

ALTUS SCHOOLS SOUTHERN CALIFORNIA

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

(A California Non-Profit Public Benefit Corporation)

Wayland Myers – Chairman

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

REGULAR BOARD OF DIRECTORS MEETING

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

Via Teleconference at

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

and at

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

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

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

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

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

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

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

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

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

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

1.0 OPEN SESSION

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

2.0 PUBLIC COMMENT

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

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

3.0 CLOSED SESSION

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

MOVE TO CLOSED SESSION

- 3.2.1 Conference With Legal Counsel—Anticipated Litigation

Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of section 54956.9: (one case)

- 3.2.2 Public Employment
Title: Founder, President, and Chief Executive Officer
- 3.2.3 Public Employment
Title: Executive Director

4.0 RETURN TO OPEN SESSION

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

5.0 ADMINISTRATIVE ITEMS

- 5.1 Consider Acceptance of Laura Barreiro's Letter of Resignation Effective August 24, 2023 [P.4](#)
- 5.2 Consider Approval of 2023 – 2024 Board Meeting Calendar Changes

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

- 5.3 Consider Approval of Board Meeting Dates for Workshop Regarding Professional Development Training Including Best Practices in Charter Schools Board Management, Updates on The Charter Schools Act and a Review of Corporate Practices, Fiduciary Duties and Fiscal Oversight, the Brown Act and Conflict of Interest Laws
 - 5.3.1 Part I on Wednesday, November 1, 2023, 10:30 am – 12:30 pm
 - 5.3.2 Part II on Monday, November 13, 2023, 10:30 am – 12:30 pm
- 5.4 Consider Approval of Amendment to Employment Agreement for Founder, President, and Chief Executive Officer
- 5.5 Consider Approval of Amendment to Employment Agreement for Executive Director
- 5.6 President's Report
 - 5.6.1 Altus Approach to Research Component
 - 5.6.2 Altus Marketing and Community Outreach Presentation by Trevor Golledge
 - 5.6.3 Altus University and Altus Pathways Advisory Council (APAC) Presentation by Cathryn Rambo
- 5.7 Strategic Plan Update
 - 5.7.1 School Productivity Indicators
 - 5.7.1.1 Audeo Charter School II [P.5-7](#)
 - 5.7.1.1.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.1.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
 - 5.7.1.2 Audeo Charter School III [P.8-10](#)
 - 5.7.1.2.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.2.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023.
 - 5.7.1.3 Audeo Valley Charter School [P.11-13](#)
 - 5.7.1.3.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.3.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
 - 5.7.1.4 Grossmont Secondary School [P.14-16](#)
 - 5.7.1.4.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023

- 5.7.1.4.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
- 5.7.1.5 Mirus Secondary School [P.17-19](#)
 - 5.7.1.5.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.5.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023
- 5.7.1.6 Sweetwater Secondary School [P.20 - 22](#)
 - 5.7.1.6.1 School Participation Report for the Period of 2022- 2023
Months 12-13: 5/1/2023 – 6/23/2023
 - 5.7.1.6.2 School Participation Report for the Period of 2023- 2024
Month 1: 7/3/2023 – 7/28/2023

6.0 ACTION ITEMS

6.1 Actions Items for Audeo Charter School II

- 6.1.1 Consider Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023 [P.23-27](#)
- 6.1.2 Consider Approval of the Arts Music and Instructional Materials Discretionary
Block Grant Plan [P.28-30](#)

6.2 Actions Items for Audeo Charter School III

- 6.2.1 Consider Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023 [P.31-35](#)
- 6.2.2 Consider Approval of the Arts Music and Instructional Materials Discretionary
Block Grant Plan [P.36-38](#)

6.3 Actions Items for Audeo Valley Charter School

- 6.3.1 Consider Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023 [P.39-45](#)
- 6.3.2 Consider Approval of the Arts Music and Instructional Materials Discretionary
Block Grant Plan [P.46-48](#)

6.4 Actions Items for Grossmont Secondary School

- 6.4.1 Consider Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023 [P.49-53](#)
- 6.4.2 Consider Approval of the Arts Music and Instructional Materials Discretionary
Block Grant Plan [P.54-56](#)

6.5 Actions Items for Mirus Secondary School

- 6.5.1 Consider Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023 [P.57- 61](#)
- 6.5.2 Consider Approval of the Arts Music and Instructional Materials Discretionary
Block Grant Plan [P.62-64](#)

6.6 Actions Items for Sweetwater Secondary School

- 6.6.1 Consider Approval of the Unaudited Actuals FY July 1, 2022 – June 30, 2023 [P.65-69](#)
- 6.6.2 Consider Approval of the Arts Music and Instructional Materials Discretionary
Block Grant Plan [P.70 - 72](#)

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: December 7, 2023, 1:00 p.m.

Meeting Agenda available at:

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

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

Certification of Posting

I, Angela Neri, hereby certify that I posted this agenda at the Altus Schools Southern California Resource Centers and Offices noted above, and on the Audeo Charter School II, Audeo Charter School III, Audeo Valley Charter School, Grossmont Secondary School, Mirus Secondary School, and Sweetwater Secondary School webpages on August 31, 2023.

LAURA BARREIRO, CCIM

August 24, 2023

VIA EMAIL

Mary Bixby
AUDEO CHARTER SCHOOL
3430 Camino Del Rio North
San Diego, CA 92108

RE: LAURA BARREIRO, BOARD MEMBER - LETTER OF RESIGNATION

Dear Mary:

It is with great sadness that I submit this letter of resignation to you effective today. Serving on the Board of Directors has been a wonderful and fulfilling experience. The work that Audeo is doing is exemplary and I have been so fortunate to have served over these years.

Sincerely,



Laura Barreiro, CCIM



**Participation Report: All Students
Month 12: 05/01/2023 to 05/26/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	255	79.7%	73.5%	90.5%	91.5%
Totals May 2022	320	180	50.6%	59.0%	94.1%	91.2%
Difference	-40	75	29.1%	14.5%	-3.5%	0.3%

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

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	36	84.9%	72.2%	95.6%	93.9%
SD	NC	NC2		40	37	82.3%	69.1%	89.8%	89.6%
SD	NC	NC3		40	38	88.8%	83.2%	93.4%	94.5%
SD	NC	NC4		40	33	68.1%	72.0%	84.9%	91.0%
SD	SC	SC1		40	38	76.6%	72.5%	84.3%	87.3%
SD	SC	SC2		40	38	82.8%	76.0%	91.4%	93.2%
SD	VT	VT2		40	35	74.8%	73.4%	94.2%	89.6%



**Participation Report: All Students
Month 13: 05/29/2023 to 06/23/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	312	90.1%	74.7%	95.7%	91.9%
Totals May/June 2022	360	355	70.7%	74.1%	90.6%	91.1%
Difference	-80	-43	19.4%	0.6%	5.1%	0.8%

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

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	43	95.8%	74.1%	99.6%	94.5%
SD	NC	NC2		40	41	86.9%	70.5%	93.9%	90.1%
SD	NC	NC3		40	49	101.5%	84.7%	96.8%	94.8%
SD	NC	NC4		40	48	89.4%	73.4%	96.7%	91.6%
SD	SC	SC1		40	48	92.6%	74.1%	91.5%	87.8%
SD	SC	SC2		40	40	78.8%	76.2%	96.1%	93.4%
SD	VT	VT2		40	43	85.8%	74.4%	95.7%	90.1%



Participation Report: All Students
Month 1: 07/03/2023 - 07/28/2023

POC: Participation on Capacity

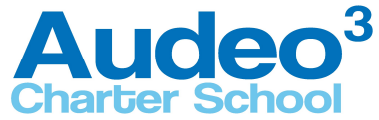
POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	340	356	103.3%	103.3%	99.8%	99.8%
Totals July 2022	360	361	90.6%	90.6%	93.9%	93.9%
Difference	-20	-5	12.7%	12.7%	5.9%	5.9%

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

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	NC	NC1		40	42	100.3%	100.3%	100.0%	100.0%
SD	NC	NC2		40	38	94.9%	94.9%	100.0%	100.0%
SD	NC	NC3		40	40	98.8%	98.8%	100.0%	100.0%
SD	NC	NC4		40	43	105.7%	105.7%	98.3%	98.3%
SD	NC	NC5		40	40	99.6%	99.6%	100.0%	100.0%
SD	NC	NC6		20	24	120.0%	120.0%	100.0%	100.0%
SD	SC	SC1		40	46	113.4%	113.4%	100.0%	100.0%
SD	SC	SC2		40	41	102.1%	102.1%	100.0%	100.0%
SD	VT	VT2		40	42	102.9%	102.9%	100.0%	100.0%



**Participation Report: All Students
Month 12: 05/01/2023 - 05/26/2023**

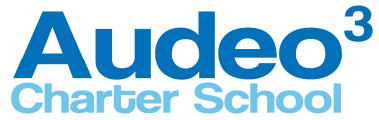
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	135	74.7%	77.5%	89.4%	89.9%
Totals May 2022	160	118	63.8%	67.5%	90.6%	90.0%
Difference	0	17	10.9%	9.9%	-1.2%	-0.2%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	35	75.6%	77.9%	87.6%	86.4%
SD	ES	ES2		40	34	77.1%	70.8%	92.1%	91.9%
SD	ES	ES3		40	38	84.6%	81.2%	89.1%	92.0%
SD	ES	ES4		40	28	61.3%	57.3%	89.1%	89.0%



**Participation Report: All Students
Month 13: 05/29/2023 - 06/23/2023**

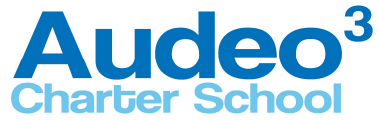
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	171	88.5%	78.5%	93.6%	90.2%
Totals May/June 2022	160	168	80.4%	68.7%	90.4%	90.1%
Difference	0	3	8.2%	9.8%	3.2%	0.2%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	44	93.2%	79.1%	92.6%	87.0%
SD	ES	ES2		40	43	86.0%	72.0%	97.0%	92.4%
SD	ES	ES3		40	41	85.8%	81.6%	91.4%	92.0%
SD	ES	ES4		40	43	89.2%	60.5%	93.9%	89.7%



