average Salary per Classified Non-Mgmt FTE	\$ 66,893	\$ 71,755	7.27%	\$ 71,435	-0.45%	
Average Salary per Classified Mgmt FTE	\$ 164,213	\$ 172,626	5.12%	\$ 176,340	2.15%	
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	\$ 20,168	\$ 22,583	11.97%	\$ 23,042	2.03%	
PERS Rate	25.37%	27.00%	1.63%	28.10%	1.10%	
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...):						

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

Fiscal Year 2022-23 Second Interim Report
 Unrestricted MYP

Form Revised 12/2/2022

DESCRIPTION		Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
REVENUES										
LCFF Sources										
LCFF	8011	3,176,904	3,311,224	1,532,408	3,261,726	2.67%	3,574,061	9.58%	2,493,083	-30.25%
EPA	8012	960,722	994,733	508,318	972,452	1.22%	1,044,585	7.42%	721,030	-30.97%
State Aid - Prior Year	8019	-	-	-	-					
In Lieu Property Taxes	8096	123,644	120,633	40,431	117,931	-4.62%	117,154	-0.66%	78,102	-33.33%
Federal	8100-8299	-	-	-	-					
State										
Lottery - Unrestricted	8560	54,843	55,966	22,981	54,713	-0.24%	54,352	-0.66%	36,234	-33.33%
Lottery - Prop 20 - Restricted	8560									
Other State Revenue	8300-8599	15,393	16,369	18,223	18,223	18.38%	15,920	-12.64%	16,375	2.86%
Local										
Interest	8660	4,000	13,710	10,989	18,839	370.98%	19,404	3.00%	19,986	3.00%
AB602 Local Special Education Transfer	8792									
Other Local Revenues	8600-8799	1,000	481,542	482,602	483,042	48204.20%	2,600	-99.46%	2,700	3.85%
Total Revenues		\$ 4,336,506	\$ 4,994,177	\$ 2,615,952	\$ 4,926,926	13.62%	\$ 4,828,076	-2.01%	\$ 3,367,510	-30.25%
EXPENDITURES										
Certificated Salaries	1000-1999	1,277,004	1,395,368	541,442	1,357,211	6.28%	1,376,079	1.39%	765,526	-44.37%
Classified Salaries	2000-2999	407,917	537,373	261,095	512,730	25.69%	534,720	4.29%	384,533	-28.09%
Benefits	3000-3999	935,186	994,300	414,396	928,138	-0.75%	955,501	2.95%	596,797	-37.54%
Books & Supplies	4000-4999	81,180	136,957	41,076	162,113	99.70%	125,693	-22.47%	72,301	-42.48%
Contracts & Services	5000-5999	908,471	976,669	499,013	1,018,160	12.07%	1,105,351	8.56%	796,376	-27.95%
Capital Outlay	6000-6599	69,345	69,345	40,451	69,345	0.00%	61,600	-11.17%	53,427	-13.27%
Other Outgo	7100-7299	(1,456)	(25,072)	(1,496)	(25,693)		(24,461)		(9,693)	
Debt Service (see Debt Form)	7400-7499	791	791	-	791	0.00%	318	-59.80%	24	-92.45%
Total Expenditures		\$ 3,678,438	\$ 4,085,731	\$ 1,795,977	\$ 4,022,795	9.36%	\$ 4,134,801	2.78%	\$ 2,659,291	-35.69%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 658,068	\$ 908,446	\$ 819,975	\$ 904,131	37.39%	\$ 693,275	-23.32%	\$ 708,219	2.16%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	(324,409)	(280,374)	(200,327)	(284,625)		(358,666)		(452,630)	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ (324,409)	\$ (280,374)	\$ (200,327)	\$ (284,625)		\$ (358,666)		\$ (452,630)	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 333,659	\$ 628,072	\$ 619,648	\$ 619,506	85.67%	\$ 334,609	-45.99%	\$ 255,589	-23.62%

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

Fiscal Year 2022-23 Second Interim Report
 Unrestricted MYP

Form Revised 12/2/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	3,916,859	3,916,859	3,916,859					
Adjustments for Unaudited Actuals	9792		(27,041)	(27,041)					
Beg Fund Balance at Unaudited Actuals			3,889,818	3,889,818					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			3,889,818	3,889,818		4,509,324		4,843,933	
Ending Balance	9790	\$ 4,250,519	\$ 4,517,891	\$ 4,509,466	6.09%	\$ 4,843,933	7.42%	\$ 5,099,522	5.28%
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	4,250,519	4,517,891	4,509,466	6.09%	4,843,933	7.42%	5,099,522	5.28%

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

Fiscal Year 2022-23 Second Interim Report
 Unrestricted MYP

Form Revised 12/2/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	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	\$ 163.00	\$ 170.00		\$ 170.00		\$ 170.00		\$ 170.00	
Lottery Unrestricted Estimated Award	\$ 54,843	\$ 55,966		\$ 54,713	-0.24%	\$ 54,352	-0.66%	\$ 36,234	-33.33%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE									
1 Mandate Block Grant	15,393	15,393	15,393	15,393	0.00%	15,920	3.42%	16,375	2.86%
2 Lottery- Non Prop 20- Unrestricted Prior Year	-	976	2,514	2,514					
3 California Assessment of Student Performance and Progress (CAASPP)	-	-	316	316					
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 15,393	\$ 16,369	\$ 18,223	\$ 18,223	18.38%	\$ 15,920	-12.64%	\$ 16,375	2.86%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1 Misc	1,000	1,000	2,061	2,500	150.00%	2,600	4.00%	2,700	3.85%
2 Employee Retention Credit	-	480,542	480,541	480,542					
3	-	-							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ 1,000	\$ 481,542	\$ 482,602	\$ 483,042	48204.20%	\$ 2,600	-99.46%	\$ 2,700	3.85%

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

Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	276,256	310,915	66,531	18.35%	390,730	19.51%	121,339	-68.95%
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	21,870	22,057	21,563	-1.40%	21,421	-0.66%	14,281	-33.33%
Other State Revenue	8300-8599	347,065	349,431	174,567	0.84%	492,336	40.68%	400,593	-18.63%
Local									
Interest	8660	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	264,155	258,464	141,927	2.65%	251,010	-7.43%	167,337	-33.33%
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues		\$ 909,346	\$ 940,867	\$ 383,025	6.63%	\$ 1,155,497	19.17%	\$ 703,550	-39.11%
EXPENDITURES									
Certificated Salaries	1000-1999	636,304	632,574	362,434	-0.93%	772,949	22.62%	636,890	-17.60%
Classified Salaries	2000-2999	3,335	13,134	7,592	294.00%	11,594	-11.77%	7,768	-33.00%
Benefits	3000-3999	336,425	322,631	195,144	-0.78%	417,450	25.06%	308,816	-26.02%
Books & Supplies	4000-4999	72,517	48,779	9,428	-34.90%	92,696	96.34%	73,764	-20.42%
Contracts & Services	5000-5999	244,592	272,970	130,314	7.68%	230,443	-12.50%	171,285	-25.67%
Capital Outlay	6000-6599	-	-	-		-		-	
Other Outgo	7100-7299	1,456	25,072	1,496	1664.63%	24,461	-4.80%	9,693	-60.37%
Debt Service (see Debt Form)	7400-7499	-	-	-		-		-	
Total Expenditures		\$ 1,294,629	\$ 1,315,160	\$ 706,408	1.46%	\$ 1,549,593	17.97%	\$ 1,208,216	-22.03%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
		\$ (385,283)	\$ (374,293)	\$ (323,383)		\$ (394,096)		\$ (504,666)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	324,409	280,374	200,327	-12.26%	358,666	26.01%	452,630	26.20%
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ 324,409	\$ 280,374	\$ 200,327	-12.26%	\$ 358,666	26.01%	\$ 452,630	26.20%
NET INCREASE (DECREASE) IN FUND BALANCE									
		\$ (60,874)	\$ (93,919)	\$ (123,056)		\$ (35,430)		\$ (52,036)	

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

Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	143,404	143,404	143,404					
Adjustments for Unaudited Actuals	9792		3,395	3,395					
Beg Fund Balance at Unaudited Actuals			146,799	146,799					
Adjustments for Audit	9793		-						
Adjustments for Restatements	9795		-						
Beginning Fund Balance as per Audit Report +/- Restatements			146,799	146,799		87,466		52,036	
Ending Balance		\$ 82,530	\$ 52,880	\$ 23,743	5.98%	\$ 52,036	-40.51%	\$ -	
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711								
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b. Restricted	9740	82,530	52,880	23,743	5.98%	52,036	-40.51%	-	
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								

