

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)

Wayland Myers– Chairman

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

SPECIAL BOARD OF DIRECTORS MEETING

Thursday, April 27, 2023, 9:30 a.m.

Via Teleconference Conference at

1850 Bel Air Terrace, Encinitas, CA 92024, 9655 Granite Ridge Road, Suite 100, San Diego, 92123,
4179 Middlesex Drive, San Diego, CA 92116, 301 W 13th Street, Suite 100, Kansas City MO 64105
and at

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

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

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

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

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

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

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

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

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

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

1.0 OPEN SESSION

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

2.0 PUBLIC COMMENT

Public comment for items of interest to the public and within the scope of the 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 Conference with Labor Negotiator****3.2.1.1 Unrepresented Employee: Executive Director****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 Approval of 2022-2023 One-Time Augmentation Pay to Executive Director Equivalent to Four (4) Percent of the Annual Base Salary (All Other Terms of Current Employment Agreement Remain Unchanged)

5.2 Consider Approval of 2022-2023 One-Time Augmentation Pay for All Current Monthly Salaried and Hourly Employees, Excluding the President/CEO, Chief Business Officer, and Executive Director. One-Time Augmentation Pay is equivalent to Four (4) Percent of the Annual Base Salary for Monthly Salaried Employees and Four (4) percent of the Annual Earnable Compensation for Current Hourly Employees.

5.3 Consider Approval of Resolution Approving Restated Amended Articles of Incorporation [P.4-8](#)

5.4 Consider Approval of Resolution Approving Amended Bylaws [P.9-24](#)

6.0 ACTION ITEMS**6.1 Action Items for Audeo Charter School II**

6.1.1 Consider Approval of the Dashboard Alternative School Status (DASS) Application [P.25-36](#)

6.1.2 Review the April Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of the April Revised Operational Budget FY 2022-2023 [P.37-49](#)

6.2 Action Items for Grossmont Secondary School

6.2.1 Consider Approval of the Dashboard Alternative School Status (DASS) Application [P.50-61](#)

6.2.2 Review the April Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of the April Revised Operational Budget FY 2022-2023 [P.62-72](#)

6.3 Action Items for Mirus Secondary School

6.3.1 Consider Approval of the Dashboard Alternative School Status (DASS) Application [P.73-84](#)

6.3.2 Review the April Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of the April Revised Operational Budget FY 2022-2023 [P.85-95](#)

6.4 Action Items for Sweetwater Secondary School

6.4.1 Consider Approval of the Dashboard Alternative School Status (DASS) Application [P.96-107](#)

6.4.2 Review the April Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of the April Revised Operational Budget FY 2022-2023 [P.108-118](#)

6.5 Action Items for Audeo Charter School III

6.5.1 Review the April Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of the April Revised Operational Budget FY 2022-2023 [P.119-130](#)

6.6 Action Items for Audeo Valley Charter School

6.6.1 Review the April Revised Operational Budget Assumptions FY 2022-2023 and Consider Approval of the April Revised Operational Budget FY 2022-2023 [P.131-141](#)

7.0 BOARD COMMENTS AND ANNOUNCEMENTS

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

8.0 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 April 25, 2023.

AUDEO CHARTER SCHOOL

RESOLUTION APPROVING RESTATED ARTICLES OF INCORPORATION

WHEREAS, Audeo Charter School (“Audeo”) is a California nonprofit public benefit corporation operating California public charter schools, as authorized by California Education Code section 47604; and

WHEREAS, Audeo seeks to change its corporate name to Altus Schools Southern California and change the names of the charter schools operated by the Corporation; and

WHEREAS, Restated Articles of Incorporation were drafted changing the corporate name to Altus Schools Southern California and eliminating reference to Audeo Charter School in anticipation of changing the charter school’s name.

THEREFORE, IT IS RESOLVED that Board of Directors approves of the Restated Articles of Incorporation (attached hereto as Exhibit “A”)

PASSED AND ADOPTED by the Board of Directors at a regular meeting held on _____, by the following vote:

Ayes:

Nos:

Abstentions:

Wayland Myers, Chair of the Board

Date

* * * *

CERTIFICATE OF SECRETARY

I certify that I am the duly elected Secretary of Audeo Charter School, a California nonprofit public benefit corporation; that this resolution is true and correct as written and was duly adopted by the Board at a regular meeting held on _____.

Lynne Herrero Alipio, Secretary

EXHIBIT A

RESTATED ARTICLES OF INCORPORATION

The undersigned certify that:

1. They are the Chair of the Board and the Secretary, respectively, of Audeo Charter School, a California nonprofit public benefit corporation, with California Entity Number 2267362 (the “Corporation”).
2. The Articles of Incorporation of the Corporation are amended and restated to read in full as follows:

ARTICLE I

The name of the Corporation is Altus Schools Southern California.

ARTICLE II

The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes. The specific purposes of this Corporation are:

- (1) to manage, operate, guide, direct and promote one or more California public charter schools (“Related Public Charter Schools”) as may be established to provide public education based on the Altus Model;
- (2) to manage, enhance, improve, disseminate, administer, guide and direct the Altus Model and its use by Related Public Charter Schools;
- (3) to establish, manage, administer, guide, and direct such other educational programs including without limitation, preschools, elementary, middle schools, secondary, alternative schools or community programs;
- (4) to perform and undertake any and all activities and functions, including soliciting contributions of money and property from the general public, as may be proper in connection with this Corporation’s general and specific purposes.

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 or the corresponding provision of any future United States Internal Revenue Law. Notwithstanding any other provision of these articles, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation. The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under Section 501(c)(3)

of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE III

All corporate property is irrevocably dedicated to the purposes set forth in Article II. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to any of its directors, members, trustees, officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distributions in furtherance of the purposes set forth in Article II.

No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Subject to the provisions of the Nonprofit Public Benefit Corporation Law of the State of California, and any limitations in the articles or bylaws relating to action to be approved by the members or by a majority of all members, if any, the activities and affairs of this Corporation shall be conducted and all the powers shall be exercised by or under the direction of the board of directors.

The number of directors shall be as provided for in the bylaws. The bylaws shall prescribe the qualifications, mode of election, and term of office of directors.

ARTICLE IV

The authorized number and qualifications of members of the Corporation, if any, the different classes of membership, the property, voting and other rights and privileges of members, and their liability for dues and assessments and the method of collection thereof, shall be set forth in the bylaws.

ARTICLE V

Upon the dissolution or winding up of the Corporation, its assets remaining after payment of all debts and liabilities of the Corporation, shall be distributed to a nonprofit fund, foundation, corporation or association which is organized and operated exclusively for educational or charitable purposes meeting the requirements of Revenue and Taxation Code section 214 and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue

Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine which are organized and operated exclusively for such purposes.

3. The foregoing amendment to and restatement of the Articles of Incorporation has been duly approved by the Board of Directors.
4. The Corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Dated:

Wayland Myers, Chair of the Board

Lynne Herrero Alipio, Secretary

AUDEO CHARTER SCHOOL

RESOLUTION APPROVING AMENDED BYLAWS

WHEREAS, Audeo Charter School (“Audeo”) is a California nonprofit public benefit corporation operating California public charter schools, as authorized by California Education Code section 47604; and

WHEREAS, Audeo seeks to change its corporate name to Altus Schools Southern California and change the names of the charter schools operated by the Corporation; and

WHEREAS, the current Bylaws were revised changing the corporate name to Altus Schools Southern California, eliminating reference to Audeo Charter School in anticipation of changing the charter school’s name and making minimal legal updates.

THEREFORE, IT IS RESOLVED that Board of Directors approves of the amended Bylaws (attached hereto as Exhibit “B”)

PASSED AND ADOPTED by the Board of Directors at a regular meeting held on _____, by the following vote:

Ayes:

Nos:

Abstentions:

Wayland Myers, Chair of the Board

Date

* * * *

CERTIFICATE OF SECRETARY

I certify that I am the duly elected Secretary of Audeo Charter School, a California nonprofit public benefit corporation; that this resolution is true and correct as written and was duly adopted by the Board at a regular meeting held on _____.

Lynne Herrero Alipio, Secretary

EXHIBIT B

**BYLAWS
OF
AUDEO-CHARTER SCHOOL/ALTUS
SCHOOLS SOUTHERN CALIFORNIA**

(A California Nonprofit Public Benefit Corporation)

**ARTICLE I
NAME**

Section 1. NAME. The name of this corporation is ~~Audeo Charter School~~Altus Schools Southern California.

**ARTICLE II
PRINCIPAL OFFICE OF THE CORPORATION**

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

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

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

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

(1) ~~to manage, operate, guide, direct and promote one or more California public charter schools to support, 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;

~~(3) to establish, manage, administer, guide and direct Related Public Charter Schools that provide education based on the Altus Model, including Audeo Charter School II;~~

~~(4)~~(3) to establish, manage, administer, guide and direct such other educational programs including without limitation, preschools, elementary, middle schools, secondary, alternative schools or community programs;

~~(5)~~(4) to perform and undertake any and all activities and functions, including soliciting contributions of money and property from the general public, as may be proper in connection with this Corporation's general and specific purposes.

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

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

ARTICLE IV CONSTRUCTION AND DEFINITIONS

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

ARTICLE V DEDICATION OF ASSETS

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

**ARTICLE VI
CORPORATION WITHOUT MEMBERS**

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

**ARTICLE VII
BOARD OF DIRECTORS**

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

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

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

Section 3. DESIGNATED DIRECTORS AND TERMS. All directors, except for the representative designated by the chartering authority, if any, shall be designated by the existing Board of Directors. The board of directors shall consist of at least three directors and no more than nine, unless changed by amendment to these bylaws. If the chartering authority designates a representative to serve on the Board of Directors, the Board of Directors may appoint an additional

director to ensure an odd number of Board members. Each director shall hold office for six (6) years and until a successor director has been designated and qualified.

Section 4. PARENT REPRESENTATIVE. For so long as the Corporation operates one (1) or more duly authorized California charter schools, the existing Board of Directors shall appoint a Parent Representative to the Board of Directors from a list of qualified candidates. The Parent Representative shall be qualified according to the policies of the Corporation and must have a primary caregiver relationship to a student enrolled in a charter school operated by the Corporation. Should the Parent Representative cease to have a student enrolled in a charter school operated by the Corporation, the Parent Representative's seat will be deemed vacated. Should no qualified applicants apply, the Board of Directors shall leave the Parent Representative seat vacated until a qualified applicant applies and is appointed.

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

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

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

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

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

Section 10. EVENTS CAUSING VACANCIES ON BOARD. A vacancy or vacancies

on the Board of Directors shall occur in the event of (a) the death or resignation of any director; (b) the declaration by resolution of the Board of Directors of a vacancy in the office of a director who has been convicted of a felony, declared of unsound mind by a court order, or found by final order or judgment of any court to have breached a duty under California Non-Profit Public Benefit Corporation Law, Chapter 2, Article 3; (c) the increase of the authorized number of directors; or (d) the failure of the directors, at any meeting at which any director or directors are to be appointed, to appoint the number of directors required to be appointed at such meeting; and (e) termination of employment with the Corporation. In addition to the above, the Parent Representative position shall also be considered vacant should the current Parent Representative cease to have a primary caregiver relationship to a student enrolled in a charter school operated by the Corporation.

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

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

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

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

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

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

Section 17. TELECONFERENCE MEETINGS¹. Members of the Board of Directors may participate in teleconference meetings so long as all of the following requirements in the Brown Act are complied with:

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

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

Section 19. AUTHORITY TO CALL SPECIAL MEETINGS. Special meetings of the Board of Directors for any purpose may be called at any time by the Chair of the Board, if any, or a majority of the Board of Directors. If a Chair of the Board has not been elected then the

¹ Pursuant to Government Code Section 54953, the Corporation may use teleconferencing without complying with the ~~ertain~~ requirements of paragraphs (a), (c), and (d) if the Corporation complies with the requirements of Section 54953(e). ~~Section 54953 (e) shall remain in effect until January 1, 2024, unless this termination date is otherwise legislatively extended.~~

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

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

President and Chief Executive Officer is authorized to call a special meeting in place of the President of the Board. The party calling a special meeting shall determine the place, date, and time thereof.

Section 20. NOTICE OF SPECIAL MEETINGS. In accordance with the Brown Act, special meetings of the Board of Directors may be held only after twenty-four (24) hours notice is given to the public through the posting of an agenda. Notice of the time and place of special meetings shall be given to each director by (a) personal delivery of written notice; (b) first-class mail, postage prepaid; (c) telephone, including a voice messaging system or other system or technology designed to record and communicate messages, either directly to the director or to a person at the director's office who would reasonably be expected to communicate that notice promptly to the director; (d) facsimile; (e) electronic mail; or (f) other electronic means. All such notices shall be given or sent to the director's address or telephone number as shown on the Corporation's records and shall be sent with at least such notice as is required in accordance with the terms and provisions of the Brown Act.