Participation Report: All Students
Month 1: 07/03/2023 - 07/28/2023

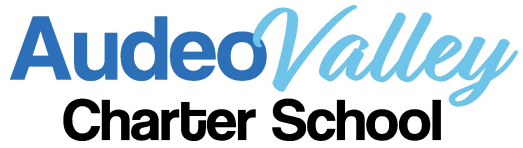
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	160	171	105.9%	105.9%	99.8%	99.8%
Totals July 2022	160	158	90.1%	90.1%	93.3%	93.3%
Difference	0	13	15.8%	15.8%	6.5%	6.5%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	ES	ES1		40	44	109.7%	109.7%	100.0%	100.0%
SD	ES	ES2		40	41	100.9%	100.9%	100.0%	100.0%
SD	ES	ES3		40	42	105.0%	105.0%	100.0%	100.0%
SD	ES	ES4		40	44	107.8%	107.8%	99.0%	99.0%



**Participation Report: All Students
Month 12: 05/01/2023 to 05/26/2023**

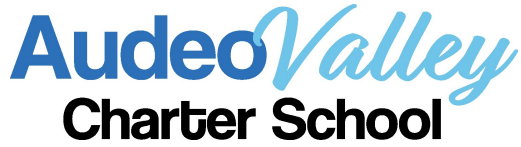
POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	252	93.8%	91.4%	92.2%	92.5%
Totals May 2022	280	249	80.0%	98.0%	93.3%	93.4%
Variance:	-40	3	13.8%	-6.6%	-1.1%	-0.9%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	45	104.0%	100.2%	95.6%	96.6%
RV	MR	MR2		40	42	92.6%	91.4%	92.5%	91.6%
RV	MR	MR3		40	43	101.8%	92.2%	96.8%	92.8%
RV	MR	MR5		40	36	79.5%	89.7%	89.6%	93.1%
RV	MR	MR6		40	42	87.1%	84.6%	86.7%	89.6%
RV	MR	MR7		40	44	98.0%	92.5%	91.4%	91.4%



**Participation Report: All Students
Month 13: 05/29/2023 to 06/23/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	280	252	80.4%	104.1%	93.7%	92.6%
Totals May/June 2022	280	262	82.8%	113.1%	94.0%	93.5%
Variance:	0	-10	-2.4%	-9.0%	-0.3%	-0.9%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	42	99.3%	100.1%	98.6%	96.8%
RV	MR	MR2		40	42	93.8%	91.6%	94.3%	91.8%
RV	MR	MR3		40	41	96.3%	92.6%	94.4%	93.0%
RV	MR	MR4		40	5	5.0%	5.0%	100.0%	100.0%
RV	MR	MR5		40	40	85.8%	89.4%	92.0%	93.0%
RV	MR	MR6		40	38	79.7%	84.2%	86.3%	89.4%
RV	MR	MR7		40	44	102.8%	93.3%	95.4%	91.7%



**Participation Report: All Students
Month 1: 07/03/2023 - 07/28/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	240	271	111.4%	111.4%	99.1%	99.1%
Totals July 2022	280	248	82.8%	82.8%	94.5%	94.5%
Variance:	-40	23	28.6%	28.6%	4.6%	4.6%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
RV	MR	MR1		40	48	119.1%	119.1%	100.0%	100.0%
RV	MR	MR3		40	47	117.2%	117.2%	100.0%	100.0%
RV	MR	MR4		40	48	120.0%	120.0%	100.0%	100.0%
RV	MR	MR5		40	43	104.7%	104.7%	97.9%	97.9%
RV	MR	MR6		40	41	97.2%	97.2%	96.0%	96.0%
RV	MR	MR7		40	44	110.0%	110.0%	100.0%	100.0%



Participation Report: All Students Month 12: 05/01/2023 to 05/26/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	296	75.7%	76.7%	86.8%	88.0%
Totals May 2022	320	303	77.2%	76.0%	87.3%	89.2%
Difference	0	-7	-1.5%	0.6%	-0.5%	-1.2%

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

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	39	75.9%	75.2%	82.4%	85.2%
SD	EC	EC2		40	36	76.4%	74.7%	87.4%	89.3%
SD	EC	EC3		40	37	72.6%	78.5%	85.4%	86.0%
SD	EC	EC4		40	38	79.5%	75.5%	90.5%	87.3%
SD	LM	LM1		40	33	67.5%	73.6%	89.3%	89.1%
SD	LM	LM2		40	33	69.4%	72.7%	85.4%	87.6%
SD	PV	PV1		40	42	86.0%	85.0%	87.1%	87.9%
SD	PV	PV2		40	38	78.0%	78.1%	87.2%	91.8%



Participation Report: All Students
Month 13: 05/29/2023 to 06/23/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	337	83.6%	77.2%	88.0%	88.0%
Totals May/June 2022	320	308	79.0%	76.2%	88.4%	89.1%
Difference	0	29	4.6%	1.0%	-0.4%	-1.1%

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

All Students

Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	44	81.3%	75.7%	86.7%	85.3%
SD	EC	EC2		40	43	82.9%	75.4%	85.7%	88.9%
SD	EC	EC3		40	41	76.1%	78.3%	85.4%	85.9%
SD	EC	EC4		40	38	81.8%	76.0%	91.7%	87.7%
SD	LM	LM1		40	43	92.9%	75.2%	90.5%	89.3%
SD	LM	LM2		40	43	88.9%	74.0%	89.4%	87.8%
SD	PV	PV1		40	44	85.1%	85.0%	85.0%	87.7%
SD	PV	PV2		40	41	79.6%	78.2%	89.7%	91.7%



Participation Report: All Students
Month 1: 07/03/2023 - 07/28/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	348	97.7%	97.7%	92.0%	92.0%
Totals July 2022	320	303	81.5%	81.5%	87.8%	87.8%
Difference	0	45	16.2%	16.2%	4.2%	4.2%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	EC	EC1		40	44	105.5%	105.5%	97.6%	97.6%
SD	EC	EC2		40	45	96.6%	96.6%	87.9%	87.9%
SD	EC	EC3		40	45	95.3%	95.3%	86.9%	86.9%
SD	EC	EC4		40	44	94.5%	94.5%	87.5%	87.5%
SD	LM	LM1		40	43	99.6%	99.6%	94.2%	94.2%
SD	LM	LM2		40	44	97.5%	97.5%	91.0%	91.0%
SD	PV	PV1		40	43	95.7%	95.7%	92.3%	92.3%
SD	PV	PV2		40	40	97.1%	97.1%	100.0%	100.0%



**Participation Report: All Students
Month 12: 05/01/2023 - 05/26/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	320	337	87.8%	91.5%	86.7%	85.3%
Totals May 2022	360	329	75.6%	87.8%	85.1%	85.2%
Difference	-40	8	12.2%	3.7%	1.6%	0.1%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	42	86.4%	83.7%	88.0%	87.5%
SB	MS	MS2		40	45	91.5%	83.5%	85.1%	86.0%
RV	PD	PD1		40	46	98.8%	92.1%	86.8%	84.6%
RV	PD	PD2		40	45	99.3%	91.5%	90.1%	85.8%
RV	PD	PD3		40	49	99.9%	82.1%	85.0%	85.1%
SB	TZ	TZ1		40	32	65.0%	59.0%	84.3%	78.6%
SB	TZ	TZ3		40	38	79.8%	81.9%	88.4%	88.2%
SB	TZ	TZ4		40	40	81.6%	77.5%	85.6%	84.7%



Participation Report: All Students
Month 13: 05/29/2023 - 06/23/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	405	78.4%	110.3%	86.9%	85.5%
Totals May/June 2022	440	429	72.6%	101.0%	84.6%	85.1%
Difference	-40	-24	5.8%	9.3%	2.3%	0.4%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	43	90.8%	84.3%	87.7%	87.5%
SB	MS	MS2		40	44	90.3%	84.1%	84.3%	85.9%
RV	PD	PD1		40	47	94.6%	92.3%	86.3%	84.8%
RV	PD	PD2		40	48	100.1%	92.2%	87.5%	85.9%
RV	PD	PD3		40	49	96.8%	83.8%	84.9%	85.1%
RV	PD	PD4		40	36	38.6%	38.6%	92.4%	92.4%
SB	TZ	TZ1		40	40	77.5%	62.3%	84.0%	79.7%
SB	TZ	TZ2		40	12	20.4%	20.4%	100.0%	100.0%
SB	TZ	TZ3		40	43	85.7%	82.2%	86.2%	88.1%
SB	TZ	TZ4		40	43	88.8%	78.5%	90.0%	85.2%



Participation Report: All Students
Month 1: 07/03/2023 - 07/28/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	400	389	91.2%	91.2%	94.4%	94.4%
Totals July 2022	440	436	83.0%	83.0%	86.1%	86.1%
Difference	-40	-47	8.2%	8.2%	8.3%	8.3%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SB	MS	MS1		40	46	106.1%	106.1%	93.5%	93.5%
SB	MS	MS2		40	39	88.6%	88.6%	92.1%	92.1%
RV	PD	PD1		40	41	94.0%	94.0%	92.0%	92.0%
RV	PD	PD2		40	41	97.5%	97.5%	95.1%	95.1%
RV	PD	PD3		40	41	100.1%	100.1%	97.7%	97.7%
RV	PD	PD4		40	41	101.1%	101.1%	99.0%	99.0%
SB	TZ	TZ1		40	30	69.4%	69.4%	94.7%	94.7%
SB	TZ	TZ2		40	16	40.0%	40.0%	100.0%	100.0%
SB	TZ	TZ4		40	47	107.9%	107.9%	92.7%	92.7%
SB	VT	VT1		40	47	107.4%	107.4%	91.4%	91.4%



**Participation Report: All Students
Month 12: 05/01/2023 to 05/26/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	440	425	85.2%	98.2%	92.1%	92.1%
Totals May 2022	440	398	78.7%	87.9%	90.1%	90.8%
Difference	0	27	6.5%	10.3%	2.0%	1.4%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT1		40	40	84.1%	77.9%	86.3%	89.4%
SD	BT	BT2		10	6	57.0%	47.6%	95.0%	93.0%
SD	CV	CV1		40	42	94.3%	90.4%	92.4%	94.0%
SD	CV	CV2		40	40	96.0%	89.3%	97.2%	97.1%
SD	CV	CV3		40	42	95.0%	90.1%	100.0%	94.5%
SD	OR	OR1		40	35	73.8%	88.6%	87.5%	91.2%
SD	OR	OR2		40	41	84.1%	83.0%	85.8%	85.2%
SD	PLB	PLB1		40	37	75.0%	93.1%	92.0%	93.8%
SD	PLB	PLB2		40	39	92.5%	89.4%	96.1%	94.0%
SD	PLB	PLB3		40	40	90.1%	88.2%	92.9%	92.7%
SD	PLB	PLB4		30	33	88.7%	89.8%	84.4%	85.6%
SD	VT	VT1		40	30	71.4%	76.2%	96.6%	98.2%