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

Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

Form Revised 12/2/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
If Restricted Fund Balances Exist, Identify Balance by Program:									
1 Educator Effectiveness	26,631	-		20,477		13,353	-34.79%		
2 A-G Access	45,549	31,819		41,799		36,229			
3 A-G Learning Loss	10,350	-		400					
4 California Clean Energy Jobs Act	-	16,152		19,882					
5 Ethnic Studies Grant	-	4,909		4,908		2,454			
6	-	-							
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
Ending Restricted Fund Balance	82,530	52,880		87,466		52,036		-	

ASSUMPTIONS RESTRICTED PROGRAMS:

LIST FEDERAL RESTRICTED REVENUES

1 Federal IDEA	39,375	39,375		39,375		35,875	-8.89%	35,625	-0.70%
2 Title I	74,306	63,386	15,847	65,073		65,073	0.00%	65,073	0.00%
3 Title II	11,253	9,238		9,257		9,257	0.00%	9,257	0.00%
4 Title III	2,925	3,253		2,794		2,794	0.00%	2,794	0.00%
5 Title IV	10,000	8,590	2,148	8,590		8,590	0.00%	8,590	0.00%
6	-	-		-		-		-	
7	-	-		-		-		-	
8 CARES Act- ESSERF III	92,684	141,360	36,488	156,142		199,544	27.80%		
9 ELO ESSER III	22,096	22,096	9,799	22,096					
10 ELO GEER II	8,996	8,996	2,249	8,996					
11 ELO ESSER III State Reserve- Emergency Needs	-	-		-		25,551			
12 ELO ESSER III State Reserve- Learning Loss	-	-		-		44,046			
13 ARP – HCY II	1,884	1,884		1,884					
14 Special Ed - ARP	12,737	12,737		12,737					
15	-	-		-					
16	-	-		-					
17	-	-		-					
18	-	-		-					
19	-	-		-					
20	-	-		-					
Total Federal Awards Budgeted:	\$ 276,256	\$ 310,915	\$ 66,531	\$ 326,944		\$ 390,730	19.51%	\$ 121,339	-68.95%

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

Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Lottery Prop 20 Restricted Allocation per ADA	\$ 65.00	\$ 67.00		\$ 67.00		\$ 67.00		\$ 67.00	
Lottery Estimated Prop 20 Restricted Award	\$ 21,870.05	\$ 22,057		\$ 21,563	-2.24%	\$ 21,421	-0.66%	\$ 14,281	-33.33%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"									
1 Lottery- Prop 20- Restricted Prior Year	-	1,071	1,966	1,966					
2 Special Education: Mental Health Services - Level 2	21,845	15,760	8,860	15,407		15,306	-0.66%	10,204	-33.33%
3 Career Technical Education Incentive Grant	271,119	289,694	156,378	289,694		256,786	-11.36%	171,191	-33.33%
4	-	-							
5 Special Education: Dispute Prevention	1,362	6,079		6,079					
6 Special Education: Learning Recovery Funds	-	29,464		29,464					
7 Educator Effectiveness, FY 2021-22	7,876	-		-		7,876			
8 A-G Access/Success Grant	18,750	-		-		18,750			
9 A-G Learning Loss Mitigation Grant	18,750	-		-		18,750			
10 Ethnic Studies Block Grant	7,363	7,363	7,363	7,363		103,345	1303.57%	147,675	42.90%
11 Learning Recovery Emergency Block Grant	-	-				71,523		71,523	0.00%
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 347,065	\$ 349,431	\$ 174,567	\$ 349,973		\$ 492,336	40.68%	\$ 400,593	-18.63%
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	15.00%	17.00%	17.00%	17.00%	13.33%	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	264,155	258,464	141,927	271,149	2.65%	251,010	-7.43%	167,337	-33.33%
Other Special Ed Revenue	62,582	90,678	8,860	90,325	44.33%	51,181	-43.34%	45,829	-10.46%
Unrestricted Contribution to Special Ed	324,409	280,374	200,327	284,625	-12.26%	358,666	26.01%	452,630	26.20%
Total Special Ed Funding	651,146	629,516	351,114	646,099	-0.78%	660,857	2.28%	665,796	0.75%
Special Ed Expenditures	651,146	629,516	351,114	646,099	-0.78%	660,857	2.28%	665,796	0.75%

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

Fiscal Year 2022-23 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change	
REVENUES										
LCFF Sources										
LCFF	8011	3,176,904	3,311,224	1,532,408	3,261,726	2.67%	3,574,061	9.58%	2,493,083	-30.25%
EPA	8012	960,722	994,733	508,318	972,452	1.22%	1,044,585	7.42%	721,030	-30.97%
State Aid - Prior Year	8019	-	-	-	-		-	-	-	
In Lieu Property Taxes	8096	123,644	120,633	40,431	117,931	-4.62%	117,154	-0.66%	78,102	-33.33%
Federal	8100-8299	276,256	310,915	66,531	326,944	18.35%	390,730	19.51%	121,339	-68.95%
State										
Lottery - Unrestricted	8560	54,843	55,966	22,981	54,713	-0.24%	54,352	-0.66%	36,234	-33.33%
Lottery - Prop 20 - Restricted	8560	21,870	22,057	-	21,563	-1.40%	21,421	-0.66%	14,281	-33.33%
Other State Revenue	8300-8599	362,458	365,800	192,790	368,196	1.58%	508,256	38.04%	416,968	-17.96%
Local										
Interest	8660	4,000	13,710	10,989	18,839	370.98%	19,404	3.00%	19,986	3.00%
AB602 Local Special Education Transfer	8792	264,155	258,464	141,927	271,149	2.65%	251,010	-7.43%	167,337	-33.33%
Other Local Revenues	8600-8799	1,000	481,542	482,602	483,042	48204.20%	2,600	-99.46%	2,700	3.85%
Total Revenues		5,245,852	5,935,045	2,998,977	5,896,555	12.40%	5,983,574	1.48%	4,071,060	-31.96%
EXPENDITURES										
Certificated Salaries	1000-1999	1,913,308	2,027,942	903,876	1,987,586	3.88%	2,149,028	8.12%	1,402,416	-34.74%
Classified Salaries	2000-2999	411,252	550,507	268,687	525,870	27.87%	546,314	3.89%	392,301	-28.19%
Benefits	3000-3999	1,271,611	1,316,931	609,540	1,261,932	-0.76%	1,372,951	8.80%	905,613	-34.04%
Books & Supplies	4000-4999	153,697	185,736	50,504	209,325	36.19%	218,389	4.33%	146,065	-33.12%
Contracts & Services	5000-5999	1,153,063	1,249,639	629,327	1,281,533	11.14%	1,335,794	4.23%	967,661	-27.56%
Capital Outlay	6000-6599	69,345	69,345	40,451	69,345	0.00%	61,600	-11.17%	53,427	-13.27%
Other Outgo	7100-7299	-	-	-	-		-	-	-	
Debt Service (see Debt Form)	7400-7499	791	791	-	791	0.00%	318	-59.80%	24	-92.45%
Total Expenditures		\$ 4,973,067	\$ 5,400,891	\$ 2,502,385	\$ 5,336,382	7.31%	\$ 5,684,394	6.52%	\$ 3,867,507	-31.96%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
		\$ 272,785	\$ 534,154	\$ 496,592	\$ 560,173	105.35%	\$ 299,180	-46.59%	\$ 203,553	-31.96%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-		-	-	-	
Other Uses	7600	-	-	-	-		-	-	-	
Net Sources & Uses		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE										
		\$ 272,785	\$ 534,154	\$ 496,592	\$ 560,173	105.35%	\$ 299,180	-46.59%	\$ 203,553	-31.96%

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

Fiscal Year 2022-23 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	4,060,263	4,060,263	4,060,263	0.00%				
Adjustments for Unaudited Actuals	9792		(23,646)	(23,646)					
Beg Fund Balance at Unaudited Actuals			4,036,617	4,036,617					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements		-	4,036,617	4,036,617		4,596,790		4,895,970	6.51%
Ending Balance	9790	\$ 4,333,049	\$ 4,570,771	\$ 4,533,209	6.09%	\$ 4,895,970	6.51%	\$ 5,099,522	4.16%

Components of Ending Fund Balance (Budget):

a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted									
	9740	82,530	52,880	23,743	5.98%	52,036	-40.51%	-	
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	4,250,519	4,517,891	4,509,466	6.09%	4,843,933	7.42%	5,099,522	5.28%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		85.47%	83.65%	180.21%	84.50%	85.21%		131.86%	

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

4%	4%	4%	4%	4%	5%
Met	Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage
Unrestricted Deficit Spending Standard
Unrestricted Deficit Spending Standard Met/Not Met

0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
28.5%	0.0%	60.1%	28.2%	28.4%	44.0%
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?