Notice of the time and place of special meetings shall be given to all media who have provided written notice to ~~Audeo Charter School~~ [Altus Schools Southern California](#),

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

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

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

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

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

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

the Board of Directors resolution, except that no committee may:

- (a) Fill vacancies on the Board of Directors or any committee of the board;
- (b) Amend or repeal bylaws or adopt new bylaws;
- (c) Amend or repeal any resolution of the Board of Directors that by its express terms is not so amendable or subject to repeal; or
- (d) Create any other committees of the Board of Directors or appoint the members of committees of the board;

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

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

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

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

ARTICLE VIII OFFICERS OF THE CORPORATION

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

Section 2. DUPLICATION OF OFFICE HOLDERS. Any number of offices may be held by the same person, except that neither the Secretary nor the Chief Financial Officer may

serve concurrently as either the President and Chief Executive Officer or the Chair of the Board.

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

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

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

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

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

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

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

Section 10. VICE-PRESIDENTS. If Vice-Presidents are appointed, and if the President and Chief Executive Officer is absent or disabled, the Vice-Presidents, if any, in order of their rank as fixed by the board, or, if not ranked, a Vice-President designated by the board, shall perform all duties of the President and Chief Executive Officer. When so acting, a Vice-President shall have all powers of and be subject to all restrictions on the President and Chief Executive Officer. The Vice-Presidents shall have such other powers and perform such other duties as the Board of Directors or the bylaws may require.

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

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

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

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

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

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

ARTICLE IX

CONTRACTS WITH DIRECTORS AND OFFICERS

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

ARTICLE X LOANS TO DIRECTORS AND OFFICERS

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

ARTICLE XI INDEMNIFICATION

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

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

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

Corporation.

ARTICLE XII INSURANCE

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

ARTICLE XIII MAINTENANCE OF CORPORATE RECORDS

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

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

ARTICLE XIV INSPECTION RIGHTS

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

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

Section 3. **MAINTENANCE AND INSPECTION OF ARTICLES AND BYLAWS.** This Corporation shall keep at its principal California office the original or a copy of the article of incorporation and bylaws, as amended to the current date, which shall be open to inspection by the directors at all reasonable times during office hours. If the Corporation has no business office

in California, the Secretary shall, on the written request of any director, furnish to that director a copy of the articles of incorporation and bylaws, as amended to the current date.

ARTICLE XV REQUIRED REPORTS

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

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

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

ARTICLE XVI EFFECTIVE DATES; AMENDMENTS

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

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

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting Secretary of ~~Audeo Charter School~~Altus Schools Southern California, a California nonprofit public benefit corporation; that these bylaws, consisting of 15 pages (including this page), are the bylaws of this Corporation as adopted by the Board of Directors on ~~June 2, 2022~~_____, and that these bylaws have not been amended or modified since that date.

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Corporation to this certificate on ~~June 2, 2022~~_____.

Lynne Herrero Alipio, Secretary

4882-3197-1932, v. 1



Audeo Charter II

***Dashboard Alternative
School Status (DASS) Re-
newal Application***

***2023, 2024, 2025 Dash-
boards***

Dashboard Alternative School Status Application

The following documents are included in this item:

1. **Dashboard Alternative School Status Program:** This document is an overview of the DASS program, the eligibility criteria, and DASS participation instructions.
2. **Dashboard Alternative School Status Eligibility Summary:** This document provides a summary of the school's eligibility to participate in the DASS program.
3. **DASS Participation Form – Online Survey:** This document is a copy of the Online Survey of Part 1 of the DASS Participation process. The online survey was submitted on 02/21/2023. This includes school information and the percentage unduplicated students enrolled for each of the eligibility criteria.
4. **Dashboard Alternative School Status (DASS) Eligibility Certification:** This form certifies that the percentages of high-risk students stated on the DASS Participation Form are true and correct. Signatures of the school principal, county or district superintendent or charter school administrator, and board president are required.



Dashboard Alternative School Status (DASS) Dashboard Alternative School Status background

In 2013, California's accountability system significantly changed with the adoption of the Local Control Funding Formula (LCFF). This new accountability system, the California School Dashboard (Dashboard), contains state indicators and standards to help identify a school's strengths, weaknesses, and areas in need of improvement. Because these state indicators and standards were developed for traditional (non-alternative) schools, the State Board of Education (SBE) and stakeholders raised concerns that the state indicators and standards did not fairly evaluate the success or progress of alternative schools that serve high-risk students.

The Dashboard Alternative School Status (DASS) program replaces the previously administered Alternative Schools Accountability Model (ASAM) and holds alternative schools and alternative schools of choice accountable for modified methods of measurement for accountability indicators, when appropriate. The State Board of Education (SBE) will continue to take action on how to incorporate new modified methods in the Dashboard for future releases.

DASS Eligibility Criteria for Charter Schools that Serve High-Risk Students

The DASS criteria requires the school to 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:

- **Expelled** (EC Section 48925[b]) including situations in which enforcement of the expulsion order was suspended (EC Section 48917)
- **Suspended** (EC Section 48925[d]) more than 10 days in a school year
- **Wards of the Court** (Welfare and Institution Code [WIC] Section 601 or 602) or dependents of the court (WIC Section 300 or 654)
- **Pregnant and/or Parenting**
- **Recovered Dropouts** – State Board of Education (SBE) defines recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days
- **Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263)
- **Retained more than once** in kindergarten through grade eight



- Students who are **credit deficient** (i.e., students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements)
- Students with a **gap in enrollment** (i.e., students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed)
- Students with **high level transiency** (i.e., students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school)
- **Foster Youth** (EC Section 42238.01[b])
- **Homeless Youth**

DASS Participation Instructions

Part 1: Completing and Submitting the DASS Survey

Part One of the DASS application process is an online survey, which opened on February 10th 2023 and closed on March 17, 2023. When determining a school's percentage of high-risk students for DASS eligibility, please use the school's current enrollment at the time of application. A student is considered high-risk if they meet one of the high-risk criteria approved by the State Board of Education upon first enrollment at the school. Students who become high-risk after initial enrollment should not be included. Once the survey has been submitted, the individual listed as the DASS coordinator will receive instructions by email within two business days for completing Part Two of the DASS application. Final approval of the DASS application is contingent upon completion of Part Two.

Part2: Submitting Supporting Documents Approved by the Local District Governing Board

All required supporting documents need to be uploaded to the Assigned Box.com Folder by June 16, 2023. To ensure that you meet this timeline, please take the DASS eligibility certification to your local district governing boards by or before June

1. Obtain signatures of the school principal, county or district superintendent or charter school administrator, and local board president on the DASS Eligibility Certification Form, which is located in your assigned Box.com folder.
2. A copy of the board agenda and minutes that indicates the approval of the DASS eligibility certification. The local district governing board or the charter school board must certify that the school's enrollment meets the DASS criteria in a board agenda item.



If the school's DASS eligibility was certified by the charter school board, a letter must be sent to the charter's authorizing governing board notifying them of their DASS eligibility. A copy of the notification letter must also be submitted to the CDE.

Once all of a school's required supporting documents have been uploaded, CDE staff will send a confirmation e-mail to the school's DASS coordinator.

Terms of DASS Participation

All DASS participants must maintain documentation of the 70 percent of students reflected on their DASS Application. The CDE will conduct annual reviews and the failure to provide such documentation may result in termination of the school's DASS.

All schools voluntarily participating in the DASS program will be required to re-certify their high-risk student enrollments every three years (i.e., if a school is approved in 2022–23 to participate in DASS for the 2023 Dashboard, this school must reapply in the 2025–26 to continue their participation in DASS for the 2026 Dashboard). If a school fails to re-certify its high-risk student enrollment or the school's enrollment of high-risk students fall below 70 percent, the school will be removed from DASS.

Schools participating in the Dashboard Alternative School Status (DASS) program are required to re-certify their high-risk student enrollments every three years. The DASS criteria requires a school to have an unduplicated count of at least 70 percent of the school's total enrollment composed of high-risk student groups.

Audeo Charter II previously renewed DASS Status for the 2020, 2021, and 2022 Dashboards. Part 1 of the DASS application renewal process is an online survey. Audeo Charter II submitted Part 1 to renew its DASS status on February 21, 2023. The following percentages in **Table 1** were submitted on the online survey.

Audeo Charter II Percent of Students Enrolled 02/10/2023 by Eligibility Criteria		
	Number of Unduplicated Students	Percent of Unduplicated Students
Expelled	1	0.4%
Suspended	3	1.2%
Wards of the Court	0	0.0%
Pregnant and/or Parenting	2	0.8%
Recovered Dropout	4	1.6%
Habitually Truant	38	15.6%
Retained more than once in K-8	1	0.4%
Credit Deficient	138	56.6%
Enrollment Gap	0	0.0%
High Level of Transiency	9	3.7%
Foster Youth	0	0.0%
Homeless Youth	1	0.4%
Total Unduplicated Count	197	80.7%
Enrollment as of 02/10/2023	244	

Table 1. Unduplicated Students Served by Eligibility Criteria

Audeo Charter II's enrollment as of 02/10/2023 was 244 students. Audeo Charter II's unduplicated percentage of high-risk students is 80.7%. The top criteria students meet are credit deficient (56.6%) and habitually truant (15.6%).

The DASS application only allows students to count in one high-risk criteria category. However, many students meet multiple criteria.

Audeo Charter II Students by Number of Eligible Criteria		
	#	%
Students who Meet 1 Criteria	197	80.7%
Students that Meet 2 Criteria	77	31.6%
Students that Meet 3 or more Criteria	11	4.5%

Table 2. Students Meeting One or More High-risk Criteria

Table 2 indicates the percentage of students who qualify in one, two, and three or more high-risk categories. Approximately 31.6% of unduplicated students counted meet the criteria in two or more categories.

Evidence of students meeting the DASS criteria is collected upon first enrollment at the school. This documentation is reviewed prior to submitting Part 1 of the DASS Survey. Detailed documentation for each student is readily available.

[Accessible Version](#)



Survey

Dashboard Alternative School Status Online Survey

Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

Note: Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | Dashboard@cde.ca.gov | 916-319-0863

1. New DASS Application or Renewal?

- New*
- Renewal*



2. School Type:

- Alternative School of Choice*
 Charter School

3. School Information

County-District-School (CDS) Code: (No hyphens or spaces)

37103710134577

County Name:

San Diego

District Name:

San Diego County Office of Edu

School Name:

Audeo Charter II

4. DASS Coordinator

First Name:

Aaron

Last Name:

Smith

Job Title:

Administrator of Quality

E-mail Address:

asmith@altusschools.net

Phone Number: (999-999-9999)

858-678-3913

Percentage of Students

5. **Provide the percentage of students enrolled for each of the eligibility criteria.** Enter "0" if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school's total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

a) **Percentage (%) of students**

Expelled (Education Code (EC)

Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

b) **Percentage (%) of students**

Suspended more than 10 days in a school year (EC Section 48925[d]).

c) **Percentage (%) of students who are Wards of the Court** ([Welfare and Institutions Code (WIC) Section 601 or 602] or dependents of the court [WIC Section 300 or 654]).

d) **Percentage (%) of students who are Pregnant and/or Parenting.**

e) **Percentage (%) of Recovered**

Dropout Students – State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

f) **Percentage (%) of students who are Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).



g) **Percentage (%) of students Retained more than once in kindergarten through grade eight.**

h) **Percentage (%) of students who are credit deficient** (defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

i) **Percentage (%) of students with a gap in enrollment** (defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

j) **Percentage (%) of students with a high level of transiency** (defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

k) **Percentage (%) of students who are Foster Youth** (EC Section 42238.01[b]).

l) **Percentage (%) of students who are Homeless Youth.**

Total Percentage (%) of Students meeting DASS Eligibility Criteria.
(Enter the total percentage of students who meet any of the above criteria)

Submission

Before submitting please print this survey page. By selecting the **print responses** button below, you will be redirected to a new browser window where you can print the form. Return to the submit page after printing to submit survey to the DASS team.

Thank you for completing this form. Instructions for completing Part 2 will be sent by e-mail within two business days. If you do not receive an e-mail, contact the Analysis, Measurement, and Accountability Reporting Division Dashboard@cde.ca.gov. Select the **Submit** button below to submit the application to the CDE DASS Team. If the submission is successful you will be redirected to the DASS Web page.

Dashboard Alternative School Status (DASS) Eligibility Certification

CDE Use Only
Date Reviewed
Date Approved
Date Denied
Reviewer

This Certification Covers a Three-Year Period

School Type (*check one*): Alternative School of Choice Charter School

School Information

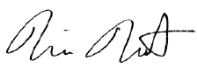
37-10371-0134577	San Diego
County-District-School (CDS) Code	County Name
Audeo Charter II	San Diego County Office of Education
School Name	District Name

DASS Coordinator

Aaron Smith	Administrator of Quality, Performance and Planning
Coordinator's Name	Title
858 678-3913	asmith@altusschools.net
Area Code and Phone Number	E-mail Address

Signatures of Certification

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

Hayley Beaupre	 04/10/2023
School Principal's Name	Signature and Date Certified
Tim Tuter	 04/10/2023
Superintendent's or Charter School Administrator's Name	Signature and Date Certified
Wayland Meyers	
Board President's Name	Signature and Date Certified

Note: This form and all supporting documents must be submitted to CDE for DASS Participation.