Participation Report: All Students Month 13: 05/29/2023 to 06/23/2023

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	440	412	82.5%	96.8%	93.4%	92.2%
Totals May/June 2022	440	379	75.2%	86.8%	90.3%	90.7%
Difference	0	33	7.3%	10.0%	3.1%	1.5%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT1		40	8	11.1%	72.5%	100.0%	89.5%
SD	BT	BT2		20	18	84.2%	55.7%	97.1%	94.3%
SD	CV	CV1		40	40	90.1%	90.4%	91.8%	93.9%
SD	CV	CV2		40	40	97.6%	90.0%	98.3%	97.2%
SD	CV	CV3		40	38	87.1%	89.8%	98.7%	94.8%
SD	OR	OR1		40	42	79.7%	87.9%	85.0%	90.7%
SD	OR	OR2		40	42	85.8%	83.3%	87.9%	85.5%
SD	PLB	PLB1		40	43	95.3%	93.3%	92.7%	93.7%
SD	PLB	PLB2		40	41	93.3%	89.7%	93.7%	93.9%
SD	PLB	PLB3		40	44	101.5%	89.3%	97.1%	93.1%
SD	PLB	PLB4		20	26	111.9%	91.3%	86.1%	85.6%
SD	VT	VT1		40	30	68.1%	74.2%	100.0%	98.6%



**Participation Report: All Students
Month 1: 07/03/2023 - 07/28/2023**

POC: Participation on Capacity

POE: Participation on Enrollment

	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
Schoolwide Totals:	360	391	101.4%	101.4%	97.6%	97.6%
Totals July 2022	400	361	81.0%	81.0%	91.9%	91.9%
Difference	-40	30	20.4%	20.4%	5.7%	5.7%

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

All Students									
Reg	RC	IRC	Teacher	Capacity	Total Served*	POC	Cumulative POC	POE	Cumulative POE
SD	BT	BT2		20	22	97.4%	97.4%	100.0%	100.0%
SD	CV	CV1		40	43	97.6%	97.6%	97.6%	97.6%
SD	CV	CV2		40	42	100.7%	100.7%	98.2%	98.2%
SD	CV	CV3		40	42	99.6%	99.6%	97.8%	97.8%
SD	OR	OR1		40	42	92.9%	92.9%	93.8%	93.8%
SD	OR	OR2		40	46	99.7%	99.7%	93.6%	93.6%
SD	PLB	PLB1		40	44	105.3%	105.3%	100.0%	100.0%
SD	PLB	PLB2		40	43	103.9%	103.9%	97.7%	97.7%
SD	PLB	PLB3		40	44	107.1%	107.1%	100.0%	100.0%
SD	PLB	PLB4		20	23	115.0%	115.0%	100.0%	100.0%

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Audeo Charter II
CDS #: 37-10371-0134577
Charter Approving Entity: San Diego County Office of Education
County: San Diego
Charter #: 37-10371-0134577

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,080,753.00		3,080,753.00
Education Protection Account State Aid - Current Year	8012	51,258.00		51,258.00
State Aid - Prior Years	8019	(3,919.00)		(3,919.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	31,301.00		31,301.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,159,393.00	0.00	3,159,393.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		253,011.95	253,011.95
Special Education - Federal	8181, 8182		49,806.00	49,806.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	131,236.78	131,236.78
Total, Federal Revenues		0.00	434,054.73	434,054.73
3. Other State Revenues				
Special Education - State	StateRev SE		288,023.15	288,023.15
All Other State Revenues	StateRev AO	54,704.87	459,839.96	514,544.83
Total, Other State Revenues		54,704.87	747,863.11	802,567.98
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	(11,989.68)	2,889.71	(9,099.97)
Total, Local Revenues		(11,989.68)	2,889.71	(9,099.97)
5. TOTAL REVENUES				
		3,202,108.19	1,184,807.55	4,386,915.74
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	573,994.56	513,129.81	1,087,124.37
Certificated Pupil Support Salaries	1200	83,411.86	45,981.17	129,393.03
Certificated Supervisors' and Administrators' Salaries	1300	101,984.73	47,141.96	149,126.69
Other Certificated Salaries	1900	16,818.24	9,798.14	26,616.38
Total, Certificated Salaries		776,209.39	616,051.08	1,392,260.47
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	3,950.14	0.00	3,950.14
Noncertificated Support Salaries	2200	6,767.55	1,093.75	7,861.30
Noncertificated Supervisors' and Administrators' Salaries	2300	58,356.75	2,797.52	61,154.27
Clerical, Technical and Office Salaries	2400	165,487.93	4,220.26	169,708.19
Other Noncertificated Salaries	2900	5,676.38	0.00	5,676.38
Total, Noncertificated Salaries		240,238.75	8,111.53	248,350.28
3. Employee Benefits				
STRS	3101-3102	147,999.17	248,171.27	396,170.44
PERS	3201-3202	55,233.39	1,290.61	56,524.00
OASDI / Medicare / Alternative	3301-3302	28,667.80	9,426.06	38,093.86

Audeo Charter II
San Diego County Office of Education
San Diego County

2022-23 Unaudited Actuals
Charter School Alternative Form
Alternative Form

Health and Welfare Benefits	3401-3402	600,014.95	138,749.56	738,764.51
Unemployment Insurance	3501-3502	5,056.75	3,120.96	8,177.71
Workers' Compensation Insurance	3601-3602	12,060.65	7,406.04	19,466.69
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		849,032.71	408,164.50	1,257,197.21
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	5,900.09	5,900.09
Books and Other Reference Materials	4200	0.00	3,713.33	3,713.33
Materials and Supplies	4300	40,417.98	22,999.89	63,417.87
Noncapitalized Equipment	4400	16,410.07	4,647.86	21,057.93
Food	4700	1,223.00	4,145.41	5,368.41
Total, Books and Supplies		58,051.05	41,406.58	99,457.63
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	10,481.28	6,761.00	17,242.28
Dues and Memberships	5300	10,213.56	1,600.54	11,814.10
Insurance	5400	24,429.22	99.89	24,529.11
Operations and Housekeeping Services	5500	52,533.74	31,429.49	83,963.23
Rentals, Leases, Repairs, and Noncap. Improvements	5600	325,739.15	4,648.93	330,388.08
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	223,865.24	270,513.67	494,378.91
Communications	5900	5,871.46	8,269.08	14,140.54
Total, Services and Other Operating Expenditures		653,133.65	323,322.60	976,456.25
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	172,274.64	0.00	172,274.64
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		172,274.64	0.00	172,274.64
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(21,752.91)	21,752.91	0.00
Debt Service:				
Interest	7438	941.07	0.00	941.07
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		941.07	0.00	941.07
Total, Other Outgo		(20,811.84)	21,752.91	941.07
8. TOTAL EXPENDITURES		2,728,128.35	1,418,809.20	4,146,937.55
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		473,979.84	(234,001.65)	239,978.19
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00

Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(190,830.50)	190,830.50	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(190,830.50)	190,830.50	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		283,149.34	(43,171.15)	239,978.19	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	2,168,948.45	55,453.88	2,224,402.33	
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Fund Balance /Net Position		2,168,948.45	55,453.88	2,224,402.33	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,452,097.79	12,282.73	2,464,380.52	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	1,400,366.02	0.00	1,400,366.02	
b. Restricted Net Position	9797		12,282.73	12,282.73	
c. Unrestricted Net Position	9790A	1,051,731.77	0.00	1,051,731.77	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	1,864,185.14	522,035.43	2,386,220.57	
Fair Value Adjustment to Cash in County Treasury	9111	(65,084.64)	0.00	(65,084.64)	
In Banks	9120	357,217.02	(121,818.56)	235,398.46	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	15,900.86	56.00	15,956.86	
4. Due from Grantor Governments	9290	41,497.13	122,897.28	164,394.41	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	67,364.49	6,117.40	73,481.89	
7. Other Current Assets	9340	15,556.10	0.00	15,556.10	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	1,400,366.02	0.00	1,400,366.02	
10. TOTAL ASSETS		3,697,002.12	529,287.55	4,226,289.67	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	111,240.28	7,252.12	118,492.40	
2. Due to Grantor Governments	9590	0.00	0.00	0.00	
3. Current Loans	9640	10,098.39	0.00	10,098.39	
4. Unearned Revenue	9650	0.00	509,752.70	509,752.70	

5. Long-Term Liabilities (accrual basis only)	9660-9669	1,123,565.66	0.00	1,123,565.66
6. TOTAL LIABILITIES		1,244,904.33	517,004.82	1,761,909.15
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		2,452,097.79	12,282.73	2,464,380.52

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	23,083.15
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		23,083.15

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	4,146,937.55
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	434,054.73
c. Subtotal of State & Local Expenditures [a minus b]	3,712,882.82
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	173,215.71
f. Less Supplemental Expenditures made as the result of a Presidentially	23,083.15

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 3,516,583.96

Arts Music and Instructional Materials Discretionary Block Grant Plan

Audeo Charter School II

Introduction

The California Department of Education (CDE) has released the **Arts Music and Instructional Materials Discretionary Block Grant**. This program provides funds to county offices of education, school districts, charter schools, and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, assist with operational costs, and COVID personal protective equipment (PPE). **Audeo Charter School II has been awarded \$76,586 by the CDE.** This amount was lowered from its primary award based on statewide budget impacts.

There are currently 14 teachers, counselors, administrators, Education Specialists, and support staff (instructional staff) that will participate in professional development and receive instructional materials through the 2025-26 school year. Audeo Charter School II instructional staff will receive standards-aligned instructional materials and professional development, professional development on improving school culture, and diverse and culturally relevant book collections. This plan also covers operational costs of the school and provides additional COVID PPE.

Benefits

Through this grant, instructional staff will benefit by learning new ways to promote equity and inclusion for a safe school climate as well as learn quality instructional practices to promote student engagement. Instructional staff will also benefit from additional technology and high-quality instructional materials that will assist them in Common Core State Standards instruction. The instructional materials will enrich their instruction and enable them to offer comprehensive lessons that cater to diverse learning styles. This plan extends beyond subject-specific training by offering professional development opportunities focused on enhancing school culture. Instructional staff will acquire new skills to create a positive and supportive classroom atmosphere, effectively manage diverse classrooms, and foster a sense of belonging amongst students.