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

Fiscal Year 2022-23 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change

Form Revised 12/2/2022

DEBT - Multiyear Commitments

Fiscal Year 2022-23 Second Interim Report

CHARTER NAME: Mirus Secondary School

Form Revised 12/2/2022

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, 2022 Principal Balance	2022-23 Payment		2023-24 Payment		2024-25 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	3	20,256	9,757	791	8,179	318	2,320	24	5601/9641
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		20,256	9,757	791	8,179	318	2,320	24	

Other Commitments:

Remaining contractual obligations for facility leases from July 2022 through July 2025 are \$733,053.

Comments:

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

CHARTER NAME: Mirus Secondary School
2022-23 Second Interim Cash Flow

DATE PREPARED: 2/10/2023

Form Revised 12/2/2022

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud
Beginning Cash Balance			July 1 Cash =													
			3,180,175		4,175,642		4,469,118		4,208,294		4,601,763		4,805,740		4,848,871	
REVENUE			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals													
LCFF Sources																
LCFF	8011				166,566	5.11%	166,566	5.11%	299,819	9.19%	299,819	9.19%	299,819	9.19%	299,819	9.19%
EPA	8012								254,159	26.14%					254,159	26.14%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096												40,431	34.28%		
Federal	8100-8299								39,125	11.97%			2,249	0.69%	25,157	7.69%
State																
Lottery - Unrestricted	8560														22,981	42.00%
Lottery - Prop 20 - Restricted	8560															
Other State Revenue	8300-8599				8,973	2.44%	1,450	0.39%	92,077	25.01%	1,450	0.39%	62,076	16.86%	26,764	7.27%
Local																
Interest	8660		701	3.72%	887	4.71%	1,840	9.77%	1,903	10.10%	1,844	9.79%	1,906	10.12%	1,909	10.13%
AB602 Local Special Education Transfer	8792		12,469	4.60%	12,469	4.60%	22,445	8.28%	22,954	8.47%	24,029	8.86%	24,607	9.08%	22,954	8.47%
Other Local Revenues	8600-8799				480,944	99.57%	25	0.01%			80	0.02%	578	0.12%	976	0.20%
Total Revenues			\$ 13,170	0.22%	\$ 669,839	11.36%	\$ 192,326	3.26%	\$ 710,037	12.04%	\$ 327,222	5.55%	\$ 431,666	7.32%	\$ 654,719	11.10%
EXPENDITURES																
Certificated Salaries	1000-1999		124,380	6.26%	121,321	6.10%	128,388	6.46%	130,487	6.57%	140,700	7.08%	134,626	6.77%	123,974	6.24%
Classified Salaries	2000-2999		36,959	7.03%	38,205	7.27%	39,457	7.50%	39,201	7.45%	38,843	7.39%	39,027	7.42%	36,995	7.04%
Benefits	3000-3999		85,197	6.75%	82,506	6.54%	84,610	6.70%	84,988	6.73%	94,184	7.46%	90,637	7.18%	87,418	6.93%
Books & Supplies	4000-4999		27,984	13.37%	5,319	2.54%	6,512	3.11%	5,393	2.58%	2,668	1.27%	935	0.45%	1,693	0.81%
Contracts & Services	5000-5999		115,238	8.99%	118,729	9.26%	54,023	4.22%	84,137	6.57%	81,010	6.32%	44,932	3.51%	131,259	10.24%
Capital Outlay	6000-6599		5,779	8.33%	5,779	8.33%	5,779	8.33%	5,779	8.33%	5,779	8.33%	5,779	8.33%	5,779	8.33%
Other Outgo	7100-7299															
Debt Service (see Debt Form)	7400-7499		-													
Total Expenditures			\$ 395,537	7.41%	\$ 371,859	6.97%	\$ 318,769	5.97%	\$ 349,985	6.56%	\$ 363,184	6.81%	\$ 315,936	5.92%	\$ 387,118	7.25%
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	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal
Accounts Receivable	9210	1,236,839	1,058,330	85.57%	24,110	1.95%	16	0.00%	88,356	7.14%	(559)		8,648	0.70%	1,022	0.08%
Prepaid Expenditures	9330	104,963	60,891	58.01%	1,418	1.35%	1,287	1.23%	411	0.39%	754	0.72%	1,228	1.17%	523	0.50%
(Accounts Payable)	9510	659,649	(8,580)		35,559	5.39%	141,069	21.39%	14,557	2.21%	35,272	5.35%	40,378	6.12%	11,218	1.70%
(Line of Credit Payments)	9640															
(Deferred Revenue)	9650	73,371	(244,007)						43,203	58.88%	(272,351)		47,482	64.71%	(77,557)	
NET PRIOR YEAR TRANSACTIONS		\$ 608,782	\$ 1,371,808		\$ (10,031)		\$ (139,766)		\$ 31,007		\$ 237,274		\$ (77,984)		\$ 67,884	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)																
Depreciation Expense (non-cash)			5,779		5,779		5,779		5,779		5,779		5,779		5,779	
Long Term Liabilities			247		(252)		(394)		(394)		(394)		(394)		(394)	
Fixed assets and leasehold improvements									(2,975)		(2,720)					
TOTAL MISC. ADJUSTMENTS		\$ -	\$ 6,026		\$ 5,527		\$ 5,385		\$ 2,410		\$ 2,665		\$ 5,385		\$ 5,385	
NET REVENUES LESS EXPENDITURES			\$ 995,467		\$ 293,476		\$ (260,824)		\$ 393,469		\$ 203,977		\$ 43,131		\$ 340,870	
ENDING CASH BALANCE			\$ 4,175,642		\$ 4,469,118		\$ 4,208,294		\$ 4,601,763		\$ 4,805,740		\$ 4,848,871		\$ 5,189,741	

CHARTER NAME: Mirus Secondary School
2022-23 Second Interim Cash Flow

DATE PREPARED: **2/10/2023**

Form Revised 12/2/2022

		February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected	Difference
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual		Budget	
Beginning Cash Balance		5,189,741		5,007,842		4,694,095		4,778,250		4,520,607		4,161,756			
REVENUE															
LCFF Sources															
LCFF	8011	299,819	9.19%	285,900	8.77%	285,900	8.77%	285,900	8.77%	285,900	8.77%	285,899	3,261,726	3,261,726	-
EPA	8012					232,067	23.86%					232,067	972,452	972,452	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	31,076	26.35%	15,475	13.12%	7,737	6.56%	7,737	6.56%	7,737	6.56%	7,738	117,931	117,931	-
Federal	8100-8299	48,251	14.76%	19,688	6.02%	90,006	27.53%			24,465	7.48%	78,003	326,944	326,944	-
State															
Lottery - Unrestricted	8560					13,678	25.00%					18,054	54,713	54,713	-
Lottery - Prop 20 - Restricted	8560											21,563	21,563	21,563	-
Other State Revenue	8300-8599	23,911	6.49%	23,888	6.49%	23,882	6.49%	23,905	6.49%	70,922	19.26%	8,898	368,196	368,196	-
Local															
Interest	8660	1,570	8.33%	1,570	8.33%	1,570	8.33%	1,570	8.33%	1,569	8.33%	-	18,839	18,839	-
AB602 Local Special Education Transfer	8792	25,844	9.53%	25,844	9.53%	25,844	9.53%	25,844	9.53%	25,846	9.53%	-	271,149	271,149	-
Other Local Revenues	8600-8799			200	0.04%					239	0.05%	-	483,042	483,042	-
Total Revenues		\$ 430,471	7.30%	\$ 372,565	6.32%	\$ 680,684	11.54%	\$ 344,956	5.85%	\$ 416,678	7.07%	\$ 652,222	\$ 5,896,555	\$ 5,896,555	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	204,899	10.31%	206,074	10.37%	199,024	10.01%	209,601	10.55%	264,112	13.29%	-	1,987,586	1,987,586	-
Classified Salaries	2000-2999	44,737	8.51%	44,992	8.56%	43,458	8.26%	45,760	8.70%	78,236	14.88%	-	525,870	525,870	-
Benefits	3000-3999	124,574	9.87%	124,925	9.90%	122,823	9.73%	125,975	9.98%	154,095	12.21%	-	1,261,932	1,261,932	-
Books & Supplies	4000-4999	29,175	13.94%	30,175	14.42%	30,675	14.65%	30,675	14.65%	38,121	18.21%	-	209,325	209,325	-
Contracts & Services	5000-5999	123,149	9.61%	134,684	10.51%	124,408	9.71%	124,408	9.71%	145,556	11.36%	-	1,281,533	1,281,533	-
Capital Outlay	6000-6599	5,779	8.33%	5,779	8.33%	5,778	8.33%	5,778	8.33%	5,778	8.33%	-	69,345	69,345	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499									791	100.00%	-	791	791	-
Total Expenditures		\$ 532,313	9.98%	\$ 546,629	10.24%	\$ 526,166	9.86%	\$ 542,197	10.16%	\$ 686,689	12.87%	\$ -	\$ 5,336,382	\$ 5,336,382	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			%		%		%		%		%			Remaining	
			Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal			Balance	
Accounts Receivable	9210			956	0.08%					51,690	4.18%		1,232,569	4,270	
Prepaid Expenditures	9330	988	0.94%	939	0.89%	603	0.57%	551	0.52%	401	0.38%		69,994	34,969	
(Accounts Payable)	9510	64,222	9.74%	124,778	18.92%	44,940	6.81%	44,135	6.69%	112,101	16.99%		659,649	-	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650	22,602	30.81%	22,579	30.77%	31,804	43.35%	22,596	30.80%	34,608	47.17%		(369,041)	442,412	
NET PRIOR YEAR TRANSACTIONS		\$ (85,836)		\$ (145,462)		\$ (76,141)		\$ (66,180)		\$ (94,618)			\$ 1,011,955	\$ (403,173)	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)													-		
Depreciation Expense (non-cash)		5,779		5,779		5,778		5,778		5,778			69,345		
Long Term Liabilities													(1,975)		
Fixed assets and leasehold improvements													(5,695)		
													-		
TOTAL MISC. ADJUSTMENTS		\$ 5,779		\$ 5,779		\$ 5,778		\$ 5,778		\$ 5,778		\$ -	\$ 61,675		
NET REVENUES LESS EXPENDITURES		\$ (181,899)		\$ (313,747)		\$ 84,155		\$ (257,643)		\$ (358,851)		\$ 652,222	\$ 1,633,803		
ENDING CASH BALANCE		\$ 5,007,842		\$ 4,694,095		\$ 4,778,250		\$ 4,520,607		\$ 4,161,756		\$ 4,813,978			