Assumptions for April 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 April 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:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	254	204	288
Students Served	538	479	578
ADA:			
Grade 4-6	8.23	5.31	3.48
Grade 7-8	27.61	17.65	17.46
Grade 9-12	220.45	207.00	277.00
Total ADA	256.29	229.96	297.94

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$3,159,389
Federal Revenues	393,150
State Revenues Other than LCFF	490,670
Local Revenues	32,040
Employee Retention Credit (ERC)	488,815
Total Projected Revenues	\$4,564,064

- 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 2020-21 and 2021-22. Audeo II included \$40,433 in its FY 2022-23 and the remaining amount of \$19,790 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 2020-21 and 2021-22. 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 (ARPHCY II) is apportioned to LEAs to support any purposes consistent with McKinney-Vento, help LEAs identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth 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 \$146.81 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 \$129,916 of the award 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 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	12.66
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	2.87
Other Classified (Administrative Support)	2900	0.05
TOTAL FTE POSITIONS BUDGETED		21.96

- * 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 25%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	19.10%	
PERS (Classified Retirement)	3211-12		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	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .00114			
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	1.18%	1.18%

AUGMENTATION PAY

Audeo II budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 22-23
Salary - Certificated	\$52,476
Salary – Classified	\$9,187
Total Salary	\$61,663
Benefits - Certificated	\$11,665
Benefits - Classified	\$3,188
Total Benefits	\$14,853
Grand Total	\$76,516

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 \$611,064 representing 13.39% 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 \$45,641 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 \$31,594 for FY 2022-23 for oversight fees.

RESERVES

Audeo II has allocated reserves of \$547,688 for FY 2022-23 representing 12% of total revenues of \$4,564,064.

FACILITIES

Audeo II carries contractual lease agreements with an annual cost of \$293,425 for FY 2022-23. The total cost of the current lease contracts from July 2022 through the end of the lease term (Year 2024) is \$419,667.

Audeo II Charter School II

APRIL REVISED OPERATIONAL BUDGET FY 2022 - 2023

REVENUES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASES)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 3,080,754.00	\$ 3,156,289.00	\$ (75,535.00)
LCFF State Aid - PY	8019	(3,923.00)		\$ (3,923.00)
Education Protection Account	8012	51,258.00	51,934.00	\$ (676.00)
In-Lieu of Property Taxes	8096	13,304.00		\$ 13,304.00
In-Lieu of Property Taxes - PY	8096	17,996.00		\$ 17,996.00
TOTAL, LCFF ENTITLEMENT		\$ 3,159,389.00	\$ 3,208,223.00	\$ (48,834.00)
FEDERAL REVENUES				
Special Ed: Federal IDEA	8181	\$ 27,453.00	\$ 23,375.00	\$ 4,078.00
Special Ed: ARP	8182	9,682.00	9,682.00	-
Special Ed: Mental Health Level III	8182	12,160.00	12,160.00	-
Title I, Part A - Basic Grants Low-Income & Neglected	8290	35,454.00	35,454.00	-
Title II, Part A - Improving Teacher Quality Program	8290	4,857.00	4,857.00	-
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	40,433.00	36,223.00	4,210.00
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	4,112.00	-
TOTAL, FEDERAL REVENUES		\$ 393,150.00	\$ 384,862.00	\$ 8,288.00
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	40,831.00	-
State Lottery Revenue - Non Prop-20 PY	8560	(10,193.00)	(10,193.00)	-
State Lottery Revenue - Prop-20	8560	16,092.00	16,092.00	-
State Lottery Revenue - Prop-20 PY	8560	(4,156.00)	(4,156.00)	-
Special Ed: State	8792	244,311.00	244,311.00	-
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	14,865.00	12,984.00	1,881.00
Educator Effectiveness	8590	8,136.00	8,136.00	-
Career Technical Education Incentive Grant	8590	129,916.00	129,916.00	-
Ethnic Studies Block Grant	8590	4,193.00	4,193.00	-
ELPAC Assessment Apportionments	8590	120.00	75.00	45.00
CAASSP Assessment Apportionments	8590	363.00	76.00	287.00
TOTAL, STATE REVENUES		\$ 490,670.00	\$ 488,457.00	\$ 2,213.00
LOCAL REVENUES				
Interest Income	8660	\$ 8,500.00	\$ 8,500.00	\$ -
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	2,890.00	-
TOTAL LOCAL REVENUES		\$ 520,855.00	\$ 520,855.00	\$ -
TOTAL, REVENUES		\$ 4,564,064.00	\$ 4,602,397.00	\$ (38,333.00)

Audeo II

Charter School II

APRIL REVISED OPERATIONAL BUDGET FY 2022 - 2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASES)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 1,121,205.00	\$ 1,115,456.00	\$ 5,749.00
Certificated Pupil Support Salaries	1200	134,283.00	133,042.00	1,241.00
Certificated Supervisor & Adm. Salaries	1300	153,148.00	149,597.00	3,551.00
Other Certificated Salaries	1900	60,886.00	73,925.00	(13,039.00)
TOTAL, CERTIFICATED SALARIES		\$ 1,469,522.00	\$ 1,472,020.00	\$ (2,498.00)
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	-	-	-
Classified Support Salaries	2200	7,833.00	7,764.00	69.00
Supervisors' and Administrator's Salaries	2300	64,675.00	63,240.00	1,435.00
Clerical, Technical, and Office Staff	2400	176,392.00	175,650.00	742.00
Other Classified Salaries	2900	5,679.00	5,543.00	136.00
TOTAL, CLASSIFIED SALARIES		\$ 254,579.00	\$ 252,197.00	\$ 2,382.00
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 284,175.00	\$ 284,688.00	\$ (513.00)
PERS Retirement	3200	59,417.00	58,966.00	451.00
Social Security/Medicare	3300	39,660.00	39,531.00	129.00
Health and Welfare	3400	377,539.00	410,356.00	(32,817.00)
Unemployment Insurance	3500	8,621.00	8,621.00	-
Workers Compensation Insurance	3600	20,422.00	20,409.00	13.00
TOTAL EMPLOYEE BENEFITS		\$ 789,834.00	\$ 822,571.00	\$ (32,737.00)
TOTAL PERSONNEL COST		\$ 2,513,935.00	\$ 2,546,788.00	\$ (32,853.00)

Audeo II Charter School II

APRIL REVISED OPERATIONAL BUDGET FY 2022 - 2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASES)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 17,411.00	\$ 17,411.00	\$ -
Books and Other Reference Materials	4200	7,950.00	7,950.00	-
Instructional Materials and Supplies	4300	37,450.00	37,450.00	-
Edgenuity	4312	28,046.00	28,046.00	-
Research and Development	4313	4,595.00	4,595.00	-
Non-Capitalized Equipment	4400	18,200.00	17,500.00	700.00
Food	4700	4,000.00	3,500.00	500.00
TOTAL, BOOKS AND SUPPLIES		\$ 117,652.00	\$ 116,452.00	\$ 1,200.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 28,876.00	\$ 28,298.00	\$ 578.00
Research and Development Travel	5202	13,785.00	13,785.00	-
Dues and Memberships	5300	13,215.00	13,215.00	-
Liability Insurance	5400	31,885.00	31,885.00	-
Operations and Housekeeping Services	5500	94,274.00	90,174.00	4,100.00
Rental, Leases & Repairs	5600	369,149.00	362,476.00	6,673.00
Prof/Consulting Services/Oper. Expenses	5800	565,423.00	578,471.00	(13,048.00)
Marketing Fees	5812	45,641.00	46,024.00	(383.00)
Communication	5900	47,266.00	47,266.00	-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,209,514.00	\$ 1,211,594.00	\$ (2,080.00)
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	\$ 273,844.00	\$ 276,144.00	\$ (2,300.00)
Reserve for Economic Uncertainties	9770	273,844.00	276,144.00	(2,300.00)
TOTAL, RESERVES		\$ 547,688.00	\$ 552,288.00	\$ (4,600.00)
%		12%	12%	
TOTAL, EXPENDITURES		\$ 4,564,064.00	\$ 4,602,397.00	\$ (38,333.00)



Grossmont Secondary

***Dashboard Alternative
School Status (DASS)
Renewal Application***

2023, 2024, 2025 Dashboards

Dashboard Alternative School Status Application

The following documents are included in this item:

1. **Dashboard Alternative School Status Program:** This document is an overview of the DASS program, the eligibility criteria, and DASS participation instructions.
2. **Dashboard Alternative School Status Eligibility Summary:** This document provides a summary of the school's eligibility to participate in the DASS program.
3. **DASS Participation Form – Online Survey:** This document is a copy of the Online Survey of Part 1 of the DASS Participation process. The online survey was submitted on 02/21/2023. This includes school information and the percentage unduplicated students enrolled for each of the eligibility criteria.
4. **Dashboard Alternative School Status (DASS) Eligibility Certification:** This form certifies that the percentages of high-risk students stated on the DASS Participation Form are true and correct. Signatures of the school principal, county or district superintendent or charter school administrator, and board president are required.

Dashboard Alternative School Status (DASS)

Dashboard Alternative School Status background

In 2013, California's accountability system significantly changed with the adoption of the Local Control Funding Formula (LCFF). This new accountability system, the California School Dashboard (Dashboard), contains state indicators and standards to help identify a school's strengths, weaknesses, and areas in need of improvement. Because these state indicators and standards were developed for traditional (non-alternative) schools, the State Board of Education (SBE) and stakeholders raised concerns that the state indicators and standards did not fairly evaluate the success or progress of alternative schools that serve high-risk students.

The Dashboard Alternative School Status (DASS) program replaces the previously administered Alternative Schools Accountability Model (ASAM) and holds alternative schools and alternative schools of choice accountable for modified methods of measurement for accountability indicators, when appropriate. The State Board of Education (SBE) will continue to take action on how to incorporate new modified methods in the Dashboard for future releases.

DASS Eligibility Criteria for Charter Schools that Serve High-Risk Students

The DASS criteria requires the school to 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:

- **Expelled** (EC Section 48925[b]) including situations in which enforcement of the expulsion order was suspended (EC Section 48917)
- **Suspended** (EC Section 48925[d]) more than 10 days in a school year
- **Wards of the Court** (Welfare and Institution Code [WIC] Section 601 or 602) or dependents of the court (WIC Section 300 or 654)
- **Pregnant and/or Parenting**
- **Recovered Dropouts** – State Board of Education (SBE) defines recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days
- **Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263)
- **Retained more than once** in kindergarten through grade eight

- Students who are **credit deficient** (i.e., students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements)
- Students with a **gap in enrollment** (i.e., students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed)
- Students with **high level transiency** (i.e., students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school)
- **Foster Youth** (EC Section 42238.01[b])
- **Homeless Youth**

DASS Participation Instructions

Part 1: Completing and Submitting the DASS Survey

Part One of the DASS application process is an online survey, which opened on February 10th 2023 and closed on March 17, 2023. When determining a school's percentage of high-risk students for DASS eligibility, please use the school's current enrollment at the time of application. A student is considered high-risk if they meet one of the high-risk criteria approved by the State Board of Education upon first enrollment at the school. Students who become high-risk after initial enrollment should not be included. Once the survey has been submitted, the individual listed as the DASS coordinator will receive instructions by email within two business days for completing Part Two of the DASS application. Final approval of the DASS application is contingent upon completion of Part Two.

Part2: Submitting Supporting Documents Approved by the Local District Governing Board

All required supporting documents need to be uploaded to the Assigned Box.com Folder by June 16, 2023. To ensure that you meet this timeline, please take the DASS eligibility certification to your local district governing boards by or before June 16th.

1. Obtain signatures of the school principal, county or district superintendent or charter school administrator, and local board president on the DASS Eligibility Certification Form, which is located in your assigned Box.com folder.
2. A copy of the board agenda and minutes that indicates the approval of the DASS eligibility certification. The local district governing board or the charter school board must certify that the school's enrollment meets the DASS criteria in a board agenda item.

If the school's DASS eligibility was certified by the charter school board, a letter must be sent to the charter's authorizing governing board notifying them of their DASS eligibility. A copy of the notification letter must also be submitted to the CDE.

Once all of a school's required supporting documents have been uploaded, CDE staff will send a confirmation e-mail to the school's DASS coordinator.

Terms of DASS Participation

All DASS participants must maintain documentation of the 70 percent of students reflected on their DASS Application. The CDE will conduct annual reviews and the failure to provide such documentation may result in termination of the school's DASS.

All schools voluntarily participating in the DASS program will be required to re-certify their high-risk student enrollments every three years (i.e., if a school is approved in 2022–23 to participate in DASS for the 2023 Dashboard, this school must reapply in the 2025–26 to continue their participation in DASS for the 2026 Dashboard). If a school fails to re-certify its high-risk student enrollment or the school's enrollment of high-risk students fall below 70 percent, the school will be removed from DASS.

Schools participating in the Dashboard Alternative School Status (DASS) program are required to re-certify their high-risk student enrollments every three years. The DASS criteria requires a school to have an unduplicated count of at least 70 percent of the school's total enrollment composed of high-risk student groups.