Students will benefit from engaging and comprehensive learning experiences through access to high-quality instruction and instructional materials. Through the focus on building diverse and culturally relevant book collections, students will be more likely to encounter literature that reflects their identities and backgrounds. This fosters a sense of belonging and encourages students to explore different perspectives, promoting empathy and a deeper understanding of the world around them.

Of the CDE’s list of allowable uses, the plan below has been curated to achieve the aforementioned teacher and student benefits.

Allowable Use Criteria	Grant Use Plan (to include but not limited to)
1	Professional development and the procurement of instructional materials in the following areas: <ul style="list-style-type: none"> • Visual and Performing Arts • World Languages • Mathematics • Science • Environmental Literacy • English Language Arts • Ethnic Studies • Financial Literacy • Media Literacy • Computer Science • History-Social Science • Multilingual Support
2	Professional development and the procurement of instructional materials to improve school climate: <ul style="list-style-type: none"> • Training on de-escalation and restorative justice strategies • Asset-based pedagogies • Anti-bias training • Transformative social-emotional learning • Media/Digital Literacy • Physical Education • Learning through play
3	Developing a diverse, culturally relevant and multilingual school library book collection that is relevant to students’ home and community experiences and/or recognizes, understands, and validates students’ customs, characteristics, and perspectives and ethnic heritage: <ul style="list-style-type: none"> • Books • Articles • Comic books • E-books • Multilingual texts

4	<p>Operational costs:</p> <ul style="list-style-type: none"> • Increased retirement costs • Increased health care costs • Custodial and maintenance personnel costs • Increased utility costs • Supplies • Transportation • Technology devices • Technology infrastructure
5	<p>COVID personal protective equipment:</p> <ul style="list-style-type: none"> • Face coverings including surgical, N95 and KN95 • Gowns, gloves, goggles, face shields • Cleaning supplies including hand sanitizer, soap and wipes • COVID-19 tests including professional, OTC antigen and PCR • Ventilation upgrades including HVAC assessment and air purifiers • Any additional items to keep people safe from COVID-19 at school

Supplemental Grant Information

Note: In January 2023, Governor Newsom shared his proposals for the 2023-2024 fiscal year, which included a proposed reduction to the AMIM Grant. In July 2023, as amended by Section 56 of Chapter 571 of the Statutes of 2022, SB 114 reduced the AMIM Grant appropriation by \$200,000,000 to instead be \$3,360,885,000. The reallocation does not change the intent of the AMIM Grant, and all expenditures should be consistent with statute. Schools were funded at their 50% original allocation award.

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2022 to June 30, 2023

Charter School Name: Audeo Charter School III
CDS #: 37-68106-0137034
Charter Approving Entity: Escondido Union High
County: San Diego
Charter #: 37-68106-0137034

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,076,865.00		1,076,865.00
Education Protection Account State Aid - Current Year	8012	25,606.00		25,606.00
State Aid - Prior Years	8019	(1,126.00)		(1,126.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	667,066.00		667,066.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		1,768,411.00	0.00	1,768,411.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		46,055.00	46,055.00
Special Education - Federal	8181, 8182		120,180.00	120,180.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	38,913.63	38,913.63
Total, Federal Revenues		0.00	205,148.63	205,148.63
3. Other State Revenues				
Special Education - State	StateRev SE		132,543.97	132,543.97
All Other State Revenues	StateRev AO	34,806.70	233,013.60	267,820.30
Total, Other State Revenues		34,806.70	365,557.57	400,364.27
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	3,883.06	2,278.19	6,161.25
Total, Local Revenues		3,883.06	2,278.19	6,161.25
5. TOTAL REVENUES				
		1,807,100.76	572,984.39	2,380,085.15
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	306,159.53	260,379.85	566,539.38
Certificated Pupil Support Salaries	1200	48,749.75	32,851.03	81,600.78
Certificated Supervisors' and Administrators' Salaries	1300	76,801.49	25,333.14	102,134.63
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		431,710.77	318,564.02	750,274.79
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	284.25	0.00	284.25
Noncertificated Support Salaries	2200	1,949.48	656.27	2,605.75
Noncertificated Supervisors' and Administrators' Salaries	2300	35,847.80	706.12	36,553.92
Clerical, Technical and Office Salaries	2400	110,958.86	8,264.62	119,223.48
Other Noncertificated Salaries	2900	3,405.85	0.00	3,405.85
Total, Noncertificated Salaries		152,446.24	9,627.01	162,073.25
3. Employee Benefits				
STRS	3101-3102	83,238.16	128,466.69	211,704.85
PERS	3201-3202	34,973.95	2,178.49	37,152.44
OASDI / Medicare / Alternative	3301-3302	17,310.10	5,345.33	22,655.43

	Health and Welfare Benefits	3401-3402	87,076.94	54,435.20	141,512.14
	Unemployment Insurance	3501-3502	2,919.29	1,641.33	4,560.62
	Workers' Compensation Insurance	3601-3602	7,186.38	4,031.44	11,217.82
	OPEB, Allocated	3701-3702	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	0.00	0.00	0.00
	Total, Employee Benefits		232,704.82	196,098.48	428,803.30
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	129.35	3,924.18	4,053.53
	Books and Other Reference Materials	4200	0.00	3,302.10	3,302.10
	Materials and Supplies	4300	15,203.04	10,977.45	26,180.49
	Noncapitalized Equipment	4400	19,265.72	8,023.07	27,288.79
	Food	4700	2,393.37	0.00	2,393.37
	Total, Books and Supplies		36,991.48	26,226.80	63,218.28
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100	0.00	70,269.33	70,269.33
	Travel and Conferences	5200	7,812.93	7,091.75	14,904.68
	Dues and Memberships	5300	7,382.41	98.10	7,480.51
	Insurance	5400	10,498.50	50.00	10,548.50
	Operations and Housekeeping Services	5500	42,378.84	5,135.85	47,514.69
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	149,466.78	0.00	149,466.78
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
	Professional/Consulting Services and Operating Expend.	5800	108,460.18	169,431.85	277,892.03
	Communications	5900	5,375.14	1,507.89	6,883.03
	Total, Services and Other Operating Expenditures		331,374.78	253,584.77	584,959.55
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	59,942.64	0.00	59,942.64
	Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
	Total, Capital Outlay		59,942.64	0.00	59,942.64
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	0.00	0.00	0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
	All Other Transfers	7281-7299	0.00	0.00	0.00
	Transfers of Indirect Costs	7300-7399	(4,392.95)	4,392.95	0.00
	Debt Service:				
	Interest	7438	1,096.69	0.00	1,096.69
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		1,096.69	0.00	1,096.69
	Total, Other Outgo		(3,296.26)	4,392.95	1,096.69
8.	TOTAL EXPENDITURES		1,241,874.47	808,494.03	2,050,368.50
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		565,226.29	(235,509.64)	329,716.65
D.	OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979	0.00	0.00	0.00

Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(196,199.39)	196,199.39	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(196,199.39)	196,199.39	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		369,026.90	(39,310.25)	329,716.65	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	839,806.14	144,350.18	984,156.32	
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Fund Balance /Net Position		839,806.14	144,350.18	984,156.32	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,208,833.04	105,039.93	1,313,872.97	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	569,793.87	0.00	569,793.87	
b. Restricted Net Position	9797		105,039.93	105,039.93	
c. Unrestricted Net Position	9790A	639,039.17	0.00	639,039.17	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	620,939.09	548,086.36	1,169,025.45	
Fair Value Adjustment to Cash in County Treasury	9111	(31,885.40)	0.00	(31,885.40)	
In Banks	9120	389,549.48	(162,517.04)	227,032.44	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	8,211.33	0.00	8,211.33	
4. Due from Grantor Governments	9290	33,701.56	159,292.44	192,994.00	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	24,580.16	4,833.37	29,413.53	
7. Other Current Assets	9340	431.00	0.00	431.00	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	569,793.87	0.00	569,793.87	
10. TOTAL ASSETS		1,615,321.09	549,695.13	2,165,016.22	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	67,915.34	1,608.77	69,524.11	
2. Due to Grantor Governments	9590	2,987.00	0.00	2,987.00	
3. Current Loans	9640	3,366.13	0.00	3,366.13	
4. Unearned Revenue	9650	0.00	443,046.43	443,046.43	

5. Long-Term Liabilities (accrual basis only)	9660-9669	332,219.58	0.00	332,219.58
6. TOTAL LIABILITIES		406,488.05	444,655.20	851,143.25
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,208,833.04	105,039.93	1,313,872.97

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	24,531.65
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		24,531.65

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	2,050,368.50
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	205,148.63
c. Subtotal of State & Local Expenditures [a minus b]	1,845,219.87
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	61,039.33
f. Less Supplemental Expenditures made as the result of a Presidentially	24,531.65

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 1,759,648.89

Arts Music and Instructional Materials Discretionary Block Grant Plan

Audeo Charter School III

Introduction

The California Department of Education (CDE) has released the **Arts Music and Instructional Materials Discretionary Block Grant**. This program provides funds to county offices of education, school districts, charter schools, and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, assist with operational costs, and COVID personal protective equipment (PPE). **Audeo Charter School III has been awarded \$39,615 by the CDE.** This amount was lowered from its primary award based on statewide budget impacts.

There are currently 9 teachers, counselors, administrators, Education Specialists, and support staff (instructional staff) that will participate in professional development and receive instructional materials through the 2025-26 school year. Audeo Charter School III instructional staff will receive standards-aligned instructional materials and professional development, professional development on improving school culture, and diverse and culturally relevant book collections. This plan also covers operational costs of the school and provides additional COVID PPE.

Benefits

Through this grant, instructional staff will benefit by learning new ways to promote equity and inclusion for a safe school climate as well as learn quality instructional practices to promote student engagement. Instructional staff will also benefit from additional technology and high-quality instructional materials that will assist them in Common Core State Standards instruction. The instructional materials will enrich their instruction and enable them to offer comprehensive lessons that cater to diverse learning styles. This plan extends beyond subject-specific training by offering professional development opportunities focused on enhancing school culture. Instructional staff will acquire new skills to create a positive and supportive classroom atmosphere, effectively manage diverse classrooms, and foster a sense of belonging amongst students.