Ending Cash plus Accruals should equal Ending Fund Balance **\$ 4,596,790**
\$ 217,188

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

DATE PREPARED:
 Form Revised 12/2/2022

2/10/2023

			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 =													
			4,161,756		4,291,231		4,009,587		4,042,735		4,287,213		4,163,799		4,086,471	
REVENUE																
LCFF Sources																
LCFF	8011				163,086	4.56%	163,086	4.56%	293,555	8.21%	293,555	8.21%	293,555	8.21%	293,555	8.21%
EPA	8012								261,146	25.00%					261,146	25.00%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096				7,076	6.04%	14,152	12.08%	9,434	8.05%	9,434	8.05%	9,434	8.05%	9,434	8.05%
Federal	8100-8299								88,715	22.70%					88,715	22.70%
State																
Lottery - Unrestricted	8560														13,588	25.00%
Lottery - Prop 20 - Restricted	8560															
Other State Revenue	8300-8599		770	0.15%	770	0.15%	255,605	50.29%	45,104	8.87%	1,387	0.27%	17,307	3.41%	45,104	8.87%
Local																
Interest	8660		1,617	8.33%	1,617	8.33%	1,617	8.33%	1,617	8.33%	1,617	8.33%	1,617	8.33%	1,617	8.33%
AB602 Local Special Education Transfer	8792		13,557	5.40%	13,557	5.40%	24,403	9.72%	24,403	9.72%	24,403	9.72%	24,403	9.72%	24,403	9.72%
Other Local Revenues	8600-8799								650	25.00%					650	25.00%
Total Revenues			\$ 15,944	0.27%	\$ 186,106	3.11%	\$ 458,863	7.67%	\$ 724,624	12.11%	\$ 330,396	5.52%	\$ 346,316	5.79%	\$ 738,212	12.34%
EXPENDITURES																
Certificated Salaries	1000-1999		170,104	7.92%	181,127	8.43%	178,677	8.31%	182,352	8.49%	183,576	8.54%	173,779	8.09%	170,104	7.92%
Classified Salaries	2000-2999		43,582	7.98%	45,968	8.41%	45,438	8.32%	46,233	8.46%	46,498	8.51%	44,377	8.12%	43,582	7.98%
Benefits	3000-3999		111,740	8.14%	115,020	8.38%	114,291	8.32%	115,384	8.40%	115,749	8.43%	112,833	8.22%	111,740	8.14%
Books & Supplies	4000-4999		43,368	19.86%	16,514	7.56%	15,850	7.26%	15,850	7.26%	15,850	7.26%	15,850	7.26%	15,850	7.26%
Contracts & Services	5000-5999		155,406	11.63%	109,121	8.17%	81,302	6.09%	98,827	7.40%	92,137	6.90%	76,805	5.75%	123,429	9.24%
Capital Outlay	6000-6599		5,779	9.38%	5,779	9.38%	5,267	8.55%	5,267	8.55%	5,267	8.55%	4,892	7.94%	4,892	7.94%
Other Outgo	7100-7299															
Debt Service (see Debt Form)	7400-7499															
Total Expenditures			\$ 529,979	9.32%	\$ 473,529	8.33%	\$ 440,825	7.76%	\$ 463,913	8.16%	\$ 459,077	8.08%	\$ 428,536	7.54%	\$ 469,597	8.26%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																
			July 1 -	%	July 1 -	%	July 1 -	%	July 1 -	%	July 1 -	%	July 1 -	%	July 1 -	%
			Beginning	Beg Bal	Beginning	Beg Bal	Beginning	Beg Bal	Beginning	Beg Bal	Beginning	Beg Bal	Beginning	Beg Bal	Beginning	Beg Bal
			Balances		Balances		Balances		Balances		Balances		Balances		Balances	
Accounts Receivable	9210	656,492	602,762	91.82%			9,843	1.50%	39,617	6.03%						
Prepaid Expenditures	9330	34,969	34,969	100.00%												
(Accounts Payable)	9510	-														
(Line of Credit Payments)	9640	-														
(Deferred Revenue)	9650	442,412						61,117	13.81%					43,717	9.88%	
NET PRIOR YEAR TRANSACTIONS			\$ 249,049		\$ 637,731		\$ -		\$ 9,843		\$ (21,500)		\$ -		\$ (43,717)	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)																
Depreciation Expense (non-cash)			5,779		5,779		5,267		5,267		5,267		4,892		4,892	
TOTAL MISC. ADJUSTMENTS			\$ -		\$ 5,779		\$ 5,267		\$ 5,267		\$ 5,267		\$ 4,892		\$ 4,892	
NET REVENUES LESS EXPENDITURES			\$ 129,475		\$ (281,644)		\$ 33,148		\$ 244,478		\$ (123,414)		\$ (77,328)		\$ 229,790	
ENDING CASH BALANCE			\$ 4,291,231		\$ 4,009,587		\$ 4,042,735		\$ 4,287,213		\$ 4,163,799		\$ 4,086,471		\$ 4,316,261	