Grossmont Secondary previously renewed DASS Status for the 2020, 2021, and 2022 Dashboards. Part 1 of the DASS application renewal process is an online survey. Grossmont Secondary submitted Part 1 to renew its DASS status on February 21, 2023. The following percentages in **Table 1** were submitted on the online survey.

Grossmont Secondary Percent of Students Enrolled 02/10/2023 by Eligibility Criteria		
	Number of Unduplicated Students	Percent of Unduplicated Students
Expelled	0	0.0%
Suspended	3	1.0%
Wards of the Court	1	0.3%
Pregnant and/or Parenting	2	0.7%
Recovered Dropout	5	1.7%
Habitually Truant	87	30.2%
Retained more than once in K-8	0	0.0%
Credit Deficient	113	39.2%
Enrollment Gap	0	0.0%
High Level of Transiency	13	4.5%
Foster Youth	0	0.0%
Homeless Youth	6	2.0%
Total Unduplicated Count	230	79.7%
Enrollment as of 02/10/2023	289	

Table 1. Unduplicated Students Served by Eligibility Criteria

Grossmont Secondary's enrollment as of 02/10/2023 was 289 students. Grossmont Secondary's unduplicated percentage of high-risk students is 79.7%. The top criteria students meet are credit deficient (39.2%) and habitually truant (30.2%).

The DASS application only allows students to count in one high-risk criteria category. However, many students meet multiple criteria.

Grossmont Secondary Students by Number of Eligible Criteria		
	#	%
Students who Meet 1 Criteria	230	79.7%
Students that Meet 2 Criteria	114	39.4%
Students that Meet 3 or more Criteria	31	10.7%

Table 2. Students Meeting One or More High-risk Criteria

Table 2 indicates the percentage of students who qualify in one, two, and three or more high-risk categories. Approximately 39.4% of unduplicated students counted meet the criteria in two or more categories.

Evidence of students meeting the DASS criteria is collected upon first enrollment at the school. This documentation is reviewed prior to submitting Part 1 of the DASS Survey. Detailed documentation for each student is readily available.

[Accessible Version](#)



Survey

Dashboard Alternative School Status Online Survey

Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

Note: Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | Dashboard@cde.ca.gov | 916-319-0863

1. New DASS Application or Renewal?

- New*
 Renewal



2. School Type:

- Alternative School of Choice*
 Charter School

3. School Information

County-District-School (CDS) Code: (No
hyphens or spaces)

37770990136077

County Name:

San Diego

District Name:

SBE - Grossmont Secondary

School Name:

Grossmont Secondary

4. DASS Coordinator

First Name:

Aaron

Last Name:

Smith

Job Title:

Administrator of Quality

E-mail Address:

asmith@altusschools.net

Phone Number: (999-999-9999)

858-678-3913

Percentage of Students

5. **Provide the percentage of students enrolled for each of the eligibility criteria.** Enter "0" if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school's total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

a) **Percentage (%) of students Expelled**

(Education Code (EC) Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

b) **Percentage (%) of students**

Suspended more than 10 days in a school year (EC Section 48925[d]).

c) **Percentage (%) of students who are**

Wards of the Court ([Welfare and Institutions Code (WIC) Section 601 or 602] or dependents of the court [WIC Section 300 or 654]).

d) **Percentage (%) of students who are Pregnant and/or Parenting.**

e) **Percentage (%) of Recovered**

Dropout Students – State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdrawal codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

f) **Percentage (%) of students who are Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).

g) **Percentage (%) of students Retained more than once in kindergarten through grade eight.**

h) **Percentage (%) of students who are credit deficient** (defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

i) **Percentage (%) of students with a gap in enrollment** (defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

j) **Percentage (%) of students with a high level of transiency** (defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

k) **Percentage (%) of students who are Foster Youth** (EC Section 42238.01[b]).

l) **Percentage (%) of students who are Homeless Youth.**

Total Percentage (%) of Students meeting DASS Eligibility Criteria. (Enter the total percentage of students who meet any of the above criteria)

Submission

Before submitting please print this survey page. By selecting the **print responses** button below, you will be redirected to a new browser window where you can print the form. Return to the submit page after printing to submit survey to the DASS team.

Thank you for completing this form. Instructions for completing Part 2 will be sent by e-mail within two business days. If you do not receive an e-mail, contact the Analysis, Measurement, and Accountability Reporting Division Dashboard@cde.ca.gov. Select the **Submit** button below to submit the application to the CDE DASS Team. If the submission is successful you will be redirected to the DASS Web page.

Dashboard Alternative School Status (DASS) Eligibility Certification

CDE Use Only
Page 1 of 141
Date Reviewed
Date Approved
Date Denied
Reviewer

This Certification Covers a Three-Year Period

School Type (*check one*): Alternative School of Choice Charter School

School Information

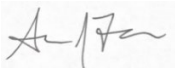
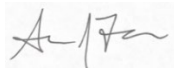
37-77099-0136077	San Diego
County-District-School (CDS) Code	County Name
Grossmont Secondary	SBE – Sweetwater Secondary
School Name	District Name

DASS Coordinator

Aaron Smith	Administrator of Quality, Performance and Planning
Coordinator’s Name	Title
858 678-3913	asmith@altusschools.net
Area Code and Phone Number	E-mail Address

Signatures of Certification

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

Allison Fleck	 04/11/2023
School Principal’s Name	Signature and Date Certified
Allison Fleck	 04/11/2023
Superintendent’s or Charter School Administrator’s Name	Signature and Date Certified
Wayland Meyers	
Board President’s Name	Signature and Date Certified

Note: This form and all supporting documents must be submitted to CDE for DASS Participation.



Assumptions for April 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 April 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:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	305	325	333
Students Served	452	558	592
ADA:			
Grade 7-8	19.18	31.68	36.26
Grade 9-12	257.70	298.06	303.97
Total ADA	276.88	329.74	340.23

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$3,796,120
Federal Revenues	246,093
State Revenues Other than LCFF	625,988
Local Revenues	75,509
Employee Retention Credit (ERC)	644,603
Total Projected Revenues	\$5,388,313

- **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.

- **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 \$146.81 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 \$204,040 of the award in its April Revised 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 \$6,540 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. GSS included \$3,150 in its budget for this year.
- **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	13.26
Certificated Pupil Support (Counselors/Nurse/Psychologist)	1200	1.31
Certificated Supervisor & Administrator	1300	1.25
Other Certificated Teacher Resource (CTR)	1900	4.00
Resource Center Associates (RCA/IA)	2100	1.00
Classified Support (Admin Support)	2200	0.20
Classified Supervisor & Administrator	2300	0.56
Clerical, Technical & Office Staff	2400	3.35
Other Classified Salaries	2900	0.08
TOTAL FTE POSITIONS BUDGETED		25.01

- * 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 20.1%.

RESEARCH AND DEVELOPMENT EXPENDITURES UNDER OBJECT CODES 4300 AND 5200

GSS has allocated \$24,665 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 \$595,594 representing 11.05% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), GSS will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of GSS reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. GSS has deployed an integrated marketing plan to support organizational growth. To reach GSS's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2022-23, GSS has allocated \$80,825 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 \$37,961 for FY 2022-23 for oversight fees.

RESERVES

GSS has allocated reserves of \$269,414 for FY 2022-23 representing 5% of total revenues of \$5,388,313.

FACILITIES

GSS carries contractual lease agreements with an annual cost of \$175,564 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

APRIL REVISED OPERATIONAL BUDGET FY 2022-2023

REVENUES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 3,740,744.00	\$ 3,794,176.00	\$ (53,432.00)
Education Protection Account	8012	55,376.00	56,414.00	(1,038.00)
TOTAL, LCFF ENTITLEMENT		\$ 3,796,120.00	\$ 3,850,590.00	\$ (54,470.00)
FEDERAL REVENUES				
Federal IDEA	8290	\$ 41,400.00	\$ 35,250.00	\$ 6,150.00
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	72,561.00	-
Title II, Part A - Improving Teacher Quality Program	8290	9,076.00	9,076.00	-
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	3,741.00	-
ARP - Homeless Children & Youth II	8290	3,393.00	3,393.00	-
TOTAL, FEDERAL REVENUES		\$ 246,093.00	\$ 239,943.00	\$ 6,150.00
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 15,776.00	\$ 15,776.00	-
State Lottery Revenue - Unrestricted	8560	49,162.00	50,084.00	(922.00)
State Lottery Revenue - Unrestricted (PY Adjustment)	8560	(441.00)	(441.00)	-
State Lottery Revenue - Restricted	8560	19,376.00	19,739.00	(363.00)
State Lottery Revenue - Restricted (PY Adjustment)	8560	580.00	580.00	-
Special Education	8792	278,989.00	278,989.00	-
Special Education - Mental Health Level 2	8590	19,733.00	17,011.00	2,722.00
Career Technical Education Incentive	8590	204,040.00	204,040.00	-
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	415.00	215.00	200.00
CAASSP Assessment Apportionments	8590	484.00	70.00	414.00
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		\$ 625,988.00	\$ 623,937.00	\$ 2,051.00
LOCAL REVENUES				
Interest Income	8660	\$ 66,415.00	\$ 66,415.00	-
Employee Retention Credit	8699	644,603.00	644,603.00	-
All Other Local Revenue	8699	9,094.00	9,708.00	(614.00)
TOTAL LOCAL REVENUES		\$ 720,112.00	\$ 720,726.00	\$ (614.00)
TOTAL, REVENUES		\$ 5,388,313.00	\$ 5,435,196.00	\$ (46,883.00)

GROSSMONT
Secondary School
APRIL REVISED OPERATIONAL BUDGET
FY 2022-2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 1,341,338.00	\$ 1,374,844.00	\$ (33,506.00)
Certificated Pupil Support Salaries	1200	178,748.00	170,967.00	7,781.00
Certificated Supervisor & Adm. Salaries	1300	207,236.00	201,435.00	5,801.00
Other Certificated Salaries	1900	98,889.00	127,207.00	(28,318.00)
TOTAL, CERTIFICATED SALARIES		\$ 1,826,211.00	\$ 1,874,453.00	\$ (48,242.00)
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	\$ 13,292.00	\$ 2,000.00	\$ 11,292.00
Classified Support Salaries	2200	17,852.00	16,592.00	1,260.00
Classified Supervisors' and Administrators' Salaries	2300	96,281.00	93,760.00	2,521.00
Clerical, Technical, and Office Staff	2400	198,078.00	195,380.00	2,698.00
Other Classified Salaries	2900	9,269.00	8,958.00	311.00
TOTAL, CLASSIFIED SALARIES		\$ 334,772.00	\$ 316,690.00	\$ 18,082.00
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 326,812.00	\$ 337,826.00	\$ (11,014.00)
PERS Retirement	3200	105,630.00	100,899.00	4,731.00
Social Security/Medicare	3300	56,806.00	56,214.00	592.00
Health and Welfare	3400	884,867.00	956,345.00	(71,478.00)
Unemployment Insurance	3500	10,793.00	10,956.00	(163.00)
Workers Compensation Insurance	3600	24,698.00	25,050.00	(352.00)
TOTAL EMPLOYEE BENEFITS		\$ 1,409,606.00	\$ 1,487,290.00	\$ (77,684.00)
TOTAL PERSONNEL COST		\$ 3,570,589.00	\$ 3,678,433.00	\$ (107,844.00)

GROSSMONT
Secondary School
APRIL REVISED OPERATIONAL BUDGET
FY 2022-2023

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 61,300.00	\$ 51,300.00	\$ 10,000.00
Books Other Than Textbooks	4200	16,296.00	16,296.00	-
Instructional Materials and Supplies	4300	137,355.00	126,855.00	10,500.00
On-Line Courses	4312	28,435.00	28,435.00	-
Research and Development	4313	6,215.00	6,215.00	-
Non-Capitalized Equipment	4400	54,050.00	44,050.00	10,000.00
Food	4700	6,420.00	6,420.00	-
TOTAL, BOOKS AND SUPPLIES		\$ 310,071.00	\$ 279,571.00	\$ 30,500.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 27,195.00	\$ 24,495.00	\$ 2,700.00
Research and Development - Travel	5202	18,450.00	18,450.00	-
Dues and Memberships	5300	22,253.00	22,253.00	-
Liability Insurance	5400	29,682.00	29,682.00	-
Operations and Housekeeping Services	5500	105,305.00	103,002.00	2,303.00
Rental, Leases & Repairs	5600	225,893.00	226,120.00	(227.00)
Prof/Consulting Services/Oper. Exp.	5800	514,769.00	487,035.00	27,734.00
Marketing	5812	80,825.00	81,528.00	(703.00)
Communication	5900	55,890.00	54,890.00	1,000.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,080,262.00	\$ 1,047,455.00	\$ 32,807.00
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	\$ 134,707.00	\$ 135,880.00	\$ (1,173.00)
Reserve for Economic Uncertainties	9789	134,707.00	135,880.00	(1,173.00)
TOTAL, RESERVES		\$ 269,414.00	\$ 271,760.00	\$ (2,346.00)
%		5%	5%	
TOTAL, EXPENDITURES		\$ 5,388,313.00	\$ 5,435,196.00	\$ (46,883.00)



MIRUS
SECONDARY SCHOOL



Mirus Secondary

***Dashboard Alternative
School Status (DASS)
Renewal Application***

**2023, 2024, 2025
Dashboards**

Dashboard Alternative School Status Application

The following documents are included in this item:

1. **Dashboard Alternative School Status Program:** This document is an overview of the DASS program, the eligibility criteria, and DASS participation instructions.
2. **Dashboard Alternative School Status Eligibility Summary:** This document provides a summary of the school's eligibility to participate in the DASS program.
3. **DASS Participation Form – Online Survey:** This document is a copy of the Online Survey of Part 1 of the DASS Participation process. The online survey was submitted on 02/21/2023. This includes school information and the percentage unduplicated students enrolled for each of the eligibility criteria.
4. **Dashboard Alternative School Status (DASS) Eligibility Certification:** This form certifies that the percentages of high-risk students stated on the DASS Participation Form are true and correct. Signatures of the school principal, county or district superintendent or charter school administrator, and board president are required.