Students will benefit from engaging and comprehensive learning experiences through access to high-quality instruction and instructional materials. Through the focus on building diverse and culturally relevant book collections, students will be more likely to encounter literature that reflects their identities and backgrounds. This fosters a sense of belonging and encourages students to explore different perspectives, promoting empathy and a deeper understanding of the world around them.

Of the CDE’s list of allowable uses, the plan below has been curated to achieve the aforementioned teacher and student benefits.

Allowable Use Criteria	Grant Use Plan (to include but not limited to)
1	Professional development and the procurement of instructional materials in the following areas: <ul style="list-style-type: none"> • Visual and Performing Arts • World Languages • Mathematics • Science • Environmental Literacy • English Language Arts • Ethnic Studies • Financial Literacy • Media Literacy • Computer Science • History-Social Science • Multilingual Support
2	Professional development and the procurement of instructional materials to improve school climate: <ul style="list-style-type: none"> • Training on de-escalation and restorative justice strategies • Asset-based pedagogies • Anti-bias training • Transformative social-emotional learning • Media/Digital Literacy • Physical Education • Learning through play
3	Developing a diverse, culturally relevant and multilingual school library book collection that is relevant to students’ home and community experiences and/or recognizes, understands, and validates students’ customs, characteristics, and perspectives and ethnic heritage: <ul style="list-style-type: none"> • Books • Articles • Comic books • E-books • Multilingual texts

4	<p>Operational costs:</p> <ul style="list-style-type: none"> • Increased retirement costs • Increased health care costs • Custodial and maintenance personnel costs • Increased utility costs • Supplies • Transportation • Technology devices • Technology infrastructure
5	<p>COVID personal protective equipment:</p> <ul style="list-style-type: none"> • Face coverings including surgical, N95 and KN95 • Gowns, gloves, goggles, face shields • Cleaning supplies including hand sanitizer, soap and wipes • COVID-19 tests including professional, OTC antigen and PCR • Ventilation upgrades including HVAC assessment and air purifiers • Any additional items to keep people safe from COVID-19 at school

Supplemental Grant Information

Note: In January 2023, Governor Newsom shared his proposals for the 2023-2024 fiscal year, which included a proposed reduction to the AMIM Grant. In July 2023, as amended by Section 56 of Chapter 571 of the Statutes of 2022, SB 114 reduced the AMIM Grant appropriation by \$200,000,000 to instead be \$3,360,885,000. The reallocation does not change the intent of the AMIM Grant, and all expenditures should be consistent with statute. Schools were funded at their 50% original allocation award.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,447,973.00	3,792,129.00	10.0%
2) Federal Revenue		8100-8299	285,211.51	466,681.98	63.6%
3) Other State Revenue		8300-8599	207,115.53	245,537.00	18.6%
4) Other Local Revenue		8600-8799	207,576.76	222,714.00	7.3%
5) TOTAL, REVENUES			4,147,876.80	4,727,061.98	14.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,077,164.52	1,641,354.64	52.4%
2) Classified Salaries		2000-2999	302,519.59	389,489.77	28.7%
3) Employee Benefits		3000-3999	1,369,415.79	1,055,038.25	-23.0%
4) Books and Supplies		4000-4999	522,845.94	338,104.98	-35.3%
5) Services and Other Operating Expenses		5000-5999	681,027.42	906,635.76	33.1%
6) Depreciation and Amortization		6000-6999	17,455.20	17,455.20	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,120.69	819.00	-26.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,971,549.15	4,348,897.60	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,327.65	378,164.38	114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			176,327.65	378,164.38	114.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,699,230.62	1,875,558.27	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,699,230.62	1,875,558.27	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,699,230.62	1,875,558.27	10.4%
2) Ending Net Position, June 30 (E + F1e)			1,875,558.27	2,253,722.65	20.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,422,334.70	115,835.72	-91.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	453,223.57	2,137,886.93	371.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,879,119.81		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,989.63		
4) Due from Grantor Government		9290	1,016,897.15		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	84,438.95		
8) Other Current Assets		9340	13,168.96		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	222,043.20		
e) Accumulated Depreciation - Buildings		9435	(92,892.67)		
f) Equipment		9440	10,350.87		
g) Accumulated Depreciation - Equipment		9445	(6,210.48)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	1,407,921.38		
j) Accumulated Amortization-Lease Assets		9465	(118,877.60)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,419,949.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	61,660.56		
2) Due to Grantor Governments		9590	407,129.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	65,868.13		
5) Unearned Revenue		9650	540,295.97		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	9,206.53		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	1,335,234.74		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	124,996.00		
7) TOTAL, LIABILITIES			2,544,390.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,875,558.27		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,905,445.00	2,579,058.00	-11.2%
Education Protection Account State Aid - Current Year		8012	238,289.00	925,064.00	288.2%
State Aid - Prior Years		8019	(25,344.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	329,583.00	288,007.00	-12.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,447,973.00	3,792,129.00	10.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	34,500.00	31,070.00	-9.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	55,421.00	55,421.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,041.00	8,041.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,326.50	3,128.00	-6.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	173,923.01	359,021.98	106.4%
TOTAL, FEDERAL REVENUE			285,211.51	466,681.98	63.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,994.00	11,705.00	6.5%
Lottery - Unrestricted and Instructional Materials		8560	86,622.53	61,433.00	-29.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	125,072.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	109,499.00	47,327.00	-56.8%
TOTAL, OTHER STATE REVENUE			207,115.53	245,537.00	18.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34.74	4,000.00	11,414.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,110.02	600.00	-45.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	206,432.00	218,114.00	5.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			207,576.76	222,714.00	7.3%
TOTAL, REVENUES			4,147,876.80	4,727,061.98	14.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	772,246.00	1,118,783.33	44.9%
Certificated Pupil Support Salaries		1200	82,109.12	89,023.04	8.4%
Certificated Supervisors' and Administrators' Salaries		1300	206,933.51	205,106.00	-0.9%
Other Certificated Salaries		1900	15,875.89	228,442.27	1,338.9%
TOTAL, CERTIFICATED SALARIES			1,077,164.52	1,641,354.64	52.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	22,643.83	113,120.80	399.6%
Classified Support Salaries		2200	8,660.42	9,315.52	7.6%
Classified Supervisors' and Administrators' Salaries		2300	72,998.51	72,794.84	-0.3%
Clerical, Technical and Office Salaries		2400	191,405.12	187,595.95	-2.0%
Other Classified Salaries		2900	6,811.71	6,662.66	-2.2%
TOTAL, CLASSIFIED SALARIES			302,519.59	389,489.77	28.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	299,118.36	317,988.77	6.3%
PERS		3201-3202	68,540.81	97,643.91	42.5%
OASDI/Medicare/Alternative		3301-3302	37,401.26	52,138.10	39.4%
Health and Welfare Benefits		3401-3402	941,361.34	562,694.26	-40.2%
Unemployment Insurance		3501-3502	6,885.50	1,015.42	-85.3%
Workers' Compensation		3601-3602	16,108.52	23,557.79	46.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,369,415.79	1,055,038.25	-23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,817.31	35,000.00	501.7%
Books and Other Reference Materials		4200	5,049.39	6,500.00	28.7%
Materials and Supplies		4300	180,869.49	187,971.65	3.9%
Noncapitalized Equipment		4400	325,475.06	100,833.33	-69.0%
Food		4700	5,634.69	7,800.00	38.4%
TOTAL, BOOKS AND SUPPLIES			522,845.94	338,104.98	-35.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,923.18	50,970.55	113.1%
Dues and Memberships		5300	10,155.37	11,386.50	12.1%
Insurance		5400-5450	21,941.99	24,136.00	10.0%
Operations and Housekeeping Services		5500	58,602.22	72,330.80	23.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263,482.50	280,590.33	6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	284,453.94	435,921.58	53.2%
Communications		5900	18,468.22	31,300.00	69.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			681,027.42	906,635.76	33.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	17,455.20	17,455.20	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			17,455.20	17,455.20	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,120.69	819.00	-26.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,120.69	819.00	-26.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,971,549.15	4,348,897.60	9.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,447,973.00	3,792,129.00	10.0%
2) Federal Revenue		8100-8299	285,211.51	466,681.98	63.6%
3) Other State Revenue		8300-8599	207,115.53	245,537.00	18.6%
4) Other Local Revenue		8600-8799	207,576.76	222,714.00	7.3%
5) TOTAL, REVENUES			4,147,876.80	4,727,061.98	14.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,933,413.65	2,197,409.50	13.7%
2) Instruction - Related Services	2000-2999		989,182.29	1,342,651.39	35.7%
3) Pupil Services	3000-3999		426,525.42	269,799.21	-36.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		284,731.40	159,336.68	-44.0%
8) Plant Services	8000-8999		336,575.70	378,881.82	12.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,120.69	819.00	-26.9%
10) TOTAL, EXPENSES			3,971,549.15	4,348,897.60	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			176,327.65	378,164.38	114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			176,327.65	378,164.38	114.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,699,230.62	1,875,558.27	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,699,230.62	1,875,558.27	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,699,230.62	1,875,558.27	10.4%
2) Ending Net Position, June 30 (E + F1e)			1,875,558.27	2,253,722.65	20.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,422,334.70	115,835.72	-91.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	453,223.57	2,137,886.93	371.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Arts Music and Instructional Materials Discretionary Block Grant Plan

Audeo Valley Charter School

Introduction

The California Department of Education (CDE) has released the **Arts Music and Instructional Materials Discretionary Block Grant**. This program provides funds to county offices of education, school districts, charter schools, and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, assist with operational costs, and COVID personal protective equipment (PPE). **Audeo Valley Charter School has been awarded \$81,858 by the CDE.** This amount was lowered from its primary award based on statewide budget impacts.

There are currently 14 teachers, counselors, administrators, Education Specialists, and support staff (instructional staff) that will participate in professional development and receive instructional materials through the 2025-26 school year. Audeo Valley Charter School instructional staff will receive standards-aligned instructional materials and professional development, professional development on improving school culture, and diverse and culturally relevant book collections. This plan also covers operational costs of the school and provides additional COVID PPE.