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

DATE PREPARED:
 Form Revised 12/2/2022

2/10/2023

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		4,316,261		4,173,789		4,104,014		4,393,828		4,302,476		4,215,341			
REVENUE															
LCFF Sources															
LCFF	8011	293,555	8.21%	356,023	9.96%	356,023	9.96%	356,023	9.96%	356,023	9.96%	356,022	3,574,061	3,574,061	-
EPA	8012					261,146	25.00%					261,147	1,044,585	1,044,585	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	9,434	8.05%	16,252	13.87%	8,126	6.94%	8,126	6.94%	8,126	6.94%	8,126	117,154	117,154	-
Federal	8100-8299			17,938	4.59%	88,715	22.70%			26,366	6.75%	80,281	390,730	390,730	-
State															
Lottery - Unrestricted	8560					13,588	25.00%					27,176	54,352	54,352	-
Lottery - Prop 20 - Restricted	8560											21,421	21,421	21,421	-
Other State Revenue	8300-8599	1,366	0.27%	1,366	0.27%	45,083	8.87%	1,366	0.27%	90,460	17.80%	2,568	508,256	508,256	-
Local															
Interest	8660	1,617	8.33%	1,617	8.33%	1,617	8.33%	1,617	8.33%	1,617	8.33%	-	19,404	19,404	-
AB602 Local Special Education Transfer	8792	20,376	8.12%	20,376	8.12%	20,376	8.12%	20,376	8.12%	20,377	8.12%	-	251,010	251,010	-
Other Local Revenues	8600-8799					650	25.00%			650	25.00%	-	2,600	2,600	-
Total Revenues		\$ 326,348	5.45%	\$ 413,572	6.91%	\$ 795,324	13.29%	\$ 387,508	6.48%	\$ 503,619	8.42%	\$ 756,742	\$ 5,983,574	\$ 5,983,574	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	178,677	8.31%	179,902	8.37%	172,554	8.03%	183,576	8.54%	194,600	9.06%	-	2,149,028	2,149,028	-
Classified Salaries	2000-2999	45,438	8.32%	45,703	8.37%	44,112	8.07%	46,498	8.51%	48,885	8.95%	-	546,314	546,314	-
Benefits	3000-3999	114,291	8.32%	114,656	8.35%	112,469	8.19%	115,749	8.43%	119,029	8.67%	-	1,372,951	1,372,951	-
Books & Supplies	4000-4999	15,850	7.26%	15,850	7.26%	15,850	7.26%	15,850	7.26%	15,857	7.26%	-	218,389	218,389	-
Contracts & Services	5000-5999	114,564	8.58%	127,236	9.53%	116,808	8.74%	117,187	8.77%	122,972	9.21%	-	1,335,794	1,335,794	-
Capital Outlay	6000-6599	4,892	7.94%	4,892	7.94%	4,891	7.94%	4,891	7.94%	4,891	7.94%	-	61,600	61,600	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499									318	100.00%	-	318	318	-
Total Expenditures		\$ 473,712	8.33%	\$ 488,239	8.59%	\$ 466,684	8.21%	\$ 483,751	8.51%	\$ 506,552	8.91%	\$ -	\$ 5,684,394	\$ 5,684,394	\$ -
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												652,222	4,270	4,270
Prepaid Expenditures	9330												34,969	-	-
(Accounts Payable)	9510												-	-	-
(Line of Credit Payments)	9640												-	-	-
(Deferred Revenue)	9650					43,717	9.88%			89,093	20.14%		237,644	204,768	204,768
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ (43,717)		\$ -		\$ (89,093)			\$ 449,547	\$ (200,498)	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)													-	-	-
Depreciation Expense (non-cash)		4,892		4,892		4,891		4,891		4,891			61,600	-	-
													-	-	-
													-	-	-
TOTAL MISC. ADJUSTMENTS		\$ 4,892		\$ 4,892		\$ 4,891		\$ 4,891		\$ 4,891		\$ -	\$ 61,600		
NET REVENUES LESS EXPENDITURES		\$ (142,472)		\$ (69,775)		\$ 289,814		\$ (91,352)		\$ (87,135)		\$ 756,742	\$ 810,327		
ENDING CASH BALANCE		\$ 4,173,789		\$ 4,104,014		\$ 4,393,828		\$ 4,302,476		\$ 4,215,341		\$ 4,972,083			

Ending Fund Balance \$ 4,895,970
 Ending Cash plus Accruals should equal Ending Fund Balance \$ 76,113



Assumptions for February Revised Operational Budget FY 2022-23

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 72.59%.
- * **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 – 2022-23 Enacted State Budget updated as of September 29, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFE Calculator, the rates below were used to build Mirus' February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Adjusted Grades 7-8 Base Grant	\$9,580
Adjusted Grades 9-12 Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
Mirus' Unduplicated Pupil Percentage (Rolling Average)	72.59%
District's Unduplicated Pupil Percentage (HUSD)	75.80%

* Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of 6.70%

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	399	338	361
Students Served	701	704	808
ADA:			
Grade 7-8	30.17	31.54	37.92
Grade 9-12	277.97	290.60	292.75
Total ADA	308.14	322.14	330.67

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$4,352,109
Federal Revenues	326,944
State Revenues Other than LCFF	715,621
Local Revenues	21,339
Employee Retention Credit (ERC)	480,542
Total Projected Revenues	\$5,896,555

- **In Lieu of Property Taxes** of \$382.72 per current year (CY) P-2 ADA is based on FY 2021-22 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 2022-23.

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, \$101,502 was spent in FY 21-22 and \$156,142 is projected to be spent this FY and the remaining balance of \$199,544 will be spent in FY 2023-24.

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. Mirus' allocation amount is \$1,884.

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, \$165,518 was spent in FY 20-22. Remaining allocation for ELO ESSER II and ELO GEER II funds amounting to \$31,092 is included in this budget while remaining ELO ESSER III amount of \$69,597 will be included in FY 2023-24.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per the higher of each charter's 2020-21, 2021-22, or 2022-23 while **Federal IDEA** revenues are projected at \$125 per PY California Basic Educational Data System (CBEDS) count.

An **additional one-time federal** special education (IDEA) funding was included in the American Rescue Plan (ARP) Act of 2021 at the rate of \$39.67 per PY CBEDS and this amounted to \$12,737 for Mirus.

- **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 \$18.34 for Grades K-8 and \$50.98 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 \$289,694 in its budget for this fiscal year.
- **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 \$6,079 and Learning Recovery funds of \$29,464 are included in this budget.
- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. Mirus' total allocation is \$7,363.
- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Mirus used the three quarters data in 2021 only. Additionally, all wages paid by Federal Funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

Mirus applied for and received ERC in the amount of \$480,542, which is included under Local Revenue.

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

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*, Instructional Lead)	1100	15.70
Certificated Pupil Support (Counselor/Psychologist)	1200	1.36
Certificated Supervisor & Administrator	1300	0.97
Other Certificated Teacher Resource (CTR)	1900	5.00
Instructional Aide	2100	1.88
Classified Support	2200	0.80
Classified Supervisor & Administrator	2300	0.80
Clerical, Technical & Office Staff	2400	4.48
Other Classified	2900	0.10
TOTAL FTE POSITIONS BUDGETED		31.09

* 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 2022-23, 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		25.37%
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			
- Dental \$ 120			
- Vision \$ 27	3401-02		
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.50%	0.50%
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 \$23,443 for research and development to support works directed toward innovation, introduction, and improvement necessary for the support of the school consistent with the Mirus Education's mission and purpose.

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

The total budget amount for Object Code 5800 is \$581,340 representing 9.9% 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 2022-23, Mirus has allocated \$88,448 for marketing expenses included in the object code 5800 and represents 1.5% 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 \$43,521 for FY 2022-23 for oversight fees.

RESERVES

Mirus has allocated reserves of \$560,174 for FY 2022-23 representing 9.5% of total revenues of \$5,896,555.

FACILITIES

Mirus carries contractual lease agreements with an annual cost of \$325,669 for FY 2022-23. The total cost of the current lease contracts from July 2022 thru the end of the lease term (Year 2025) is \$733,053.



**February Revised Operational Budget
FY 2022-23**

REVENUES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIM BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 3,261,726.00	\$ 3,311,224.00	\$ (49,498.00)
Education Protection Account (EPA)	8012	+	972,452.00	994,733.00	(22,281.00)
In Lieu of Property Taxes - Current Year	8096	+	117,931.00	120,633.00	(2,702.00)
TOTAL, LCFF SOURCES		=	\$ 4,352,109.00	\$ 4,426,590.00	\$ (74,481.00)
FEDERAL REVENUES					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 39,375.00	\$ 39,375.00	\$ -
Special Ed: ARP IDEA Part B	8182	+	12,737.00	12,737.00	-
Title I, Part A - Improving Basic Programs	8290	+	65,073.00	63,386.00	1,687.00
Title II, Part A - Supporting Effective Instruction	8290	+	9,257.00	9,238.00	19.00
Title III, Part A - English Learner Student Program	8290	+	2,794.00	3,253.00	(459.00)
Title IV, Part A - Student Support and Academic Enrichment	8290	+	8,590.00	8,590.00	-
Elementary and Secondary School Relief (ESSER) III	8290	+	156,142.00	141,360.00	14,782.00
ELO Grant: ESSER II State Reserve	8290	+	22,096.00	22,096.00	-
ELO Grant: GEER II	8290	+	8,996.00	8,996.00	-
American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	8290	+	1,884.00	1,884.00	-
TOTAL, FEDERAL REVENUES		=	\$ 326,944.00	\$ 310,915.00	\$ 16,029.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+	\$ 15,393.00	\$ 15,393.00	\$ -
Lottery: Unrestricted	8560	+	54,713.00	55,966.00	(1,253.00)
Lottery: Unrestricted PY	8560	+	2,514.00	977.00	1,537.00
Lottery: Instructional Materials	8560	+	21,563.00	22,057.00	(494.00)
Lottery: Instructional Materials PY	8560	+	1,966.00	1,070.00	896.00
Career Technical Education Incentive Grant	8590	+	289,694.00	289,694.00	-
Special Education	8792	+	271,149.00	258,464.00	12,685.00
Special Education: Mental Health Services - Level 2	8590	+	15,407.00	15,760.00	(353.00)
Special Education Dispute Prevention	8590	+	6,079.00	6,079.00	-
Special Education Learning Recovery Funds	8590	+	29,464.00	29,464.00	-
Ethnic Studies Block Grant	8590	+	7,363.00	7,363.00	-
California Assessment of Student Performance and Progress (CAASPP)	8590	+	316.00	-	316.00
TOTAL, OTHER STATE REVENUES		=	\$ 715,621.00	\$ 702,287.00	\$ 13,334.00
LOCAL REVENUES					
Interest Income	8660	+	\$ 18,839.00	\$ 13,710.00	\$ 5,129.00
All Other Local Revenue	8699	+	2,500.00	1,000.00	1,500.00
Employee Retention Credit	8699	+	480,542.00	480,542.00	-
TOTAL, LOCAL REVENUES		=	\$ 501,881.00	\$ 495,252.00	\$ 6,629.00
TOTAL, REVENUES			\$ 5,896,555.00	\$ 5,935,044.00	\$ (38,489.00)