Dashboard Alternative School Status (DASS)

Dashboard Alternative School Status background

In 2013, California's accountability system significantly changed with the adoption of the Local Control Funding Formula (LCFF). This new accountability system, the California School Dashboard (Dashboard), contains state indicators and standards to help identify a school's strengths, weaknesses, and areas in need of improvement. Because these state indicators and standards were developed for traditional (non-alternative) schools, the State Board of Education (SBE) and stakeholders raised concerns that the state indicators and standards did not fairly evaluate the success or progress of alternative schools that serve high-risk students.

The Dashboard Alternative School Status (DASS) program replaces the previously administered Alternative Schools Accountability Model (ASAM) and holds alternative schools and alternative schools of choice accountable for modified methods of measurement for accountability indicators, when appropriate. The State Board of Education (SBE) will continue to take action on how to incorporate new modified methods in the Dashboard for future releases.

DASS Eligibility Criteria for Charter Schools that Serve High-Risk Students

The DASS criteria requires the school to 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:

- **Expelled** (EC Section 48925[b]) including situations in which enforcement of the expulsion order was suspended (EC Section 48917)
- **Suspended** (EC Section 48925[d]) more than 10 days in a school year
- **Wards of the Court** (Welfare and Institution Code [WIC] Section 601 or 602) or dependents of the court (WIC Section 300 or 654)
- **Pregnant and/or Parenting**
- **Recovered Dropouts** – State Board of Education (SBE) defines recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days
- **Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263)
- **Retained more than once** in kindergarten through grade eight

- Students who are **credit deficient** (i.e., students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements)
- Students with a **gap in enrollment** (i.e., students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed)
- Students with **high level transiency** (i.e., students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school)
- **Foster Youth** (EC Section 42238.01[b])
- **Homeless Youth**

DASS Participation Instructions

Part 1: Completing and Submitting the DASS Survey

Part One of the DASS application process is an online survey, which opened on February 10th 2023 and closed on March 17, 2023. When determining a school's percentage of high-risk students for DASS eligibility, please use the school's current enrollment at the time of application. A student is considered high-risk if they meet one of the high-risk criteria approved by the State Board of Education upon first enrollment at the school. Students who become high-risk after initial enrollment should not be included. Once the survey has been submitted, the individual listed as the DASS coordinator will receive instructions by email within two business days for completing Part Two of the DASS application. Final approval of the DASS application is contingent upon completion of Part Two.

Part2: Submitting Supporting Documents Approved by the Local District Governing Board

All required supporting documents need to be uploaded to the Assigned Box.com Folder by June 16, 2023. To ensure that you meet this timeline, please take the DASS eligibility certification to your local district governing boards by or before June 16th.

1. Obtain signatures of the school principal, county or district superintendent or charter school administrator, and local board president on the DASS Eligibility Certification Form, which is located in your assigned Box.com folder.
2. A copy of the board agenda and minutes that indicates the approval of the DASS eligibility certification. The local district governing board or the charter school board must certify that the school's enrollment meets the DASS criteria in a board agenda item.

If the school's DASS eligibility was certified by the charter school board, a letter must be sent to the charter's authorizing governing board notifying them of their DASS eligibility. A copy of the notification letter must also be submitted to the CDE.

Once all of a school's required supporting documents have been uploaded, CDE staff will send a confirmation e-mail to the school's DASS coordinator.

Terms of DASS Participation

All DASS participants must maintain documentation of the 70 percent of students reflected on their DASS Application. The CDE will conduct annual reviews and the failure to provide such documentation may result in termination of the school's DASS.

All schools voluntarily participating in the DASS program will be required to re-certify their high-risk student enrollments every three years (i.e., if a school is approved in 2022–23 to participate in DASS for the 2023 Dashboard, this school must reapply in the 2025–26 to continue their participation in DASS for the 2026 Dashboard). If a school fails to re-certify its high-risk student enrollment or the school's enrollment of high-risk students fall below 70 percent, the school will be removed from DASS.



Schools participating in the Dashboard Alternative School Status (DASS) program are required to re-certify their high-risk student enrollments every three years. The DASS criteria requires a school to have an unduplicated count of at least 70 percent of the school's total enrollment composed of high-risk student groups.

Mirus Secondary previously renewed DASS Status for the 2020, 2021, and 2022 Dashboards. Part 1 of the DASS application renewal process is an online survey. Mirus Secondary submitted Part 1 to renew its DASS status on February 21, 2023. The following percentages in **Table 1** were submitted on the online survey.

Mirus Secondary Percent of Students Enrolled 02/10/2023 by Eligibility Criteria		
	Number of Unduplicated Students	Percent of Unduplicated Students
Expelled	12	3.9%
Suspended	8	2.6%
Wards of the Court	0	0.0%
Pregnant and/or Parenting	3	1.0%
Recovered Dropout	2	0.7%
Habitually Truant	47	15.5%
Retained more than once in K-8	3	1.0%
Credit Deficient	193	63.4%
Enrollment Gap	0	0.0%
High Level of Transiency	6	1.9%
Foster Youth	1	0.3%
Homeless Youth	0	0.0%
Total Unduplicated Count	275	90.2%
Enrollment as of 02/10/2023	305	

Table 1. Unduplicated Students Served by Eligibility Criteria

Mirus Secondary's enrollment as of 02/10/2023 was 305 students. Mirus Secondary's unduplicated percentage of high-risk students is 71.8%. The top criteria students meet are credit deficient (63.4%) and habitually truant (15.5%).

The DASS application only allows students to count in one high-risk criteria category. However, many students meet multiple criteria.

Mirus Secondary Students by Number of Eligible Criteria		
	#	%
Students who Meet 1 Criteria	275	90.2%
Students that Meet 2 Criteria	30	26.2%
Students that Meet 3 or more Criteria	11	3.6%

Table 2. Students Meeting One or More High-risk Criteria

Table 2 indicates the percentage of students who qualify in one, two, and three or more high-risk categories. Approximately 26.2% of unduplicated students counted meet the criteria in two or more categories.

Evidence of students meeting the DASS criteria is collected upon first enrollment at the school. This documentation is reviewed prior to submitting Part 1 of the DASS Survey. Detailed documentation for each student is readily available.

[Accessible Version](#)



Survey

Dashboard Alternative School Status Online Survey

Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

Note: Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | Dashboard@cde.ca.gov | 916-319-0863

1. New DASS Application or Renewal?

- New*
- Renewal*

2. School Type:

- Alternative School of Choice*
 Charter School

3. School Information

County-District-School (CDS) Code:
(No hyphens or spaces)

36750440114389

County Name:

San Bernardino

District Name:

Hesperia Unified

School Name:

Mirus Secondary

4. DASS Coordinator

First Name:

Aaron

Last Name:

Smith

Job Title:

DASS Coordinator

E-mail Address:

asmith@altusschools.net

Phone Number: (999-999-9999)

858-678-3913

Percentage of Students

5. **Provide the percentage of students enrolled for each of the eligibility criteria.** Enter "0" if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school's total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

a) **Percentage (%) of students**

Expelled (Education Code (EC) Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

b) **Percentage (%) of students**

Suspended more than 10 days in a school year (EC Section 48925[d]).

c) **Percentage (%) of students who are Wards of the Court** ([Welfare and Institutions Code (WIC) Section 601 or 602] or dependents of the court [WIC Section 300 or 654]).

d) **Percentage (%) of students who are Pregnant and/or Parenting.**

e) **Percentage (%) of Recovered**

Dropout Students – State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

f) **Percentage (%) of students who are Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).

MIRUS

SECONDARY SCHOOL

g) **Percentage (%) of students Retained more than once in kindergarten through grade eight.**

0.97

h) **Percentage (%) of students who are credit deficient** (defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

63.4

i) **Percentage (%) of students with a gap in enrollment** (defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

0.0

j) **Percentage (%) of students with a high level of transiency** (defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

1.94

k) **Percentage (%) of students who are Foster Youth** (EC Section 42238.01[b]).

0.32

l) **Percentage (%) of students who are Homeless Youth.**

0.0

Total Percentage (%) of Students meeting DASS Eligibility Criteria.
(Enter the total percentage of students who meet any of the above criteria)

90.2



Assumptions for April 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' April 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:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	308	338	361
Students Served	701	704	808
ADA:			
Grade 7-8	32.35	31.54	37.92
Grade 9-12	260.16	290.60	292.75
Total ADA	292.51	322.14	330.67

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$4,122,891
Federal Revenues	333,814
State Revenues Other than LCFF	713,312
Local Revenues	22,003
Employee Retention Credit (ERC)	480,542
Total Projected Revenues	\$5,672,562

- **In Lieu of Property Taxes** of \$412.96 per current year (CY) P-2 ADA is based on FY 2022-23 P-1 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 \$146.81 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	16.7
Certificated Pupil Support (Counselor/Psychologist)	1200	1.25
Certificated Supervisor & Administrator	1300	0.97
Other Certificated Teacher Resource (CTR)	1900	5.00
Instructional Aide	2100	1.25
Classified Support	2200	0.80
Classified Supervisor & Administrator	2300	0.70
Clerical, Technical & Office Staff	2400	4.34
Other Classified	2900	0.10
TOTAL FTE POSITIONS BUDGETED		31.11

- * 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 \$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%

AUGMENTATION PAY

Mirus' budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 22-23
Salary - Certificated	\$59,804
Salary – Classified	\$18,223
Total Salary	\$78,027
Benefits - Certificated	\$13,306
Benefits - Classified	\$6,327
Total Benefits	\$19,633
Grand Total	\$97,660

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 \$579,055 representing 10.2% 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 \$85,088 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 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

Mirus has budgeted \$41,229 for FY 2022-23 for oversight fees.

RESERVES

Mirus has allocated reserves of \$453,806 for FY 2022-23 representing 8% of total revenues of \$5,672,562.

FACILITIES

Mirus carries contractual lease agreements with an annual cost of \$328,582 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 \$740,367.



**April Revised Operational Budget
FY 2022-23**

REVENUES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 3,078,970.00	\$ 3,261,726.00	\$ (182,756.00)
LCFF State Aid - Prior Year	8019	+	(49,820.00)	-	(49,820.00)
Education Protection Account (EPA) - Current Year	8012	+	923,126.00	972,452.00	(49,326.00)
Education Protection Account (EPA) - Prior Year	8019	+	46,527.00	-	46,527.00
In Lieu of Property Taxes - Current Year	8096	+	120,795.00	117,931.00	2,864.00
In Lieu of Property Taxes - Prior Year	8096	+	3,293.00	-	3,293.00
TOTAL, LCFF SOURCES		=	\$ 4,122,891.00	\$ 4,352,109.00	\$ (229,218.00)
FEDERAL REVENUES					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 46,245.00	\$ 39,375.00	\$ 6,870.00
Special Ed: ARP IDEA Part B	8182	+	12,737.00	12,737.00	-
Title I, Part A - Improving Basic Programs	8290	+	65,073.00	65,073.00	-
Title II, Part A - Supporting Effective Instruction	8290	+	9,257.00	9,257.00	-
Title III, Part A - English Learner Student Program	8290	+	2,794.00	2,794.00	-
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	156,142.00	-
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		=	\$ 333,814.00	\$ 326,944.00	\$ 6,870.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+	\$ 15,393.00	\$ 15,393.00	\$ -
Lottery: Unrestricted	8560	+	51,938.00	54,713.00	(2,775.00)
Lottery: Unrestricted PY	8560	+	2,514.00	2,514.00	-
Lottery: Instructional Materials	8560	+	20,470.00	21,563.00	(1,093.00)
Lottery: Instructional Materials PY	8560	+	1,966.00	1,966.00	-
Career Technical Education Incentive Grant	8590	+	289,694.00	289,694.00	-
Special Education	8792	+	271,149.00	271,149.00	-
Special Education: Mental Health Services - Level 2	8590	+	16,966.00	15,407.00	1,559.00
Special Education Dispute Prevention	8590	+	6,079.00	6,079.00	-
Special Education Learnig 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		=	\$ 713,312.00	\$ 715,621.00	\$ (2,309.00)
LOCAL REVENUES					
Interest Income	8660	+	\$ 19,503.00	\$ 18,839.00	\$ 664.00
All Other Local Revenue	8699	+	2,500.00	2,500.00	-
Employee Retention Credit	8699	+	480,542.00	480,542.00	-
TOTAL, LOCAL REVENUES		=	\$ 502,545.00	\$ 501,881.00	\$ 664.00
TOTAL, REVENUES			\$ 5,672,562.00	\$ 5,896,555.00	\$ (223,993.00)



