

STUDENT SUCCESS PROGRAMS

DBA – AUDEO CHARTER SCHOOL · THE CHARTER SCHOOL OF SAN DIEGO
(A California Non-Profit Public Benefit Corporation)

*Len Hering RADM, USN (ret) – Chairman,
Scott Barton – Member, David Crean – Member, Eric Schweinfurter - Member*

SPECIAL BOARD OF DIRECTORS MEETING

Tuesday, October 26, 2021, 8:00 a.m.

Via Video Conference and at

Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Drive, Suite C, SD, 92115, Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, SD 92114, Lake Murray RC 8776 Lake Murray Blvd., SD 29119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104, Northgate RC 4125 Alpha Street, Suite C, SD 92113, Old Town, 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091 K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa Blvd, Suite A2, SD 92131, Sorrento Mesa Office 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite 101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/CSD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD 92111, K5 Home School Resource Center 10725 Tierrasanta Boulevard, CA 92124 La Jolla RC 7458 Girard Avenue, SD 92037, Mission Valley East RC 3230 Camino Del Rio North, SD 92108

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

CSSD: <https://charterschool-sandiego.net/board-governance/>
Audeo: <https://www.audeocharterschool.net/board-of-directors/>

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

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

2.0 PUBLIC COMMENT

If you would like to participate in public comment, please complete a speaker card and submit it to Staff. Public comment for items of interest to the public and within the scope of Student Success Programs 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 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 Public Comment

3.0 ADMINISTRATIVE ITEMS

- 3.1 Consider Acceptance of Board Member Jane Gawronski's Letter of Resignation effective September 28, 2021 [P.4](#)
- 3.2 Consider Approval and Appointment of Community Board Member Timothy Morton effective October 22, 2021 [P.5](#)

4.0 CONSENT AGENDA

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

4.1 Consent Action Items for the Audeo Charter School and The Charter School of San Diego for Each School

- 4.1.1 Consider Approval of Special Board Workshop on November 15, 2021, and November 18, 2021 for Annual Trainings on Brown Act, Conflict of Interest Law, Compliance with SB126 and the Governor's Executive order N-29-20 and AB 361
- 4.1.2 Consider Approval of Meeting Minutes for July 29, 2021, August 3, 2021, and August 13, 2021 [P.6-11](#)
- 4.1.3 Consider Approval of Title I School Parent and Family Engagement Policy 1400 Amendment [P.12-16](#)

5.0 ACTION ITEMS

5.1 Action Items for Audeo Charter School

- 5.1.1 Consider Approval of American Rescue Plan Act - Elementary and Secondary School Emergency Relief (ESSER III) Fund [P.17-24](#)
- 5.1.2 Review the Revised Preliminary Operational Budget Assumptions FY 2021-2022 and Consider Approval of the Revised Preliminary Operational Budget FY 2021-2022 that includes a General Salary Increase of 4% effective July 1, 2021 [P.25-34](#)

5.2 Actions Items for The Charter School of San Diego

- 5.2.1 Consider Approval of American Rescue Plan Act - Elementary and Secondary School Emergency Relief (ESSER III) Fund [P.35-42](#)
- 5.2.2 Review the Revised Preliminary Operational Budget Assumptions FY 2021-2022 and Consider Approval of the Revised Preliminary Operational Budget FY 2021-2022 that includes a General Salary Increase of 4% effective July 1, 2021 [P.43-52](#)

6.0 BOARD ANNOUNCEMENTS AND COMMENTS

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.

7.0 ADJOURNMENT

Next Regular Board Meeting: February 16, 2022

Meeting Agenda available at:

www.charterschool-sandiego.net, www.audeocharterschool.net

Accommodation -- Student Success Programs, Inc. (School's), does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Angela Neri, has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in School's open and public meetings. Please notify Angela Neri at (858) 678-2020 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 Angela Neri at (858) 678-2045 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 10170 Huennekens Street, San Diego, CA 92121; 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 Angela Neri (858) 678 -2020.

Certification of Posting

I, Angela Neri, hereby certify that I posted this agenda on the Audeo and CSSD webpage on October 25, 2021.

JANE GAWRONSKI
4867 Coronado Avenue
San Diego, CA 92107
619-224-1280 Voice 619-224-1281 Fax
jgawronski@att.net

September 28, 2021

Admiral Len Hering

Dear Admiral Len Hering,

It is with a heavy heart that I submit my resignation from the Charter School Board. I have extensive responsibilities in Ocean Beach that take much of my time.