**February Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIM BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	+	\$ 1,520,023.00	\$ 1,550,039.00	\$ (30,016.00)
Certificated Pupil Support Salaries	1200	+	139,787.00	146,641.00	(6,854.00)
Certificated Supervisors' & Administrators' Salaries	1300	+	171,751.00	174,320.00	(2,569.00)
Other Certificated Salaries	1900	+	156,025.00	156,941.00	(916.00)
TOTAL, CERTIFICATED SALARIES		=	\$ 1,987,586.00	\$ 2,027,941.00	\$ (40,355.00)
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100	+	\$ 30,121.00	\$ 46,002.00	\$ (15,881.00)
Classified Support Salaries	2200	+	82,055.00	83,347.00	(1,292.00)
Classified Supervisors' & Administrators' Salaries	2300	+	121,981.00	129,729.00	(7,748.00)
Clerical, Technical and Office Staff Salaries	2400	+	280,627.00	280,143.00	484.00
Other Classified Salaries	2900	+	11,086.00	11,286.00	(200.00)
TOTAL, CLASSIFIED SALARIES		=	\$ 525,870.00	\$ 550,507.00	\$ (24,637.00)
EMPLOYEE BENEFITS					
STRS Retirement	3100	+	\$ 387,013.00	\$ 394,739.00	\$ (7,726.00)
PERS Retirement	3200	+	123,477.00	129,754.00	(6,277.00)
Social Security/Medicare	3300	+	66,872.00	69,165.00	(2,293.00)
Health and Welfare	3400	+	641,811.00	679,427.00	(37,616.00)
Unemployment Insurance	3500	+	12,569.00	12,893.00	(324.00)
Workers Compensation	3600	+	30,190.00	30,953.00	(763.00)
TOTAL, EMPLOYEE BENEFITS		=	\$ 1,261,932.00	\$ 1,316,931.00	\$ (54,999.00)
TOTAL, PERSONNEL COST			\$ 3,775,388.00	\$ 3,895,379.00	\$ (119,991.00)



**February Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET	REVISED PRELIM BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES					
Textbooks and Core Curricula Materials	4100	+ \$	30,284.00	\$ 28,000.00	\$ 2,284.00
Books and Other Reference Materials	4200	+	3,700.00	3,700.00	-
Materials and Supplies	4300	+	72,646.00	62,714.00	9,932.00
On-Line Courses	4312	+	28,181.00	28,181.00	-
Research and Development	4313	+	5,861.00	5,861.00	-
Noncapitalized Equipment	4400	+	57,058.00	48,158.00	8,900.00
Food	4700	+	11,595.00	9,122.00	2,473.00
TOTAL, BOOKS AND SUPPLIES		= \$	209,325.00	\$ 185,736.00	\$ 23,589.00
SERVICES AND OTHER OPERATING EXPENSES					
Travel and Conference	5200	+ \$	32,960.00	\$ 30,220.00	\$ 2,740.00
Research and Development Travel	5202	+	17,582.00	17,582.00	-
Dues and Memberships	5300	+	14,652.00	10,909.00	3,743.00
Liability Insurance	5400	+	27,867.00	27,617.00	250.00
Operations and Housekeeping Services	5500	+	122,952.00	118,735.00	4,217.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	393,068.00	383,761.00	9,307.00
Professional/Consulting Services/Operating Exp.	5800	+	492,892.00	482,023.00	10,869.00
Marketing Fees	5812	+	88,448.00	89,026.00	(578.00)
Communications	5900	+	91,111.00	89,766.00	1,345.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,281,532.00	\$ 1,249,639.00	\$ 31,893.00
CAPITAL OUTLAY					
Depreciation - Equipment	6900	+ \$	17,535.00	\$ 17,535.00	-
Depreciation - Leasehold Improvement	6900	+	51,810.00	51,810.00	-
TOTAL, CAPITAL OUTLAY		= \$	69,345.00	\$ 69,345.00	\$ -
OTHER OUTGO					
Debt Service Payment - Interest (Capitalized Leases & CSFA	7438	+ \$	791.00	\$ 791.00	-
TOTAL, OTHER OUTGO		= \$	791.00	\$ 791.00	\$ -
RESERVES					
Operational Reserve	9780	+ \$	280,087.00	\$ 267,077.00	\$ 13,010.00
Reserve for Economic Uncertainties	9789	+	280,087.00	267,077.00	13,010.00
TOTAL, RESERVES		= \$	560,174.00	\$ 534,154.00	\$ 26,020.00
%			9.5%	9%	
TOTAL, EXPENDITURES		\$	5,896,555.00	\$ 5,935,044.00	\$ (38,489.00)

Fiscal Year Ending June 30, 2023

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

CHARTER SCHOOL INTERIM BUDGET REPORT

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	4,935,221.00		4,935,221.00	2,540,816.00		2,540,816.00
Education Protection Account	8012	74,880.00		74,880.00	35,435.00		35,435.00
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		5,010,101.00	0.00	5,010,101.00	2,576,251.00	0.00	2,576,251.00
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind (Title I, II, III, etc.) / Every Student Succeeds Act	8290		108,787.00	108,787.00		55,119.00	55,119.00
Special Education - Federal	8181, 8182		72,429.00	72,429.00		0.00	0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299		80,178.00	80,178.00		37,911.31	37,911.31
Total, Federal Revenues		0.00	261,394.00	261,394.00	0.00	93,030.31	93,030.31
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480-8434			0.00			0.00
Special Education - State	StateRevSE		344,013.00	344,013.00		165,634.00	165,634.00
All Other State Revenues	StateRevAO	98,542.00	212,643.00	311,185.00	58,066.99	179,393.70	237,460.69
Total, Other State Revenues		98,542.00	556,656.00	655,198.00	58,066.99	345,027.70	403,094.69
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	646,237.00		646,237.00	29,006.09		29,006.09
Total, Local Revenues		646,237.00	0.00	646,237.00	29,006.09	0.00	29,006.09
5. TOTAL REVENUES		5,754,880.00	818,050.00	6,572,930.00	2,663,324.08	438,058.01	3,101,382.09
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	1,106,857.00	390,042.00	1,496,899.00	546,312.32	262,511.48	808,823.80
Certificated Pupil Support Salaries	1200	149,812.00	47,902.00	197,714.00	84,966.95	33,568.77	118,535.72
Certificated Supervisors' and Administrators' Salaries	1300	163,801.00	50,289.00	214,090.00	81,754.35	39,573.65	121,328.00
Other Certificated Salaries	1900	28,608.00	14,922.00	43,530.00	0.00	0.00	0.00
Total, Certificated Salaries		1,449,078.00	503,155.00	1,952,233.00	713,033.62	335,653.90	1,048,687.52
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	2,000.00	0.00	2,000.00	0.00	0.00	0.00
Non-certificated Support Salaries	2200	16,971.00	821.00	17,792.00	6,295.35	820.80	7,116.15
Non-certificated Supervisors' and Administrators' Sal.	2300	91,241.00	2,889.00	94,130.00	50,679.65	2,889.00	53,568.65
Clerical and Office Salaries	2400	237,455.00	1,093.00	238,548.00	128,862.88	1,092.86	129,955.74
Other Non-certificated Salaries	2900	8,959.00	0.00	8,959.00	5,096.84	0.00	5,096.84
Total, Non-certificated Salaries		356,626.00	4,803.00	361,429.00	190,934.72	4,802.66	195,737.38
3. Employee Benefits							
STRS	3100-3102	281,495.00	96,186.00	377,681.00	139,270.99	64,192.65	203,463.64
PERS	3200-3202	84,108.00	792.00	84,900.00	44,250.84	791.42	45,042.26
OASDI / Medicare / Alternative	3300-3302	46,805.00	7,583.00	54,388.00	23,998.44	5,139.42	29,137.86
Health and Welfare Benefits	3400-3402	1,113,079.00	227,917.00	1,340,996.00	349,068.99	133,720.25	482,789.24
Unemployment Insurance	3500-3502	9,028.00	2,540.00	11,568.00	4,519.89	1,702.33	6,222.22
Workers' Compensation Insurance	3600-3602	21,705.00	6,122.00	27,827.00	10,895.85	4,100.26	14,996.11
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		1,556,220.00	341,140.00	1,897,360.00	572,005.00	209,646.33	781,651.33
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	34,161.00	14,252.00	48,413.00	0.00	312.75	312.75
Books and Other Reference Materials	4200	5,981.00	3,920.00	9,901.00	17.23	3,133.14	3,150.37
Materials and Supplies	4300	169,082.00	27,909.00	196,991.00	20,808.75	6,523.55	27,332.30
Noncapitalized Equipment	4400	118,471.00	279.00	118,750.00	0.00	105.14	105.14
Food	4700	3,748.00	4,981.00	8,729.00	0.00	4,980.12	4,980.12
Total, Books and Supplies		331,443.00	51,341.00	382,784.00	20,825.98	15,054.70	35,880.68