**April Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES						
Certificated Teachers' Salaries	1100	+ \$	1,435,232.00	\$	1,520,023.00	\$ (84,791.00)
LCFF State Aid - Prior Year	1200	+	140,203.00		139,787.00	416.00
Education Protection Account (EPA) - Current Year	1300	+	174,384.00		171,751.00	2,633.00
Education Protection Account (EPA) - Prior Year	1900	+	140,249.00		156,025.00	(15,776.00)
In Lieu of Property Taxes - Current Year						
TOTAL, CERTIFICATED SALARIES		= \$	1,890,068.00	\$	1,987,586.00	\$ (97,518.00)
CLASSIFIED SALARIES						
Classified Instructional Salaries	2100	+ \$	17,634.00	\$	30,121.00	\$ (12,487.00)
Classified Support Salaries	2200	+	79,170.00		82,055.00	(2,885.00)
Classified Supervisors' & Administrators' Salaries	2300	+	119,351.00		121,981.00	(2,630.00)
Clerical, Technical and Office Staff Salaries	2400	+	276,412.00		280,627.00	(4,215.00)
Other Classified Salaries	2900	+	11,359.00		11,086.00	273.00
TOTAL, CLASSIFIED SALARIES		= \$	503,926.00	\$	525,870.00	\$ (21,944.00)
EMPLOYEE BENEFITS						
STRS Retirement	3100	+ \$	368,296.00	\$	387,013.00	\$ (18,717.00)
PERS Retirement	3200	+	117,992.00		123,477.00	(5,485.00)
Social Security/Medicare	3300	+	63,845.00		66,872.00	(3,027.00)
Health and Welfare	3400	+	619,999.00		641,811.00	(21,812.00)
Unemployment Insurance	3500	+	11,972.00		12,569.00	(597.00)
Workers Compensation	3600	+	28,767.00		30,190.00	(1,423.00)
TOTAL, EMPLOYEE BENEFITS		= \$	1,210,871.00	\$	1,261,932.00	\$ (51,061.00)
TOTAL, PERSONNEL COST		\$	3,604,865.00	\$	3,775,388.00	\$ (170,523.00)



**April Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET		INCREASE (DECREASE)
BOOKS AND SUPPLIES							
Textbooks and Core Curricula Materials	4100	+ \$	25,394.00	\$	30,284.00	\$	(4,890.00)
LCFF State Aid - Prior Year	4200	+	3,005.00		3,700.00		(695.00)
Education Protection Account (EPA) - Current Year	4300	+	81,533.00		72,646.00		8,887.00
Education Protection Account (EPA) - Prior Year	4312	+	28,181.00		28,181.00		-
In Lieu of Property Taxes - Current Year	4313	+	5,861.00		5,861.00		-
Noncapitalized Equipment	4400	+	124,058.00		57,058.00		67,000.00
Food	4700	+	9,848.00		11,595.00		(1,747.00)
TOTAL, BOOKS AND SUPPLIES		= \$	277,880.00	\$	209,325.00	\$	68,555.00
SERVICES AND OTHER OPERATING EXPENSES							
Travel and Conference	5200	+ \$	31,929.00	\$	32,960.00	\$	(1,031.00)
Research and Development Travel	5202	+	17,582.00		17,582.00		-
Dues and Memberships	5300	+	13,871.00		14,652.00		(781.00)
Liability Insurance	5400	+	27,745.00		27,867.00		(122.00)
Operations and Housekeeping Services	5500	+	120,084.00		122,952.00		(2,868.00)
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	395,349.00		393,068.00		2,281.00
Professional/Consulting Services/Operating Exp.	5800	+	494,002.00		492,892.00		1,110.00
Marketing Fees	5812	+	85,088.00		88,448.00		(3,360.00)
Communications	5900	+	80,225.00		91,111.00		(10,886.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,265,875.00	\$	1,281,532.00	\$	(15,657.00)
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	+ \$	226,903.00	\$	280,087.00	\$	(53,184.00)
Reserve for Economic Uncertainties	9789	+	226,903.00		280,087.00		(53,184.00)
TOTAL, RESERVES		= \$	453,806.00	\$	560,174.00	\$	(106,368.00)
%			8.0%		9.5%		
TOTAL, EXPENDITURES		\$	5,672,562.00	\$	5,896,555.00	\$	(223,993.00)



Sweetwater Secondary

*Dashboard Alternative
School Status (DASS)
Renewal Application*

**2023, 2024, 2025
Dashboards**



Dashboard Alternative School Status Application

The following documents are included in this item:

1. **Dashboard Alternative School Status Program:** This document is an overview of the DASS program, the eligibility criteria, and DASS participation instructions.
2. **Dashboard Alternative School Status Eligibility Summary:** This document provides a summary of the school's eligibility to participate in the DASS program.
3. **DASS Participation Form – Online Survey:** This document is a copy of the Online Survey of Part 1 of the DASS Participation process. The online survey was submitted on 02/21/2023. This includes school information and the percentage unduplicated students enrolled for each of the eligibility criteria.
4. **Dashboard Alternative School Status (DASS) Eligibility Certification:** This form certifies that the percentages of high-risk students stated on the DASS Participation Form are true and correct. Signatures of the school principal, county or district superintendent or charter school administrator, and board president are required.

Dashboard Alternative School Status (DASS)

Dashboard Alternative School Status background

In 2013, California's accountability system significantly changed with the adoption of the Local Control Funding Formula (LCFF). This new accountability system, the California School Dashboard (Dashboard), contains state indicators and standards to help identify a school's strengths, weaknesses, and areas in need of improvement. Because these state indicators and standards were developed for traditional (non-alternative) schools, the State Board of Education (SBE) and stakeholders raised concerns that the state indicators and standards did not fairly evaluate the success or progress of alternative schools that serve high-risk students.

The Dashboard Alternative School Status (DASS) program replaces the previously administered Alternative Schools Accountability Model (ASAM) and holds alternative schools and alternative schools of choice accountable for modified methods of measurement for accountability indicators, when appropriate. The State Board of Education (SBE) will continue to take action on how to incorporate new modified methods in the Dashboard for future releases.

DASS Eligibility Criteria for Charter Schools that Serve High-Risk Students

The DASS criteria requires the school to 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:

- **Expelled** (EC Section 48925[b]) including situations in which enforcement of the expulsion order was suspended (EC Section 48917)
- **Suspended** (EC Section 48925[d]) more than 10 days in a school year
- **Wards of the Court** (Welfare and Institution Code [WIC] Section 601 or 602) or dependents of the court (WIC Section 300 or 654)
- **Pregnant and/or Parenting**
- **Recovered Dropouts** – State Board of Education (SBE) defines recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days
- **Habitually Truant** (EC Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263)
- **Retained more than once** in kindergarten through grade eight

- Students who are **credit deficient** (i.e., students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements)
- Students with a **gap in enrollment** (i.e., students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed)
- Students with **high level transiency** (i.e., students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school)
 - **Foster Youth** (EC Section 42238.01[b])
 - **Homeless Youth**

DASS Participation Instructions

Part 1: Completing and Submitting the DASS Survey

Part One of the DASS application process is an online survey, which opened on February 10th 2023 and closed on March 17, 2023. When determining a school's percentage of high-risk students for DASS eligibility, please use the school's current enrollment at the time of application. A student is considered high-risk if they meet one of the high-risk criteria approved by the State Board of Education upon first enrollment at the school. Students who become high-risk after initial enrollment should not be included. Once the survey has been submitted, the individual listed as the DASS coordinator will receive instructions by email within two business days for completing Part Two of the DASS application. Final approval of the DASS application is contingent upon completion of Part Two.

Part2: Submitting Supporting Documents Approved by the Local District Governing Board

All required supporting documents need to be uploaded to the Assigned Box.com Folder by June 16, 2023. To ensure that you meet this timeline, please take the DASS eligibility certification to your local district governing boards by or before June 16th.

1. Obtain signatures of the school principal, county or district superintendent or charter school administrator, and local board president on the DASS Eligibility Certification Form, which is located in your assigned Box.com folder.
2. A copy of the board agenda and minutes that indicates the approval of the DASS eligibility certification. The local district governing board or the charter school board must certify that the school's enrollment meets the DASS criteria in a board agenda item.



If the school's DASS eligibility was certified by the charter school board, a letter must be sent to the charter's authorizing governing board notifying them of their DASS eligibility. A copy of the notification letter must also be submitted to the CDE.

Once all of a school's required supporting documents have been uploaded, CDE staff will send a confirmation e-mail to the school's DASS coordinator.

Terms of DASS Participation

All DASS participants must maintain documentation of the 70 percent of students reflected on their DASS Application. The CDE will conduct annual reviews and the failure to provide such documentation may result in termination of the school's DASS.

All schools voluntarily participating in the DASS program will be required to re-certify their high-risk student enrollments every three years (i.e., if a school is approved in 2022–23 to participate in DASS for the 2023 Dashboard, this school must reapply in the 2025–26 to continue their participation in DASS for the 2026 Dashboard). If a school fails to re-certify its high-risk student enrollment or the school's enrollment of high-risk students fall below 70 percent, the school will be removed from DASS.



Schools participating in the Dashboard Alternative School Status (DASS) program are required to re-certify their high-risk student enrollments every three years. The DASS criteria requires a school to have an unduplicated count of at least 70 percent of the school's total enrollment composed of high-risk student groups.

Sweetwater Secondary previously renewed DASS Status for the 2020, 2021, and 2022 Dashboards. Part 1 of the DASS application renewal process is an online survey. Sweetwater Secondary submitted Part 1 to renew its DASS status on February 21, 2023. The following percentages in **Table 1** were submitted on the online survey.

Sweetwater Secondary Percent of Students Enrolled 02/10/2023 by Eligibility Criteria		
	Number of Unduplicated Students	Percent of Unduplicated Students
Expelled	1	0.3%
Suspended	7	1.8%
Wards of the Court	1	0.3%
Pregnant and/or Parenting	2	0.5%
Recovered Dropout	3	0.8%
Habitually Truant	57	14.6%
Retained more than once in K-8	2	0.5%
Credit Deficient	172	44.1%
Enrollment Gap	6	1.5%
High Level of Transiency	19	4.8%
Foster Youth	0	0.0%
Homeless Youth	11	2.8%
Total Unduplicated Count	285	71.8%
Enrollment as of 02/10/2023	397	

Table 1. Unduplicated Students Served by Eligibility Criteria

Sweetwater Secondary's enrollment as of 02/10/2023 was 397 students. Sweetwater Secondary's unduplicated percentage of high-risk students is 71.8%. The top criteria students meet are credit deficient (44.1%) and habitually truant (14.6%).

The DASS application only allows students to count in one high-risk criteria category. However, many students meet multiple criteria.

Sweetwater Secondary Students by Number of Eligible Criteria		
	#	%
Students who Meet 1 Criteria	285	71.8%
Students that Meet 2 Criteria	124	31.2%
Students that Meet 3 or more Criteria	18	4.5%

Table 2. Students Meeting One or More High-risk Criteria

Table 2 indicates the percentage of students who qualify in one, two, and three or more high-risk categories. Approximately 31.2% of unduplicated students counted meet the criteria in two or more categories.

Evidence of students meeting the DASS criteria is collected upon first enrollment at the school. This documentation is reviewed prior to submitting Part 1 of the DASS Survey. Detailed documentation for each student is readily available.