I serve on the Planning Board, The Ocean Beach Community Development Board and the Historical Board. As you can see from these responsibilities that I do not have that the time that I would like to spend on the Charter School Board.

Please accept my resignation.

Sincerely,

Jane D. Gawronski, Ph.D.



Timothy U. Morton

Tim Morton is the CEO of Westland Financial Services. Mr. Morton has been in the financial services industry for over 30 years and has been at Westland for 8 years. Before joining Westland, Tim was President of James Mitchell & Co (JMC) for 12 years. JMC was one of the first firms to provide financial services support to banks and credit unions with over 600 Advisors working in the branches of financial institutions. Mr. Morton remains active in the financial services community, is a member of the Financial Planning Association and was elected in 2013 to be a member of FINRA's National Small Firm Advisory Board (SFAB). Tim has also served as a long-time member of the Board of Directors for the National Association of Broker/Dealers (NABD), an industry advocacy organization. His participation, willingness and industry expertise has contributed to assisting regulators with understanding the value of the Advisor-Client relationship and the impact rules and regulations have on small business. Mr. Morton was the Founder and President of Ramona Parks and Recreation Association (RPRA), a 501(c)(3) nonprofit and still serves a Chairman Emeritus. RPRA is the managing organization for nine non-profit groups who operate in the Ramona Water District Park Property and Community Center.

STUDENT SUCCESS PROGRAMS

DBA – AUDEO CHARTER SCHOOL · THE CHARTER SCHOOL OF SAN DIEGO

(A California Non-Profit Public Benefit Corporation)

Len Hering RADM, USN (ret) – Chairman,

Scott Barton – Member, David Crean – Member, Jane Gawronski – Member, Eric Schweinfurter – Member

SPECIAL BOARD OF DIRECTORS MEETING MINUTES

Thursday, July 29, 2021, 9:00 a.m.

Via Video Conference and at

Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, SD 92114, Lake Murray RC 8776 Lake Murray Blvd., SD 29119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104, Northgate RC 4125 Alpha Street, Suite C, SD 92113, Old Town, 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091 K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa Blvd, Suite A2, SD 92131, Sorrento Mesa Office 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite 101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/CSD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD 92111, K5 Home School Resource Center 10725 Tierrasanta Boulevard, CA 92124 La Jolla RC 7458 Girard Avenue, SD 92037, Mission Valley East RC 3230 Camino Del Rio North, SD 92108, Mission Valley Office 3420 Camino Del Rio North, SD 92108, Pacific Beach RC 959 Hornblend Street, San Diego, CA 92109

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

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Audeo: <https://www.audeocharterschool.net/board-of-directors/>

1.0 OPEN SESSION

1.1 Call to Order

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

1.2 Roll Call

Members present at the meeting were Scott Barton, David Crean, Jane Gawronski, and Len Hering.
Members absent: Eric Schweinfurter

Also in attendance: Lynne Alipio, Mary Bixby, Angela Neri, and Alina Nuno.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the board were present at the meeting:
Scott Barton, David Crean, Jane Gawronski and Len Hering.

1.4 Pledge of Allegiance

Hering led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Crean and seconded by Gawronski to Approve the Agenda.
Ayes – 4, Nays- 0, Absent – 1, Abstain – 0, Motioned Approved.

2.0 PUBLIC COMMENT

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 ADMINISTRATIVE ITEMS

3.1 Approval of the Amended Independent Study Policy 3200

It was moved by Barton and seconded by Gawronski to Approve the Amended Independent Study Policy 3200.

Ayes – 4, Nays- 0, Absent – 1, Abstain – 0, Motioned Approved.

4.0 CONSENT AGENDA

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

4.1 Consent Action Items for the Audeo Charter School and The Charter School of San Diego for Each School

4.1.1 Approval of Meeting Minutes for June 23, 2021

It was moved by Gawronski and seconded by Barton to Approve Consent Agenda item 4.1.1.

Ayes – 4, Nays- 0, Absent – 1, Abstain – 0, Motioned Approved.

5.0 BOARD ANNOUNCEMENTS AND COMMENTS

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.

Hering commended the teachers for their hard work, efforts, and dedication.

6.0 ADJOURNMENT

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

Ayes – 4, Nays- 0, Absent – 1, Abstain – 0, Motioned Approved.