Fiscal Year Ending June 30, 2023

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	34,951.00	11,479.00	46,430.00	6,881.90	8,693.37	15,575.27
Dues and Memberships	5300	14,021.00	10,609.00	24,630.00	8,169.70	10,608.40	18,778.10
Insurance	5400	26,133.00	200.00	26,333.00	25,647.50	78.75	25,726.25
Operations and Housekeeping Services	5500	104,740.00	25,900.00	130,640.00	40,902.34	25,900.00	66,802.34
Rentals, Leases, Repairs, and Noncap. Improvements	5600	456,864.00	5,967.00	462,831.00	253,409.67	5,966.42	259,376.09
Professional/Consulting Services and Operating Expend.	5800	441,442.00	329,096.00	770,538.00	148,616.24	165,223.69	313,839.93
Communications	5900	57,971.00	9,915.00	67,886.00	811.90	9,874.29	10,686.19
Total, Services and Other Operating Expenditures		1,136,122.00	393,166.00	1,529,288.00	484,439.25	226,344.92	710,784.17
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	118,926.00		118,926.00	69,373.57	0.00	69,373.57
Total, Capital Outlay		118,926.00	0.00	118,926.00	69,373.57	0.00	69,373.57
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	(1,489.00)	1,489.00	0.00	0.00	0.00	0.00
Debt Service:							
Interest	7438	2,263.00		2,263.00	0.00		0.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		774.00	1,489.00	2,263.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,949,189.00	1,295,094.00	6,244,283.00	2,050,612.14	791,502.51	2,842,114.65
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		805,691.00	(477,044.00)	328,647.00	612,711.94	(353,444.50)	259,267.44
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	(396,284.61)	396,284.61	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(396,284.61)	396,284.61	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		409,406.39	(80,759.39)	328,647.00	612,711.94	(353,444.50)	259,267.44
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	3,897,143.72	145,400.01	4,042,543.73	3,897,143.72	145,400.01	4,042,543.73
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		3,897,143.72	145,400.01	4,042,543.73	3,897,143.72	145,400.01	4,042,543.73
2. Ending Fund Balance, June 30 (E + F1c)		4,306,550.11	64,640.62	4,371,190.73	4,509,855.66	(208,044.49)	4,301,811.17
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	53,098.51	5,270.27	58,368.78
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 *	4,306,550.11	64,640.62	4,371,190.73	4,456,757.15	(213,314.76)	4,243,442.39
* Percent of Total Expenditures and Other Uses		68.97%	1.04%	70.00%	156.81%	-7.51%	149.31%

Fiscal Year Ending June 30, 2023

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				3,243,172.74	636,197.29	3,879,370.03
Fair Value Adjustment to Cash in County Treasury	9111						0.00
In Banks	9120				581,164.84	(418,301.19)	162,863.65
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				14,094.86		14,094.86
4. Due from Grantor Government	9290					81,285.66	81,285.66
5. Stores	9320						0.00
6. Prepaid Expenditures (Expenses)	9330				53,098.51	5,270.27	58,368.78
7. Other Current Assets	9340				19,312.75		19,312.75
8. Capital Assets (for accrual basis only)	9400-9499				726,372.95		726,372.95
9. TOTAL ASSETS					4,637,216.65	304,452.03	4,941,668.68
H. LIABILITIES							
1. Accounts Payable	9500				81,445.06	21,699.24	103,144.30
2. Due to Grantor Government	9590						0.00
3. Current Liabilities	9641				9,784.78		9,784.78
4. Deferred Revenue	9650					490,797.28	490,797.28
5. Long-Term Liabilities (for accrual basis only)	9660-9669				36,131.15		36,131.15
6. TOTAL LIABILITIES					127,360.99	512,496.52	639,857.51
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)					4,509,855.66	(208,044.49)	4,301,811.17



Assumptions for February Revised Operational Budget FY 2022-23

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 62.47%.
- * **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 – 2022-23 Enacted State Budget updated as of September 29th, 2022, and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build SSS's February Revised Operational Budget.

Table 1:

Description	FY 2022-23
Adjusted Grades 7-8 Base Grant	\$9,580
Adjusted Grades 9-12 Base Grant	\$11,391
Statutory Cost of Living Allowance (COLA)*	13.26%
SSS's Unduplicated Pupil Percentage (Rolling Average)	72.37%
District's Unduplicated Pupil Percentage (SUHSD)	62.47%

*Amount represents the 2022-23 statutory COLA of 6.56% plus an augmentation of \$6.70%

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

Table 2:

Description	FY 2022-23 (Projected P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	370	392	364
Students Served	610	552	509
ADA:			
Grade 7-8	36.58	34.61	49.09
Grade 9-12	337.82	319.74	260.96
Total ADA	374.40	354.35	310.05

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$5,010,101
Federal Revenues	\$261,394
State Revenues Other than LCFF	\$655,198
Local Revenues	\$42,974
Employee Retention Credit (ERC)	\$603,263
Total Projected Revenues	\$6,572,930

- 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 2022-23.

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. SSS has developed and adopted a Plan for how it will use its ESSER III funds to address 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.

SSS's ESSER III revised allocation is \$498,245 and of that amount \$95,992 was spent in FY 21-22. SSS included \$204,182 in its Preliminary Budget but due to increases in LCFF and local revenues, the budgeted amount was lowered to \$72,737. The remaining allocation of \$329,516 will be included in the FY 2023-24 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 can attend school and participate fully in school activities. SSS's allocation amount is \$3,741.

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 SSS is a subrecipient for \$3,700. 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 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.

SSS's allocation total is \$60,419 and of that amount the first 80% apportionment of \$48,335 was recorded in FY 21-22. The remaining 20% amounting to \$12,084 was

included in the Preliminary Budget but is now deferred due to increases in LCFF and local revenues.

- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$820 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125 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 \$18.34 for Grades K-8 and \$50.98 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. Award ending date for the 2022-23 CTEIG Cycle is December 31, 2024.

SSS included \$193,911 in its Preliminary Budget but lowered it to \$170,893 due to increases in LCFF and local revenues

- **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 \$5,169 and Learning Recovery funds of \$13,116 are included in this budget.
- **A-G Completion Improvement Grant Program** provides additional support to LEAs to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school with A-G eligibility requirements completed for admission to the California State University and the University of California. SSS has developed and adopted a Plan that describes the programs and services that will increase or improve the A-G eligibility. Deadline for obligation of this fund is FY 2025-26.

SSS's total allocation is \$150,000 and of this amount the first 75% apportionment of \$112,500 was recorded in FY 21-22. The remaining 25% amounting to \$37,500 was included in the Preliminary Budget but is now deferred due to increases in LCFF and local revenues.

- **Ethnic Studies Block Grant** provides funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide. SSS's total allocation is \$7,798.
- **Employee Retention Credit (ERC)** is a payroll tax refund from the United States Treasury Department applicable to businesses who kept employees on payroll during the pandemic. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. SSS used the three quarters data in 2021 only. Additionally, all wages paid by Federal Funds were removed from the calculations. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.

SSS applied for and anticipates receiving ERC in the amount of \$603,263, which is included under Local Revenue.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 22-23
Teachers (Gen. Ed, Special Ed*)	1100	15.28
Certificated Pupil Support (Counselor/Nurse/Psychologist/Tech Lead)	1200	1.34
Certificated Supervisor & Administrator	1300	1.34
Other Certificated Teacher Resource (CTR)	1900	2.00
Classified Support (Admin Support)	2200	0.21
Classified Supervisor & Administrator	2300	0.56
Clerical, Technical & Office Staff	2400	4.05
Other Classified Salaries	2900	0.08
TOTAL FTE POSITIONS BUDGETED		24.86

- * 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 2022-23, we estimated the Special Ed population at 25.2%.