[Accessible Version](#)



Survey

DASHBOARD ALTERNATIVE SCHOOL STATUS ONLINE SURVEY

Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

Note: Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | Dashboard@cde.ca.gov | 916-319-0863

1. New DASS Application or Renewal?

- New*
- Renewal*



2. School Type:

- Alternative School of Choice*
 Charter School

3. School Information

County-District-School (CDS) Code: (No
hyphens or spaces)

37771070136473

County Name:

San Diego

District Name:

SBE - Sweetwater Secondary

School Name:

Sweetwater Secondary

4. DASS Coordinator

First Name:

Aaron

Last Name:

Smith

Job Title:

DASS Coordinator

E-mail Address:

asmith@altuschools.net

Phone Number: (999-999-9999)

858-678-3913



Percentage of Students

5. **Provide the percentage of students enrolled for each of the eligibility criteria.** Enter "0" if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school's total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

a) **Percentage (%) of students**

Expelled (Education Code (EC) Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

b) **Percentage (%) of students**

Suspended more than 10 days in a school year (EC Section 48925[d]).

c) **Percentage (%) of students who are**

Wards of the Court (Welfare and Institutions Code (WIC) Section 601 or 602) or dependents of the court [WIC Section 300 or 654]).

d) **Percentage (%) of students who are Pregnant and/or Parenting.**

e) **Percentage (%) of Recovered**

Dropout Students – State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

f) **Percentage (%) of students who are Habitually Truant** (EC Section 48262)

or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).

g) **Percentage (%) of students Retained more than once in kindergarten through grade eight.**

h) **Percentage (%) of students who are credit deficient** (defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

i) **Percentage (%) of students with a gap in enrollment** (defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

j) **Percentage (%) of students with a high level of transiency** (defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

k) **Percentage (%) of students who are Foster Youth** (EC Section 42238.01[b]).

l) **Percentage (%) of students who are Homeless Youth.**

Total Percentage (%) of Students meeting DASS Eligibility Criteria. (Enter the total percentage of students who meet any of the above criteria)

**Dashboard Alternative School Status (DASS)
Eligibility Certification**

CDE Use Only	
Date Reviewed	
Date Approved	
Date Denied	
Reviewer	

This Certification Covers a Three-Year Period

School Type (*check one*): Alternative School of Choice Charter School

School Information

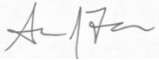
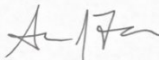
37-77107-0136473	San Diego
County-District-School (CDS) Code	County Name
Sweetwater Secondary	SBE - Sweetwater Secondary
School Name	District Name

DASS Coordinator

Aaron Smith	Administrator of Quality, Performance and Planning
Coordinator's Name	Title
858-678-3913	asmith@altusschools.net
Area Code and Phone Number	E-mail Address

Signatures of Certification

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

Allison Fleck	 04/11/2023
School Principal's Name	Signature and Date Certified
Allison Fleck	 04/11/2023
Superintendent's or Charter School Administrator's Name	Signature and Date Certified
Wayland Myers	
Board President's Name	Signature and Date Certified



Assumptions for April 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 April 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:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	429	392	364
Students Served	575	552	509
ADA:			
Grade 7-8	45.81	34.61	49.09
Grade 9-12	342.18	319.74	260.96
Total ADA	387.99	354.35	310.05

REVENUE PROJECTIONS**Table 3:**

Description	FY 2022-23
LCFF Sources	\$5,174,882
Federal Revenues	\$268,591
State Revenues Other than LCFF	\$674,465
Local Revenues	\$42,974
Employee Retention Credit (ERC)	\$603,263
Total Projected Revenues	\$6,764,175

- **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 \$72,737 in its FY 22-23 budget while the remaining allocation of \$329,516 will be included in next year's 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.
- **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 \$146.81 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 \$170,893 in its April Revised 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 \$5,169 and Learning Recovery funds of \$13,116 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. 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	16.88
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	3.90
Other Classified Salaries	2900	0.08
TOTAL FTE POSITIONS BUDGETED		26.31

- * 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 25.5%.

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		
- Dental	\$ 120		
- Vision	\$ 27		
- Life Ins.	.00114		
	3401-02		
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	1.20%	1.20%

AUGMENTATION PAY

SSS's budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 22-23
Salary - Certificated	\$71,446
Salary – Classified	\$12,540
Total Salary	\$83,986
Benefits - Certificated	\$15,883
Benefits - Classified	\$4,351
Total Benefits	\$20,234
Grand Total	\$104,220

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 \$806,541 representing 11.92% 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 \$101,463 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 \$51,749 for FY 2022-23 for oversight fees.

RESERVES

SSS has allocated reserves of \$338,207 for FY 2022-23 representing 5% of total revenues of \$6,764,175.

FACILITIES

SSS carries contractual lease agreements with an annual cost of \$323,143 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.

Sweetwater SECONDARY SCHOOL

April Revised Operational Budget FY 2022-23

REVENUES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES						
LCFF State Aid - Current Year	8011	+	\$ 5,097,284.00	\$	4,935,221.00	\$ 162,063.00
Education Protection Account (EPA)	8012	+	77,598.00		74,880.00	2,718.00
TOTAL, LCFF SOURCES		=	\$ 5,174,882.00	\$	5,010,101.00	\$ 164,781.00
FEDERAL REVENUES						
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 48,447.00	\$	41,250.00	\$ 7,197.00
Special Education: Mental Health Services - Level 3	8182	+	31,179.00		31,179.00	-
Title I, Part A - Improving Basic Programs	8290	+	79,267.00		79,267.00	-
Title II, Part A - Supporting Effective Instruction	8290	+	11,514.00		11,514.00	-
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		72,737.00	-
Project SaFE	8290	+	3,700.00		3,700.00	-
ARP - Homeless Children & Youth II	8290	+	3,741.00		3,741.00	-
TOTAL, FEDERAL REVENUES		=	\$ 268,591.00	\$	261,394.00	\$ 7,197.00
STATE REVENUES OTHER THAN LCFF						
Mandate Block Grant	8550	+	\$ 16,935.00	\$	16,935.00	-
CAASPP	8590	+	678.00		92.00	586.00
ELPAC	8590	+	646.00		256.00	390.00
Lottery: Unrestricted	8560	+	68,891.00		66,478.00	2,413.00
Lottery: Unrestricted - Prior Year	8560	+	14,781.00		14,781.00	-
Lottery: Instructional Materials	8560	+	27,151.00		26,200.00	951.00
Lottery: Instructional Materials - Prior Year	8560	+	7,752.00		7,752.00	-
Career Technical Education Incentive Grant	8590	+	170,893.00		170,893.00	-
Special Education	8792	+	318,152.00		307,008.00	11,144.00
Special Education: Mental Health Services - Level 2	8590	+	22,503.00		18,720.00	3,783.00
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		=	\$ 674,465.00	\$	655,198.00	\$ 19,267.00
LOCAL REVENUES						
Interest Income	8660	+	\$ 40,474.00	\$	40,474.00	-
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	\$	646,237.00	\$ -
TOTAL, REVENUES			\$ 6,764,175.00	\$	6,572,930.00	\$ 191,245.00



**April Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET		INCREASE (DECREASE)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	+ \$	1,576,269.00	\$	1,496,899.00	\$	79,370.00
Certificated Pupil Support Salaries	1200	+	206,500.00		197,714.00		8,786.00
Certificated Supervisors' & Administrators' Salaries	1300	+	219,625.00		214,090.00		5,535.00
Other Certificated Salaries	1900	+	32,624.00		43,530.00		(10,906.00)
TOTAL, CERTIFICATED SALARIES		= \$	2,035,018.00	\$	1,952,233.00	\$	82,785.00
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	+ \$	3,000.00	\$	2,000.00	\$	1,000.00
Classified Support Salaries	2200	+	19,057.00		17,792.00		1,265.00
Classified Supervisors' & Administrators' Salaries	2300	+	95,994.00		94,130.00		1,864.00
Clerical, Technical and Office Staff Salaries	2400	+	244,233.00		238,548.00		5,685.00
Other Classified Salaries	2900	+	9,269.00		8,959.00		310.00
TOTAL, CLASSIFIED SALARIES		= \$	371,553.00	\$	361,429.00	\$	10,124.00
EMPLOYEE BENEFITS							
STRS Retirement	3100	+ \$	393,975.00	\$	377,681.00	\$	16,294.00
PERS Retirement	3200	+	86,639.00		84,900.00		1,739.00
Social Security/Medicare	3300	+	56,173.00		54,388.00		1,785.00
Health and Welfare	3400	+	1,323,398.00		1,340,996.00		(17,598.00)
Unemployment Insurance	3500	+	12,030.00		11,568.00		462.00
Workers Compensation	3600	+	28,960.00		27,827.00		1,133.00
TOTAL, EMPLOYEE BENEFITS		= \$	1,901,175.00	\$	1,897,360.00	\$	3,815.00
TOTAL, PERSONNEL COST		\$	4,307,746.00	\$	4,211,022.00	\$	96,724.00



**April Revised Operational Budget
FY 2022-23**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET		INCREASE (DECREASE)
BOOKS AND SUPPLIES							
Textbooks and Core Curricula Materials	4100	+ \$	58,413.00	\$	48,413.00	\$	10,000.00
Books and Other Reference Materials	4200	+	10,106.00		9,901.00		205.00
Materials and Supplies	4300	+	186,053.00		164,703.00		21,350.00
On-Line Courses	4312	+	25,968.00		25,968.00		-
Research and Development	4313	+	6,320.00		6,320.00		-
Noncapitalized Equipment	4400	+	119,000.00		118,750.00		250.00
Food	4700	+	12,650.00		8,729.00		3,921.00
TOTAL, BOOKS AND SUPPLIES		= \$	418,510.00	\$	382,784.00	\$	35,726.00
SERVICES AND OTHER OPERATING EXPENSES							
Travel and Conference	5200	+ \$	32,320.00	\$	27,230.00	\$	5,090.00
Research and Development Travel	5202	+	19,200.00		19,200.00		-
Dues and Memberships	5300	+	24,630.00		24,630.00		-
Liability Insurance	5400	+	26,533.00		26,333.00		200.00
Operations and Housekeeping Services	5500	+	134,034.00		130,640.00		3,394.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	467,379.00		462,831.00		4,548.00
Professional/Consulting Services/Operating Exp.	5800	+	705,078.00		671,944.00		33,134.00
Marketing Fees	5812	+	101,463.00		98,594.00		2,869.00
Communications	5900	+	67,886.00		67,886.00		-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,578,523.00	\$	1,529,288.00	\$	49,235.00
CAPITAL OUTLAY							
Depreciation - Equipment	6900	+ \$	98,404.00	\$	98,404.00	\$	-
Depreciation - Leasehold Improvement	6900	+	20,522.00		20,522.00		-
TOTAL, CAPITAL OUTLAY		= \$	118,926.00	\$	118,926.00	\$	-
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	+ \$	169,104.00	\$	164,324.00	\$	4,780.00
Reserve for Economic Uncertainties	9789	+	169,103.00		164,323.00		4,780.00
TOTAL, RESERVES		= \$	338,207.00	\$	328,647.00	\$	9,560.00
%			5%		5%		
TOTAL, EXPENDITURES		\$	6,764,175.00	\$	6,572,930.00	\$	191,245.00



Assumptions for April 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 April 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:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)	FY 2020-21 (Actual P-2)
Enrollment	136	119	135
Students Served	241	212	217
ADA:			
Grade 4-6	4.88	3.16	1.72
Grade 7-8	17.08	15.41	12.74
Grade 9-12	106.07	100.38	106.40
Total ADA	128.03	118.95	120.86

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$1,766,556
Federal Revenues	\$230,266
State Revenues Other than LCFF	\$318,015
Local Revenues	\$10,478
Employee Retention Credit (ERC)	\$260,567
Total Projected Revenues	\$2,585,882

- **In Lieu of Property Taxes** of \$5,041.29 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 \$146.81 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. Award ending date for the 2022-23 CTEIG Cycle is December 31, 2024. Audeo III included \$135,284 of the award 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 \$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	7.47
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	2.08
Other Classified (Administrative Support)	2900	0.03
TOTAL FTE POSITIONS BUDGETED		13.05

- * 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 25.70%.

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%

AUGMENTATION PAY

Audeo III budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 22-23
Salary - Certificated	\$28,774
Salary – Classified	\$6,073
Total Salary	\$34,847
Benefits - Certificated	\$6,408
Benefits - Classified	\$2,110
Total Benefits	\$8,518
Grand Total	\$43,365

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 \$495,245 representing 19.15% 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 \$25,859 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 \$17,666 for FY 2022-23 for oversight fees, which is included in object code 5800.

RESERVES

Audeo III has allocated reserves of \$310,306 for FY 2022-23 representing 12% of total revenues of \$2,585,882.

FACILITIES

Audeo III carries contractual lease agreements with an annual cost of \$139,790 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.