Benefits

Through this grant, instructional staff will benefit by learning new ways to promote equity and inclusion for a safe school climate as well as learn quality instructional practices to promote student engagement. Instructional staff will also benefit from additional technology and high-quality instructional materials that will assist them in Common Core State Standards instruction. The instructional materials will enrich their instruction and enable them to offer comprehensive lessons that cater to diverse learning styles. This plan extends beyond subject-specific training by offering professional development opportunities focused on enhancing school culture. Instructional staff will acquire new skills to create a positive and supportive classroom atmosphere, effectively manage diverse classrooms, and foster a sense of belonging amongst students.

Students will benefit from engaging and comprehensive learning experiences through access to high-quality instruction and instructional materials. Through the focus on building diverse and culturally relevant book collections, students will be more likely to encounter literature that reflects their identities and backgrounds. This fosters a sense of belonging and encourages students to explore different perspectives, promoting empathy and a deeper understanding of the world around them.

Of the CDE’s list of allowable uses, the plan below has been curated to achieve the aforementioned teacher and student benefits.

Allowable Use Criteria	Grant Use Plan (to include but not limited to)
1	Professional development and the procurement of instructional materials in the following areas: <ul style="list-style-type: none"> • Visual and Performing Arts • World Languages • Mathematics • Science • Environmental Literacy • English Language Arts • Ethnic Studies • Financial Literacy • Media Literacy • Computer Science • History-Social Science • Multilingual Support
2	Professional development and the procurement of instructional materials to improve school climate: <ul style="list-style-type: none"> • Training on de-escalation and restorative justice strategies • Asset-based pedagogies • Anti-bias training • Transformative social-emotional learning • Media/Digital Literacy • Physical Education • Learning through play
3	Developing a diverse, culturally relevant and multilingual school library book collection that is relevant to students’ home and community experiences and/or recognizes, understands, and validates students’ customs, characteristics, and perspectives and ethnic heritage: <ul style="list-style-type: none"> • Books • Articles • Comic books • E-books • Multilingual texts
4	Operational costs: <ul style="list-style-type: none"> • Increased retirement costs

	<ul style="list-style-type: none"> • Increased health care costs • Custodial and maintenance personnel costs • Increased utility costs • Supplies • Transportation • Technology devices • Technology infrastructure
5	<p>COVID personal protective equipment:</p> <ul style="list-style-type: none"> • Face coverings including surgical, N95 and KN95 • Gowns, gloves, goggles, face shields • Cleaning supplies including hand sanitizer, soap and wipes • COVID-19 tests including professional, OTC antigen and PCR • Ventilation upgrades including HVAC assessment and air purifiers • Any additional items to keep people safe from COVID-19 at school

Supplemental Grant Information

Note: In January 2023, Governor Newsom shared his proposals for the 2023-2024 fiscal year, which included a proposed reduction to the AMIM Grant. In July 2023, as amended by Section 56 of Chapter 571 of the Statutes of 2022, SB 114 reduced the AMIM Grant appropriation by \$200,000,000 to instead be \$3,360,885,000. The reallocation does not change the intent of the AMIM Grant, and all expenditures should be consistent with statute. Schools were funded at their 50% original allocation award.

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Grossmont Secondary
CDS #: 37-77099-0136077
Charter Approving Entity: State Board of Education
County: San Diego
Charter #: 1889

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)**

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,740,744.00		3,740,744.00
Education Protection Account State Aid - Current Year	8012	55,376.00		55,376.00
State Aid - Prior Years	8019	(84.00)		(84.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00		0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		3,796,036.00	0.00	3,796,036.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		96,593.48	96,593.48
Special Education - Federal	8181, 8182		41,400.00	41,400.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	143,965.03	143,965.03
Total, Federal Revenues		0.00	281,958.51	281,958.51
3. Other State Revenues				
Special Education - State	StateRev SE		328,684.76	328,684.76
All Other State Revenues	StateRev AO	74,363.72	575,188.27	649,551.99
Total, Other State Revenues		74,363.72	903,873.03	978,236.75
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	(2,770.62)	0.00	(2,770.62)
Total, Local Revenues		(2,770.62)	0.00	(2,770.62)
5. TOTAL REVENUES				
		3,867,629.10	1,185,831.54	5,053,460.64
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	784,207.13	447,973.09	1,232,180.22
Certificated Pupil Support Salaries	1200	111,890.99	58,184.52	170,075.51
Certificated Supervisors' and Administrators' Salaries	1300	145,040.82	61,742.88	206,783.70
Other Certificated Salaries	1900	9,494.30	50,675.98	60,170.28
Total, Certificated Salaries		1,050,633.24	618,576.47	1,669,209.71
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	8,732.16	0.00	8,732.16
Noncertificated Support Salaries	2200	8,096.25	1,570.49	9,666.74
Noncertificated Supervisors' and Administrators' Salaries	2300	91,467.76	6,009.14	97,476.90
Clerical, Technical and Office Salaries	2400	182,939.17	2,677.75	185,616.92
Other Noncertificated Salaries	2900	9,082.11	0.00	9,082.11
Total, Noncertificated Salaries		300,317.45	10,257.38	310,574.83
3. Employee Benefits				
STRS	3101-3102	200,396.97	243,887.30	444,284.27
PERS	3201-3202	67,662.11	29,403.02	97,065.13
OASDI / Medicare / Alternative	3301-3302	36,343.12	15,961.23	52,304.35

Health and Welfare Benefits	3401-3402	762,383.36	257,606.21	1,019,989.57
Unemployment Insurance	3501-3502	6,742.50	3,144.54	9,887.04
Workers' Compensation Insurance	3601-3602	15,479.67	7,209.76	22,689.43
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		1,089,007.73	557,212.06	1,646,219.79
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	6,408.71	6,408.71
Books and Other Reference Materials	4200	157.96	6,738.48	6,896.44
Materials and Supplies	4300	46,038.90	58,862.79	104,901.69
Noncapitalized Equipment	4400	163,611.05	946.81	164,557.86
Food	4700	0.00	9,263.50	9,263.50
Total, Books and Supplies		209,807.91	82,220.29	292,028.20
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	12,699.77	12,632.83	25,332.60
Dues and Memberships	5300	7,702.41	4,551.18	12,253.59
Insurance	5400	28,440.07	80.02	28,520.09
Operations and Housekeeping Services	5500	56,817.49	43,843.93	100,661.42
Rentals, Leases, Repairs, and Noncap. Improvements	5600	223,747.04	5,603.15	229,350.19
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	276,847.00	199,009.18	475,856.18
Communications	5900	1,117.04	17,504.55	18,621.59
Total, Services and Other Operating Expenditures		607,370.82	283,224.84	890,595.66
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	156,140.41	0.00	156,140.41
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		156,140.41	0.00	156,140.41
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(22,371.52)	22,371.52	0.00
Debt Service:				
Interest	7438	805.13	0.00	805.13
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		805.13	0.00	805.13
Total, Other Outgo		(21,566.39)	22,371.52	805.13
8. TOTAL EXPENDITURES		3,391,711.17	1,573,862.56	4,965,573.73
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		475,917.93	(388,031.02)	87,886.91
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00

Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(272,583.28)	272,583.28	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(272,583.28)	272,583.28	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		203,334.65	(115,447.74)	87,886.91	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	4,687,553.02	154,914.45	4,842,467.47	
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Fund Balance /Net Position		4,687,553.02	154,914.45	4,842,467.47	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,890,887.67	39,466.71	4,930,354.38	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	318,758.82	0.00	318,758.82	
b. Restricted Net Position	9797		39,466.71	39,466.71	
c. Unrestricted Net Position	9790A	4,572,128.85	0.00	4,572,128.85	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	4,462,360.92	1,047,840.30	5,510,201.22	
Fair Value Adjustment to Cash in County Treasury	9111	(150,291.82)	0.00	(150,291.82)	
In Banks	9120	514,791.92	(117,954.42)	396,837.50	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	48,153.48	0.00	48,153.48	
4. Due from Grantor Governments	9290	19,691.16	117,060.93	136,752.09	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	86,359.10	6,921.36	93,280.46	
7. Other Current Assets	9340	8,520.85	0.00	8,520.85	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	318,758.52	0.00	318,758.52	
10. TOTAL ASSETS		5,308,344.13	1,053,868.17	6,362,212.30	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	110,761.12	6,414.65	117,175.77	
2. Due to Grantor Governments	9590	0.00	0.00	0.00	
3. Current Loans	9640	8,464.91	0.00	8,464.91	
4. Unearned Revenue	9650	0.00	1,007,986.81	1,007,986.81	

5. Long-Term Liabilities (accrual basis only)	9660-9669	298,230.43	0.00	298,230.43
6. TOTAL LIABILITIES		417,456.46	1,014,401.46	1,431,857.92
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		4,890,887.67	39,466.71	4,930,354.38

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	29,616.87
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		29,616.87

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	4,965,573.73
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	281,958.51
c. Subtotal of State & Local Expenditures [a minus b]	4,683,615.22
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	156,945.54
f. Less Supplemental Expenditures made as the result of a Presidentially	29,616.87

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 4,497,052.81

Arts Music and Instructional Materials Discretionary Block Grant Plan

Grossmont Secondary School

Introduction

The California Department of Education (CDE) has released the **Arts Music and Instructional Materials Discretionary Block Grant**. This program provides funds to county offices of education, school districts, charter schools, and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, assist with operational costs, and COVID personal protective equipment (PPE). **Grossmont Secondary School has been awarded \$109,816 by the CDE.** This amount was lowered from its primary award based on statewide budget impacts.

There are currently 15 teachers, counselors, administrators, Education Specialists, and support staff (instructional staff) that will participate in professional development and receive instructional materials through the 2025-26 school year. Grossmont Secondary School instructional staff will receive standards-aligned instructional materials and professional development, professional development on improving school culture, and diverse and culturally relevant book collections. This plan also covers operational costs of the school and provides additional COVID PPE.

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3	Developing a diverse, culturally relevant and multilingual school library book collection that is relevant to students’ home and community experiences and/or recognizes, understands, and validates students’ customs, characteristics, and perspectives and ethnic heritage: <ul style="list-style-type: none"> • Books • Articles • Comic books • E-books • Multilingual texts
4	Operational costs:

	<ul style="list-style-type: none"> • Increased retirement costs • Increased health care costs • Custodial and maintenance personnel costs • Increased utility costs • Supplies • Transportation • Technology devices • Technology infrastructure
5	<p>COVID personal protective equipment:</p> <ul style="list-style-type: none"> • Face coverings including surgical, N95 and KN95 • Gowns, gloves, goggles, face shields • Cleaning supplies including hand sanitizer, soap and wipes • COVID-19 tests including professional, OTC antigen and PCR • Ventilation upgrades including HVAC assessment and air purifiers • Any additional items to keep people safe from COVID-19 at school

Supplemental Grant Information

Note: In January 2023, Governor Newsom shared his proposals for the 2023-2024 fiscal year, which included a proposed reduction to the AMIM Grant. In July 2023, as amended by Section 56 of Chapter 571 of the Statutes of 2022, SB 114 reduced the AMIM Grant appropriation by \$200,000,000 to instead be \$3,360,885,000. The reallocation does not change the intent of the AMIM Grant, and all expenditures should be consistent with statute. Schools were funded at their 50% original allocation award.