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		25.37%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$ 5,500	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.50%	0.50%
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. 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.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

SSS has allocated \$25,520 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 \$770,538 representing 11.72% 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 2022-23, SSS has allocated \$98,594 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 \$50,101 for FY 2022-23 for oversight fees.

RESERVES

SSS has allocated reserves of \$328,647 for FY 2022-23 representing 5% of total revenues of \$6,572,930.

FACILITIES

SSS carries contractual lease agreements with an annual cost of \$323,525 for FY 2022-23. The total cost of the current lease contracts from July 2022 through the end of the lease term (Year 2026) is \$1,103,363.



**February Revised Operational Budget
FY 2022-23**

REVENUES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET		REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES						
LCFF State Aid - Current Year	8011	+	\$ 4,935,221.00	\$	5,017,021.00	\$ (81,800.00)
Education Protection Account (EPA)	8012	+	74,880.00		76,312.00	(1,432.00)
TOTAL, LCFF SOURCES		=	\$ 5,010,101.00	\$	5,093,333.00	\$ (83,232.00)
FEDERAL REVENUES						
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 41,250.00	\$	41,250.00	\$ -
Special Education: Mental Health Services - Level 3	8182	+	31,179.00		38,734.00	(7,555.00)
Title I, Part A - Improving Basic Programs	8290	+	79,267.00		77,353.00	1,914.00
Title II, Part A - Supporting Effective Instruction	8290	+	11,514.00		11,491.00	23.00
Title III, Part A - English Learner Student Program	8290	+	8,006.00		8,006.00	-
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00		10,000.00	-
CARES Act - Elementary and Secondary School Relief (ESSER) III	8290	+	72,737.00		90,747.00	(18,010.00)
Project SaFE	8290	+	3,700.00		3,700.00	-
ARP - Homeless Children & Youth II	8290	+	3,741.00		3,741.00	-
TOTAL, FEDERAL REVENUES		=	\$ 261,394.00	\$	285,022.00	\$ (23,628.00)
STATE REVENUES OTHER THAN LCFF						
Mandate Block Grant	8550	+	\$ 16,935.00	\$	16,935.00	\$ -
CAASPP	8590	+	92.00		-	92.00
ELPAC	8590	+	256.00		-	256.00
Lottery: Unrestricted	8560	+	66,478.00		67,749.00	(1,271.00)
Lottery: Unrestricted - Prior Year	8560	+	14,781.00		915.00	13,866.00
Lottery: Instructional Materials	8560	+	26,200.00		26,701.00	(501.00)
Lottery: Instructional Materials - Prior Year	8560	+	7,752.00		1,003.00	6,749.00
Career Technical Education Incentive Grant	8590	+	170,893.00		170,893.00	-
Special Education	8792	+	307,008.00		312,879.00	(5,871.00)
Special Education: Mental Health Services - Level 2	8590	+	18,720.00		19,078.00	(358.00)
Special Education Dispute Prevention	8590	+	5,169.00		5,169.00	-
Special Education Learning Recovery	8590	+	13,116.00		13,116.00	-
Ethnic Studies Block Grant	8590	+	7,798.00		7,798.00	-
TOTAL, OTHER STATE REVENUES		=	\$ 655,198.00	\$	642,236.00	\$ 12,962.00
LOCAL REVENUES						
Interest Income	8660	+	\$ 40,474.00	\$	10,000.00	\$ 30,474.00
Employee Retention Credit	8699	+	603,263.00		603,263.00	-
All Other Local Revenue	8699	+	2,500.00		2,500.00	-
TOTAL, LOCAL REVENUES		=	\$ 646,237.00	\$	615,763.00	\$ 30,474.00
TOTAL, REVENUES			\$ 6,572,930.00	\$	6,636,354.00	\$ (63,424.00)



**February Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	FEBRUARY REVISED BUDGET	REVISED PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100 + \$	1,496,899.00	\$ 1,573,909.00	\$ (77,010.00)
Certificated Pupil Support Salaries	1200 +	197,714.00	224,637.00	(26,923.00)
Certificated Supervisors' & Administrators' Salaries	1300 +	214,090.00	215,712.00	(1,622.00)
Other Certificated Salaries	1900 +	43,530.00	133,101.00	(89,571.00)
TOTAL, CERTIFICATED SALARIES	= \$	1,952,233.00	\$ 2,147,359.00	\$ (195,126.00)
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100 + \$	2,000.00	\$ -	\$ 2,000.00
Classified Support Salaries	2200 +	17,792.00	13,008.00	4,784.00
Classified Supervisors' & Administrators' Salaries	2300 +	94,130.00	93,521.00	609.00
Clerical, Technical and Office Staff Salaries	2400 +	238,548.00	236,540.00	2,008.00
Other Classified Salaries	2900 +	8,959.00	9,093.00	(134.00)
TOTAL, CLASSIFIED SALARIES	= \$	361,429.00	\$ 352,162.00	\$ 9,267.00
EMPLOYEE BENEFITS				
STRS Retirement	3100 + \$	377,681.00	\$ 414,286.00	\$ (36,605.00)
PERS Retirement	3200 +	84,900.00	83,431.00	1,469.00
Social Security/Medicare	3300 +	54,388.00	56,661.00	(2,273.00)
Health and Welfare	3400 +	1,340,996.00	1,315,674.00	25,322.00
Unemployment Insurance	3500 +	11,568.00	12,498.00	(930.00)
Workers Compensation	3600 +	27,827.00	30,032.00	(2,205.00)
TOTAL, EMPLOYEE BENEFITS	= \$	1,897,360.00	\$ 1,912,582.00	\$ (15,222.00)
TOTAL, PERSONNEL COST	\$	4,211,022.00	\$ 4,412,103.00	\$ (201,081.00)



**February Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		FEBRUARY REVISED BUDGET		REVISED PRELIMINARY BUDGET		INCREASE (DECREASE)
BOOKS AND SUPPLIES							
Textbooks and Core Curricula Materials	4100	+	\$ 48,413.00	\$	29,600.00	\$	18,813.00
Books and Other Reference Materials	4200	+	9,901.00		3,000.00		6,901.00
Materials and Supplies	4300	+	164,703.00		104,004.00		60,699.00
On-Line Courses	4312	+	25,968.00		25,968.00		-
Research and Development	4313	+	6,320.00		6,320.00		-
Noncapitalized Equipment	4400	+	118,750.00		155,045.00		(36,295.00)
Food	4700	+	8,729.00		6,300.00		2,429.00
TOTAL, BOOKS AND SUPPLIES		=	\$ 382,784.00	\$	330,237.00	\$	52,547.00
SERVICES AND OTHER OPERATING EXPENSES							
Travel and Conference	5200	+	\$ 27,230.00	\$	26,967.00	\$	263.00
Research and Development Travel	5202	+	19,200.00		19,200.00		-
Dues and Memberships	5300	+	24,630.00		19,072.00		5,558.00
Liability Insurance	5400	+	26,333.00		28,333.00		(2,000.00)
Operations and Housekeeping Services	5500	+	130,640.00		120,354.00		10,286.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	462,831.00		456,666.00		6,165.00
Professional/Consulting Services/Operating Exp.	5800	+	671,944.00		558,034.00		113,910.00
Marketing Fees	5812	+	98,594.00		99,545.00		(951.00)
Communications	5900	+	67,886.00		43,901.00		23,985.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 1,529,288.00	\$	1,372,072.00	\$	157,216.00
CAPITAL OUTLAY							
Depreciation - Equipment	6900	+	\$ 98,404.00	\$	100,976.00	\$	(2,572.00)
Depreciation - Leasehold Improvement	6900	+	20,522.00		20,522.00		-
TOTAL, CAPITAL OUTLAY		=	\$ 118,926.00	\$	121,498.00	\$	(2,572.00)
OTHER OUTGO							
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 2,263.00	\$	2,263.00	\$	-
TOTAL, OTHER OUTGO		=	\$ 2,263.00	\$	2,263.00	\$	-
RESERVES							
Operational Reserve	9780	+	\$ 164,324.00	\$	199,091.00	\$	(34,767.00)
Reserve for Economic Uncertainties	9789	+	164,323.00		199,090.00		(34,767.00)
TOTAL, RESERVES		=	\$ 328,647.00	\$	398,181.00	\$	(69,534.00)
%			5%		6%		
TOTAL, EXPENDITURES			\$ 6,572,930.00	\$	6,636,354.00	\$	(63,424.00)