**APRIL REVISED OPERATIONAL BUDGET
FY 2022-2023**

REVENUES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,098,495.00	\$ 1,085,007.00	\$ 13,488.00
LCFF State Aid - PY	8019	(2,981.00)	(2,981.00)	-
Education Protection Account	8012	25,606.00	25,216.00	390.00
In-Lieu of Property Taxes	8096	645,436.00	637,263.00	8,173.00
TOTAL, LCFF ENTITLEMENT		\$ 1,766,556.00	\$ 1,744,505.00	\$ 22,051.00
FEDERAL REVENUES				
Special Ed - Federal IDEA	8181	\$ 13,228.00	\$ 11,263.00	\$ 1,965.00
Special Ed - IDEA Local Assistance, Part B, Early Intervening Services	8990	2,334.00	1,987.00	347.00
Special Ed - ARP	8182	4,246.00	4,246.00	-
Special Ed - Mental Health Level III	8182	124,784.00	129,382.00	(4,598.00)
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	29,119.00	-
Title II, Part A - Improving Teacher Quality Program	8290	3,564.00	3,564.00	-
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	2,155.00	-
TOTAL, FEDERAL REVENUES		\$ 230,266.00	\$ 232,552.00	\$ (2,286.00)
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	21,121.00	-
State Lottery Revenue - Non Prop-20 PY	8560	1,484.00	1,484.00	-
State Lottery Revenue - Prop-20	8560	8,324.00	8,324.00	-
State Lottery Revenue - Prop-20 PY	8560	986.00	986.00	-
Special Education	8792	104,985.00	103,386.00	1,599.00
Special Education - Mental Health Level 2	8590	7,426.00	6,304.00	1,122.00
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	300.00	165.00	135.00
CAASSP Assessment Apportionments	8590	240.00	33.00	207.00
TOTAL, STATE REVENUES		\$ 318,015.00	\$ 314,952.00	\$ 3,063.00
LOCAL REVENUES				
Interest Income	8660	\$ 6,200.00	\$ 6,200.00	\$ -
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	2,278.00	-
TOTAL LOCAL REVENUES		\$ 271,045.00	\$ 271,045.00	\$ -
TOTAL, REVENUES		\$ 2,585,882.00	\$ 2,563,054.00	\$ 22,828.00



**APRIL REVISED OPERATIONAL BUDGET
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET		INCREASE (DECREASE)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	\$	604,444.00	\$	602,353.00	\$	2,091.00
Certificated Pupil Support Salaries	1200		86,608.00		87,543.00		(935.00)
Certificated Supervisors' & Administrators' Salaries	1300		101,448.00		99,018.00		2,430.00
Other Certificated Salaries	1900		22,495.00		29,502.00		(7,007.00)
TOTAL, CERTIFICATED SALARIES		\$	814,995.00	\$	818,416.00	\$	(3,421.00)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	\$	2,583.00	\$	2,521.00	\$	62.00
Classified Supervisors' & Administrators' Salaries	2300		35,805.00		34,944.00		861.00
Clerical, Technical and Office Salaries	2400		124,015.00		119,131.00		4,884.00
Other Certificated Salaries	2900		3,408.00		3,326.00		82.00
TOTAL, CLASSIFIED SALARIES		\$	165,811.00	\$	159,922.00	\$	5,889.00
EMPLOYEE BENEFITS							
STRS Retirement	3100	\$	157,986.00	\$	158,443.00	\$	(457.00)
PERS Retirement	3200		38,799.00		37,582.00		1,217.00
Social Security/Medicare	3300		23,798.00		23,440.00		358.00
Health and Welfare	3400		141,511.00		150,899.00		(9,388.00)
Unemployment Insurance	3500		4,904.00		4,892.00		12.00
Workers Compensation Insurance	3600		12,024.00		11,976.00		48.00
TOTAL EMPLOYEE BENEFITS		\$	379,022.00	\$	387,232.00	\$	(8,210.00)
TOTAL PERSONNEL COST		\$	1,359,828.00	\$	1,365,570.00	\$	(5,742.00)



**APRIL REVISED OPERATIONAL BUDGET
FY 2022-2023**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks and Core Curricula Materials	4100	\$ 14,423.00	\$ 14,423.00	\$ -
Books other than textbooks	4200	1,982.00	1,782.00	200.00
Instructional Materials and Supplies	4300	23,721.00	23,351.00	370.00
On-line Courses	4312	10,335.00	10,335.00	-
Research and Development	4313	2,500.00	2,500.00	-
Non-Capitalized Equipment	4400	14,708.00	14,318.00	390.00
Food	4700	3,500.00	3,500.00	-
TOTAL, BOOKS AND SUPPLIES		\$ 71,169.00	\$ 70,209.00	\$ 960.00
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 18,237.00	\$ 18,237.00	\$ -
Research and Development - Travel	5202	7,008.00	7,008.00	-
Dues and Memberships	5300	8,033.00	7,683.00	350.00
Liability Insurance	5400	10,769.00	10,769.00	-
Operations and Housekeeping Services	5500	46,460.00	44,047.00	2,413.00
Rental, Leases & Repairs	5600	182,880.00	178,554.00	4,326.00
Prof/Consulting Services/Oper. Exp.	5800	469,386.00	450,514.00	18,872.00
Marketing	5812	25,859.00	25,631.00	228.00
Communication	5900	14,708.00	16,027.00	(1,319.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 783,340.00	\$ 758,470.00	\$ 24,870.00
CAPITAL OUTLAY				
Depreciation - Leasehold Improvement	6900	\$ 51,064.00	\$ 51,064.00	\$ -
Depreciation - Equipment	6900	8,878.00	8,878.00	-
TOTAL, CAPITAL OUTLAY		\$ 59,942.00	\$ 59,942.00	\$ -
OTHER OUTGO				
Debt Service Payment - Interest	7438	\$ 1,297.00	\$ 1,297.00	\$ -
TOTAL, OTHER OUTGO		\$ 1,297.00	\$ 1,297.00	\$ -
RESERVES				
Operational Reserve	9730	\$ 155,153.00	\$ 153,783.00	\$ 1,370.00
Reserve for Economic Uncertainties	9770	\$ 155,153.00	\$ 153,783.00	\$ 1,370.00
TOTAL, RESERVES		\$ 310,306.00	\$ 307,566.00	\$ 2,740.00
%		12%	12%	
TOTAL, EXPENDITURES		\$ 2,585,882.00	\$ 2,563,054.00	\$ 22,828.00

Audeo Valley Charter School

Assumptions for April 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 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 Valley's April 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:

Table 2:

Description	FY 2022-23 (Actual P-2)	FY 2021-22 (Actual P-2)
Enrollment	257	271
Students Served	380	342
ADA:		
Grade 4-6	10.37	11.70
Grade 7-8	45.88	35.36
Grade 9-12	191.93	198.73
Total ADA	248.18	245.79

REVENUE PROJECTIONS

Table 3:

Description	FY 2022-23
LCFF Sources	\$3,447,968
Federal Revenues	284,267
State Revenues Other than LCFF	303,043
Local Revenues	500
Employee Retention Credit (ERC)	110,676
Total Projected Revenues	\$4,146,454

- **In Lieu of Property Taxes** of \$1,147.53 per current year (CY) P-2 ADA is based on FY 2022-23 P-1 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 \$8,708. The remaining allocation of \$359,022 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 \$146.81 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	12.40
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	1.88
Classified Support Salaries	2200	0.15
Classified Supervisor & Administrator	2300	0.42
Clerical, Technical & Office Staff	2400	3.20
Other Classified Salaries	2900	0.06
TOTAL FTE POSITIONS BUDGETED		24.25

* 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%

AUGMENTATION PAY

Audeo Valley's budget incorporates a one-time Augmentation Pay for all current monthly salaried and hourly employees excluding the President/CEO and Chief Business Officer. The one-time augmentation pay is equivalent to 4% of the annual based salary for monthly salaried employees and 4% of the annual earnable compensation for current hourly employees. The increase is eligible for all employees active and currently employed on the date of the board approval. Total estimated augmentation pay for FY 2022-23 is broken down in the table below:

Table 6:

Description	FY 22-23
Salary - Certificated	\$39,554
Salary – Classified	\$10,838
Total Salary	\$50,392
Benefits - Certificated	\$8,785
Benefits - Classified	\$3,759
Total Benefits	\$12,544
Grand Total	\$62,936

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 \$412,777 representing 10% 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 \$41,465 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 \$34,480 for FY 2022-23 for oversight fees.

RESERVES

Audeo Valley has allocated reserves of \$207,322 for FY 2022-23 representing 5% of total revenues of \$4,146,454.

FACILITIES

Audeo Valley carries contractual lease agreements with an annual cost of \$196,211 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 \$1,137,508.

Audeo Valley Charter School

April Revised Operational Budget FY 2022-23

REVENUES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES				
LCFF State Aid - Current Year	8011	\$ 2,376,005.00	\$ 2,404,490.00	\$ (28,485.00)
LCFF State Aid - Prior Year	8019	(61,028.00)	-	(61,028.00)
Education Protection Account (EPA)	8012	787,169.00	784,695.00	2,474.00
Education Protection Account (EPA) - Prior Year	8019	35,679.00	-	35,679.00
In Lieu of Property Taxes - Current Year	8096	284,794.00	267,382.00	17,412.00
In Lieu of Property Taxes - Prior Year	8096	25,349.00	-	25,349.00
TOTAL, LCFF SOURCES		= \$ 3,447,968.00	\$ 3,456,567.00	\$ (8,599.00)
FEDERAL REVENUES				
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	\$ 34,500.00	\$ 29,375.00	\$ 5,125.00
Title I, Part A - Improving Basic Programs	8290	54,760.00	54,760.00	-
Title II, Part A - Supporting Effective Instruction	8290	7,956.00	7,956.00	-
Title III, Part A - English Learner Student Program	8290	3,128.00	3,129.00	(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	8,708.00	5,000.00	3,708.00
TOTAL, FEDERAL REVENUES		= \$ 284,267.00	\$ 275,435.00	\$ 8,832.00
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	4,444.00	-
Special Education	8792	203,508.00	202,868.00	640.00
Special Education: Mental Health Services - Level 2	8590	14,394.00	12,370.00	2,024.00
Ethnic Studies Block Grant	8590	5,011.00	5,011.00	-
TOTAL, OTHER STATE REVENUES		= \$ 303,043.00	\$ 300,379.00	\$ 2,664.00
LOCAL REVENUES				
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	\$ 111,176.00	-
TOTAL, REVENUES		\$ 4,146,454.00	\$ 4,143,557.00	\$ 2,897.00

Audeo Valley Charter School

April Revised Operational Budget FY 2022-23

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		APRIL REVISED BUDGET		FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES						
Certificated Teachers' Salaries	1100	+ \$	969,833.00	\$	1,000,465.00	\$ (30,632.00)
Certificated Pupil Support Salaries	1200	+	87,013.00		88,128.00	(1,115.00)
Certificated Supervisors' & Administrators' Salaries	1300	+	204,616.00		202,557.00	2,059.00
Other Certificated Salaries	1900	+	60,395.00		79,462.00	(19,067.00)
TOTAL, CERTIFICATED SALARIES		= \$	1,321,857.00	\$	1,370,612.00	\$ (48,755.00)
CLASSIFIED SALARIES						
Classified Instructional Salaries	2100	+ \$	29,608.00	\$	26,382.00	\$ 3,226.00
Classified Support Salaries	2200	+	9,494.00		9,151.00	343.00
Classified Supervisors' & Administrators' Salaries	2300	+	70,952.00		70,938.00	14.00
Clerical, Technical and Office Staff Salaries	2400	+	190,078.00		192,352.00	(2,274.00)
Other Classified Salaries	2900	+	6,815.00		6,771.00	44.00
TOTAL, CLASSIFIED SALARIES		= \$	306,947.00	\$	305,594.00	\$ 1,353.00
EMPLOYEE BENEFITS						
STRS Retirement	3100	+ \$	256,462.00	\$	265,840.00	\$ (9,378.00)
PERS Retirement	3200	+	71,479.00		71,553.00	(74.00)
Social Security/Medicare	3300	+	41,319.00		41,888.00	(569.00)
Health and Welfare	3400	+	600,021.00		628,185.00	(28,164.00)
Unemployment Insurance	3500	+	8,144.00		8,381.00	(237.00)
Workers Compensation	3600	+	18,970.00		19,502.00	(532.00)
TOTAL, EMPLOYEE BENEFITS		= \$	996,395.00	\$	1,035,349.00	\$ (38,954.00)
TOTAL, PERSONNEL COST		\$	2,625,199.00	\$	2,711,555.00	\$ (86,356.00)

Audeo Valley Charter School

April Revised Operational Budget FY 2022-23

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	APRIL REVISED BUDGET	FEBRUARY REVISED BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks and Core Curricula Materials	4100 +	\$ 34,174.00	\$ 32,244.00	\$ 1,930.00
Books and Other Reference Materials	4200 +	6,404.00	5,749.00	655.00
Materials and Supplies	4300 +	202,392.00	169,189.00	33,203.00
On-Line Courses	4312 +	24,235.00	24,235.00	-
Research and Development	4313 +	3,837.00	3,837.00	-
Noncapitalized Equipment	4400 +	150,000.00	120,000.00	30,000.00
Food	4700 +	7,714.00	7,332.00	382.00
TOTAL, BOOKS AND SUPPLIES		= \$ 428,756.00	\$ 362,586.00	\$ 66,170.00
SERVICES AND OTHER OPERATING EXPENSES				
Travel and Conference	5200 +	\$ 34,759.00	\$ 31,854.00	\$ 2,905.00
Research and Development Travel	5202 +	11,508.00	11,508.00	-
Dues and Memberships	5300 +	10,393.00	10,393.00	-
Liability Insurance	5400 +	22,773.00	22,773.00	-
Operations and Housekeeping Services	5500 +	70,117.00	70,117.00	-
Rental, Leases, Repairs & Noncapitalized Improvements	5600 +	274,126.00	264,954.00	9,172.00
Professional/Consulting Services/Operating Exp.	5800 +	371,312.00	360,858.00	10,454.00
Marketing Fees	5812 +	41,465.00	41,436.00	29.00
Communications	5900 +	30,148.00	29,769.00	379.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$ 866,601.00	\$ 843,662.00	\$ 22,939.00
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 +	\$ 103,661.00	\$ 103,589.00	\$ 72.00
Reserve for Economic Uncertainties	9789 +	103,661.00	103,589.00	72.00
TOTAL, RESERVES		= \$ 207,322.00	\$ 207,178.00	\$ 144.00
%		5.0%	5%	
TOTAL, EXPENDITURES		\$ 4,146,454.00	\$ 4,143,557.00	\$ 2,897.00