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Mirus Secondary
CDS #: 36-75044-0114389
Charter Approving Entity: Hesperia Unified
County: San Bernardino
Charter #: 0885

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,715,187.00		3,715,187.00
Education Protection Account State Aid - Current Year	8012	279,446.00		279,446.00
State Aid - Prior Years	8019	(3,296.00)		(3,296.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	128,236.00		128,236.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,119,573.00	0.00	4,119,573.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		108,846.39	108,846.39
Special Education - Federal	8181, 8182		58,981.00	58,981.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	209,332.85	209,332.85
Total, Federal Revenues		0.00	377,160.24	377,160.24
3. Other State Revenues				
Special Education - State	StateRev SE		332,225.00	332,225.00
All Other State Revenues	StateRev AO	80,711.10	489,227.87	569,938.97
Total, Other State Revenues		80,711.10	821,452.87	902,163.97
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	26,458.92	0.00	26,458.92
Total, Local Revenues		26,458.92	0.00	26,458.92
5. TOTAL REVENUES				
		4,226,743.02	1,198,613.11	5,425,356.13
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	764,436.98	491,108.19	1,255,545.17
Certificated Pupil Support Salaries	1200	42,821.50	94,529.78	137,351.28
Certificated Supervisors' and Administrators' Salaries	1300	144,936.95	33,310.37	178,247.32
Other Certificated Salaries	1900	16,645.17	61,026.50	77,671.67
Total, Certificated Salaries		968,840.60	679,974.84	1,648,815.44
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	197.40	0.00	197.40
Noncertificated Support Salaries	2200	76,344.58	2,187.50	78,532.08
Noncertificated Supervisors' and Administrators' Salaries	2300	113,242.94	8,603.03	121,845.97
Clerical, Technical and Office Salaries	2400	273,381.54	3,694.22	277,075.76
Other Noncertificated Salaries	2900	11,352.76	0.00	11,352.76
Total, Noncertificated Salaries		474,519.22	14,484.75	489,003.97
3. Employee Benefits				
STRS	3101-3102	186,940.53	287,281.62	474,222.15
PERS	3201-3202	109,775.54	2,344.44	112,119.98
OASDI / Medicare / Alternative	3301-3302	48,512.84	10,648.03	59,160.87

Health and Welfare Benefits	3401-3402	346,565.60	187,397.02	533,962.62
Unemployment Insurance	3501-3502	7,188.36	3,472.62	10,660.98
Workers' Compensation Insurance	3601-3602	17,363.40	8,345.08	25,708.48
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		716,346.27	499,488.81	1,215,835.08
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	5,755.44	5,755.44
Books and Other Reference Materials	4200	0.00	3,012.57	3,012.57
Materials and Supplies	4300	46,646.46	41,561.50	88,207.96
Noncapitalized Equipment	4400	99,793.39	12,780.87	112,574.26
Food	4700	0.00	5,370.94	5,370.94
Total, Books and Supplies		146,439.85	68,481.32	214,921.17
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	19,116.52	12,768.73	31,885.25
Dues and Memberships	5300	12,699.15	0.00	12,699.15
Insurance	5400	27,024.50	120.00	27,144.50
Operations and Housekeeping Services	5500	59,108.09	51,769.09	110,877.18
Rentals, Leases, Repairs, and Noncap. Improvements	5600	355,159.90	4,957.49	360,117.39
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	321,654.84	154,146.62	475,801.46
Communications	5900	24,498.62	11,052.61	35,551.23
Total, Services and Other Operating Expenditures		819,261.62	234,814.54	1,054,076.16
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	70,103.52	0.00	70,103.52
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		70,103.52	0.00	70,103.52
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(28,313.37)	28,313.37	0.00
Debt Service:				
Interest	7438	791.22	0.00	791.22
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		791.22	0.00	791.22
Total, Other Outgo		(27,522.15)	28,313.37	791.22
8. TOTAL EXPENDITURES		3,167,988.93	1,525,557.63	4,693,546.56
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,058,754.09	(326,944.52)	731,809.57
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00

Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(247,018.31)	247,018.31	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(247,018.31)	247,018.31	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		811,735.78	(79,926.21)	731,809.57	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	3,889,817.99	146,799.28	4,036,617.27	
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Fund Balance /Net Position		3,889,817.99	146,799.28	4,036,617.27	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,701,553.77	66,873.07	4,768,426.84	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	1,063,987.25	0.00	1,063,987.25	
b. Restricted Net Position	9797		66,873.07	66,873.07	
c. Unrestricted Net Position	9790A	3,637,566.52	0.00	3,637,566.52	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	0.00	0.00	0.00	
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00	
In Banks	9120	4,408,460.82	615,157.68	5,023,618.50	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	554.25	0.00	554.25	
4. Due from Grantor Governments	9290	1,036,872.30	200,622.63	1,237,494.93	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	84,941.30	0.00	84,941.30	
7. Other Current Assets	9340	4,270.00	0.00	4,270.00	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	1,063,987.25	0.00	1,063,987.25	
10. TOTAL ASSETS		6,599,085.92	815,780.31	7,414,866.23	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	80,088.47	2,564.79	82,653.26	
2. Due to Grantor Governments	9590	502,186.00	2,056.00	504,242.00	
3. Current Loans	9640	8,179.13	0.00	8,179.13	
4. Unearned Revenue	9650	480,541.13	744,286.45	1,224,827.58	

5. Long-Term Liabilities (accrual basis only)	9660-9669	826,537.42	0.00	826,537.42
6. TOTAL LIABILITIES		1,897,532.15	748,907.24	2,646,439.39
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		4,701,553.77	66,873.07	4,768,426.84

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/13/20	COVID-19	35,543.00
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		35,543.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	4,693,546.56
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	377,160.24
c. Subtotal of State & Local Expenditures [a minus b]	4,316,386.32
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	70,894.74
f. Less Supplemental Expenditures made as the result of a Presidentially	35,543.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 4,209,948.58

Arts Music and Instructional Materials Discretionary Block Grant Plan

Mirus Secondary School

Introduction

The California Department of Education (CDE) has released the **Arts Music and Instructional Materials Discretionary Block Grant**. This program provides funds to county offices of education, school districts, charter schools, and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, assist with operational costs, and COVID personal protective equipment (PPE). **Mirus Secondary School has been awarded \$107,285 by the CDE.** This amount was lowered from its primary award based on statewide budget impacts.

There are currently 17 teachers, counselors, administrators, Education Specialists, and support staff (instructional staff) that will participate in professional development and receive instructional materials through the 2025-26 school year. Mirus Secondary School instructional staff will receive standards-aligned instructional materials and professional development, professional development on improving school culture, and diverse and culturally relevant book collections. This plan also covers operational costs of the school and provides additional COVID PPE.

Benefits

Through this grant, instructional staff will benefit by learning new ways to promote equity and inclusion for a safe school climate as well as learn quality instructional practices to promote student engagement. Instructional staff will also benefit from additional technology and high-quality instructional materials that will assist them in Common Core State Standards instruction. The instructional materials will enrich their instruction and enable them to offer comprehensive lessons that cater to diverse learning styles. This plan extends beyond subject-specific training by offering professional development opportunities focused on enhancing school culture. Instructional staff will acquire new skills to create a positive and supportive classroom atmosphere, effectively manage diverse classrooms, and foster a sense of belonging amongst students.

Students will benefit from engaging and comprehensive learning experiences through access to high-quality instruction and instructional materials. Through the focus on building diverse and culturally relevant book collections, students will be more likely to encounter literature that reflects their identities and backgrounds. This fosters a sense of belonging and encourages students to explore different perspectives, promoting empathy and a deeper understanding of the world around them.

Of the CDE's list of allowable uses, the plan below has been curated to achieve the aforementioned teacher and student benefits.

Allowable Use Criteria	Grant Use Plan (to include but not limited to)
1	Professional development and the procurement of instructional materials in the following areas: <ul style="list-style-type: none"> • Visual and Performing Arts • World Languages • Mathematics • Science • Environmental Literacy • English Language Arts • Ethnic Studies • Financial Literacy • Media Literacy • Computer Science • History-Social Science • Multilingual Support
2	Professional development and the procurement of instructional materials to improve school climate: <ul style="list-style-type: none"> • Training on de-escalation and restorative justice strategies • Asset-based pedagogies • Anti-bias training • Transformative social-emotional learning • Media/Digital Literacy • Physical Education • Learning through play
3	Developing a diverse, culturally relevant and multilingual school library book collection that is relevant to students' home and community experiences and/or recognizes, understands, and validates students' customs, characteristics, and perspectives and ethnic heritage: <ul style="list-style-type: none"> • Books • Articles • Comic books • E-books • Multilingual texts
4	Operational costs: <ul style="list-style-type: none"> • Increased retirement costs

	<ul style="list-style-type: none"> • Increased health care costs • Custodial and maintenance personnel costs • Increased utility costs • Supplies • Transportation • Technology devices • Technology infrastructure
5	<p>COVID personal protective equipment:</p> <ul style="list-style-type: none"> • Face coverings including surgical, N95 and KN95 • Gowns, gloves, goggles, face shields • Cleaning supplies including hand sanitizer, soap and wipes • COVID-19 tests including professional, OTC antigen and PCR • Ventilation upgrades including HVAC assessment and air purifiers • Any additional items to keep people safe from COVID-19 at school

Supplemental Grant Information

Note: In January 2023, Governor Newsom shared his proposals for the 2023-2024 fiscal year, which included a proposed reduction to the AMIM Grant. In July 2023, as amended by Section 56 of Chapter 571 of the Statutes of 2022, SB 114 reduced the AMIM Grant appropriation by \$200,000,000 to instead be \$3,360,885,000. The reallocation does not change the intent of the AMIM Grant, and all expenditures should be consistent with statute. Schools were funded at their 50% original allocation award.

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Sweetwater Secondary
 CDS #: 37-77107-0136473
 Charter Approving Entity: State Board of Education
 County: San Diego
 Charter #: 1903

This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below; check only one box)

- X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)**

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	5,137,029.00		5,137,029.00
Education Protection Account State Aid - Current Year	8012	77,598.00		77,598.00
State Aid - Prior Years	8019	2,948.00		2,948.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00		0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		5,217,575.00	0.00	5,217,575.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		109,119.00	109,119.00
Special Education - Federal	8181, 8182		77,738.00	77,738.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	156,847.69	156,847.69
Total, Federal Revenues		0.00	343,704.69	343,704.69
3. Other State Revenues				
Special Education - State	StateRev SE		367,118.00	367,118.00
All Other State Revenues	StateRev AO	115,772.39	450,752.05	566,524.44
Total, Other State Revenues		115,772.39	817,870.05	933,642.44
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	(10,435.67)	0.00	(10,435.67)
Total, Local Revenues		(10,435.67)	0.00	(10,435.67)
5. TOTAL REVENUES				
		5,322,911.72	1,161,574.74	6,484,486.46
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,072,580.79	419,865.54	1,492,446.33
Certificated Pupil Support Salaries	1200	145,318.87	51,238.35	196,557.22
Certificated Supervisors' and Administrators' Salaries	1300	154,820.20	63,977.78	218,797.98
Other Certificated Salaries	1900	21,263.51	7,188.38	28,451.89
Total, Certificated Salaries		1,393,983.37	542,270.05	1,936,253.42
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	568.50	0.00	568.50
Noncertificated Support Salaries	2200	11,876.26	820.80	12,697.06
Noncertificated Supervisors' and Administrators' Salaries	2300	92,781.54	4,695.37	97,476.91
Clerical, Technical and Office Salaries	2400	229,764.46	1,092.86	230,857.32
Other Noncertificated Salaries	2900	9,082.11		9,082.11
Total, Noncertificated Salaries		344,072.87	6,609.03	350,681.90
3. Employee Benefits				
STRS	3101-3102	269,530.16	264,992.13	534,522.29
PERS	3201-3202	78,189.58	1,070.82	79,260.40
OASDI / Medicare / Alternative	3301-3302	44,831.87	8,257.06	53,088.93

	Health and Welfare Benefits	3401-3402	1,303,103.67	285,789.82	1,588,893.49
	Unemployment Insurance	3501-3502	8,668.10	2,744.44	11,412.54
	Workers' Compensation Insurance	3601-3602	20,933.13	6,639.11	27,572.24
	OPEB, Allocated	3701-3702	0.00	0.00	0.00
	OPEB, Active Employees	3751-3752	0.00	0.00	0.00
	Other Employee Benefits	3901-3902	0.00	0.00	0.00
	Total, Employee Benefits		1,725,256.51	569,493.38	2,294,749.89
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	0.00	8,468.43	8,468.43
	Books and Other Reference Materials	4200	17.23	8,775.56	8,792.79
	Materials and Supplies	4300	42,311.96	92,016.58	134,328.54
	Noncapitalized Equipment	4400	211,346.57	3,086.96	214,433.53
	Food	4700	5,006.71	9,266.45	14,273.16
	Total, Books and Supplies		258,682.47	121,613.98	380,296.45
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100	0.00	0.00	0.00
	Travel and Conferences	5200	16,249.85	12,467.19	28,717.04
	Dues and Memberships	5300	8,916.87	10,608.40	19,525.27
	Insurance	5400	25,912.50	150.00	26,062.50
	Operations and Housekeeping Services	5500	86,619.53	33,100.00	119,719.53
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	402,574.65	7,178.42	409,753.07
	Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
	Professional/Consulting Services and Operating Expend.	5800	317,775.39	379,159.84	696,935.23
	Communications	5900	7,985.02	13,162.03	21,147.05
	Total, Services and Other Operating Expenditures		866,033.81	455,825.88	1,321,859.69
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	118,926.12	0.00	118,926.12
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		118,926.12	0.00	118,926.12
7.	Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399	(4,608.57)	4,608.57	0.00
	Debt Service:				
	Interest	7438	763.22	0.00	763.22
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		763.22	0.00	763.22
	Total, Other Outgo		(3,845.35)	4,608.57	763.22
8.	TOTAL EXPENDITURES		4,703,109.80	1,700,420.89	6,403,530.69
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		619,801.92	(538,846.15)	80,955.77
D.	OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979	0.00	0.00	0.00

Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(446,154.09)	446,154.09	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(446,154.09)	446,154.09	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		173,647.83	(92,692.06)	80,955.77	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	3,897,143.72	145,400.01	4,042,543.73	
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Fund Balance /Net Position		3,897,143.72	145,400.01	4,042,543.73	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,070,791.55	52,707.95	4,123,499.50	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	2,418,786.52	0.00	2,418,786.52	
b. Restricted Net Position	9797		52,707.95	52,707.95	
c. Unrestricted Net Position	9790A	1,652,005.03	0.00	1,652,005.03	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	2,762,000.95	1,133,490.29	3,895,491.24	
Fair Value Adjustment to Cash in County Treasury	9111	(106,250.29)	0.00	(106,250.29)	
In Banks	9120	610,076.20	(176,712.13)	433,364.07	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	35,836.48	0.00	35,836.48	
4. Due from Grantor Governments	9290	41,988.55	172,077.28	214,065.83	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	122,516.85	7,880.05	130,396.90	
7. Other Current Assets	9340	19,237.35	0.00	19,237.35	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	2,418,786.52	0.00	2,418,786.52	
10. TOTAL ASSETS		5,904,192.61	1,136,735.49	7,040,928.10	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	236,261.16	11,495.20	247,756.36	
2. Due to Grantor Governments	9590	0.00	0.00	0.00	
3. Current Loans	9640	7,603.99	0.00	7,603.99	
4. Unearned Revenue	9650	0.00	1,072,532.34	1,072,532.34	

5. Long-Term Liabilities (accrual basis only)	9660-9669	1,589,535.91	0.00	1,589,535.91
6. TOTAL LIABILITIES		1,833,401.06	1,084,027.54	2,917,428.60
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		4,070,791.55	52,707.95	4,123,499.50

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/16/20	COVID-19	18,285.00
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		18,285.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	6,403,530.69
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	343,704.69
c. Subtotal of State & Local Expenditures [a minus b]	6,059,826.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	119,689.34
f. Less Supplemental Expenditures made as the result of a Presidentially	18,285.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 5,921,851.66

Arts Music and Instructional Materials Discretionary Block Grant Plan

Sweetwater Secondary School

Introduction

The California Department of Education (CDE) has released the **Arts Music and Instructional Materials Discretionary Block Grant**. This program provides funds to county offices of education, school districts, charter schools, and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, assist with operational costs, and COVID personal protective equipment (PPE). **Sweetwater Secondary School has been awarded \$118,012 by the CDE.** This amount was lowered from its primary award based on statewide budget impacts.

There are currently 19 teachers, counselors, administrators, Education Specialists, and support staff (instructional staff) that will participate in professional development and receive instructional materials through the 2025-26 school year. Sweetwater Secondary instructional staff will receive standards-aligned instructional materials and professional development, professional development on improving school culture, and diverse and culturally relevant book collections. This plan also covers operational costs of the school and provides additional COVID PPE.

Benefits

Through this grant, instructional staff will benefit by learning new ways to promote equity and inclusion for a safe school climate as well as learn quality instructional practices to promote student engagement. Instructional staff will also benefit from additional technology and high-quality instructional materials that will assist them in Common Core State Standards instruction. The instructional materials will enrich their instruction and enable them to offer comprehensive lessons that cater to diverse learning styles. This plan extends beyond subject-specific training by offering professional development opportunities focused on enhancing school culture. Instructional staff will acquire new skills to create a positive and supportive classroom atmosphere, effectively manage diverse classrooms, and foster a sense of belonging amongst students.

Students will benefit from engaging and comprehensive learning experiences through access to high-quality instruction and instructional materials. Through the focus on building diverse and culturally relevant book collections, students will be more likely to encounter literature that reflects their identities and backgrounds. This fosters a sense of belonging and encourages students to explore different perspectives, promoting empathy and a deeper understanding of the world around them.

Of the CDE's list of allowable uses, the plan below has been curated to achieve the aforementioned teacher and student benefits.

Allowable Use Criteria	Grant Use Plan (to include but not limited to)
1	Professional development and the procurement of instructional materials in the following areas: <ul style="list-style-type: none"> • Visual and Performing Arts • World Languages • Mathematics • Science • Environmental Literacy • English Language Arts • Ethnic Studies • Financial Literacy • Media Literacy • Computer Science • History-Social Science • Multilingual Support
2	Professional development and the procurement of instructional materials to improve school climate: <ul style="list-style-type: none"> • Training on de-escalation and restorative justice strategies • Asset-based pedagogies • Anti-bias training • Transformative social-emotional learning • Media/Digital Literacy • Physical Education • Learning through play
3	Developing a diverse, culturally relevant and multilingual school library book collection that is relevant to students' home and community experiences and/or recognizes, understands, and validates students' customs, characteristics, and perspectives and ethnic heritage: <ul style="list-style-type: none"> • Books • Articles • Comic books • E-books • Multilingual texts
4	Operational costs:

	<ul style="list-style-type: none"> • Increased retirement costs • Increased health care costs • Custodial and maintenance personnel costs • Increased utility costs • Supplies • Transportation • Technology devices • Technology infrastructure
5	<p>COVID personal protective equipment:</p> <ul style="list-style-type: none"> • Face coverings including surgical, N95 and KN95 • Gowns, gloves, goggles, face shields • Cleaning supplies including hand sanitizer, soap and wipes • COVID-19 tests including professional, OTC antigen and PCR • Ventilation upgrades including HVAC assessment and air purifiers • Any additional items to keep people safe from COVID-19 at school

Supplemental Grant Information

Note: In January 2023, Governor Newsom shared his proposals for the 2023-2024 fiscal year, which included a proposed reduction to the AMIM Grant. In July 2023, as amended by Section 56 of Chapter 571 of the Statutes of 2022, SB 114 reduced the AMIM Grant appropriation by \$200,000,000 to instead be \$3,360,885,000. The reallocation does not change the intent of the AMIM Grant, and all expenditures should be consistent with statute. Schools were funded at their 50% original allocation award.