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Len Hering RADM, USN (ret) – Chairman,

Scott Barton – Member, David Crean – Member, Jane Gawronski – Member, Eric Schweinfurter – Member

SPECIAL BOARD OF DIRECTORS MEETING MINUTES

Tuesday, August 3, 2021, 8:00 a.m.

Via Video Conference and at

Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC, 4585 College Avnue, Suite C, SD, 92115, Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, SD 92114, Lake Murray RC 8776 Lake Murray Blvd., SD 29119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104, Northgate RC 4125 Alpha Street, Suite C, SD 92113, Old Town, 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091 K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa Blvd, Suite A2, SD 92131, Sorrento Mesa Office 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite 101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/CSD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD 92111, K5 Home School Resource Center 10725 Tierrasanta Boulevard, CA 92124 La Jolla RC 7458 Girard Avenue, SD 92037, Mission Valley East RC 3230 Camino Del Rio North, SD 92108, Mission Valley Office 3420 Camino Del Rio North, SD 92108, Pacific Beach RC 959 Hornblend Street, San Diego, CA 92109

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Audeo: <https://www.audeocharterschool.net/board-of-directors/>

1.0 OPEN SESSION

1.1 Call to Order

Hering called the meeting to order at 8:01 a.m.

1.2 Roll Call

Members present at the meeting were Scott Barton, David Crean, Jane Gawronski, Len Hering and Eric Schweinfurter.

Also in attendance: Lynne Alipio, Mary Bixby, Angela Neri and Paul Minney, General Counsel.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the board were present at the meeting: Scott Barton, David Crean, Jane Gawronski, Len Hering and Eric Schweinfurter.

1.4 Pledge of Allegiance

Hering led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Barton and seconded by Crean to Approve the Agenda.

Ayes – 4, Nays- 0, Absent – 0, Abstain – 1, Motioned Approved.

Gawronski – arrived during closed session.

2.0 PUBLIC COMMENT

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 CLOSED SESSION

3.1 Board President Announcement Regarding Closed Session Items
Hering announced the closed session items.

3.2 Public Comment on Closed Session Items
There were no comments from the public.

MOVE TO CLOSED SESSION

Hering proceeded to the closed session at 8:14 a.m.

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)

RETURN TO OPEN SESSION

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

Hering announced the return to open session at 8:59 a.m. Hering reported that no action was taken in closed session.

4.0 BOARD ANNOUNCEMENTS AND COMMENTS

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.

Hering commended the teachers for their hard work, efforts, and dedication.

5.0 ADJOURNMENT

It was moved by Barton and seconded by Gawronski to adjourn the meeting at 9:02 a.m.

Ayes – 5, Nays- 0, Absent – 0, Abstain – 0, Motioned Approved.

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Len Hering RADM, USN (ret) – Chairman,

Scott Barton – Member, David Crean – Member, Jane Gawronski – Member, Eric Schweinfurter – Member

SPECIAL BOARD OF DIRECTORS MEETING MINUTES

Friday, August 13, 2021, 8:00 a.m.

Via Video Conference and at

Clairemont RC 4340 Genesee Avenue, Suite 109, SD 92117, College Avenue RC 4585 College Avenue, Suite C, San Diego, 92115, Downtown RC 1095 K Street Suite A, SD 92101, Euclid RC 220 Euclid Avenue, SD 92114, Lake Murray RC 8776 Lake Murray Blvd., SD 29119, Mira Mesa RC 8290 B, Mira Mesa Blvd., SD 92126, North Park RC 2940 North Park Way, SD 92104, Northgate RC 4125 Alpha Street, Suite C, SD 92113, Old Town, 2245 San Diego Avenue, Suite 115, SD 92110, Petco RC 1091 K Street, Suite A101, SD 92101, Point Loma RC 3145 Rosecrans Street, Suite D, SD 92110, Scripps Ranch RC 9910 Mira Mesa Blvd, Suite A2, SD 92131, Sorrento Mesa Office 10170 Huennekens Street, SD, 92121, Tierrasanta RC 10425 Tierrasanta Blvd, Suite 101, SD 92124, Woodman RC 2939 Alta View Drive, Suite B/CSD 92139, and Kearny Mesa RC 7520 Mesa College Drive, SD 92111, K5 Home School Resource Center 10725 Tierrasanta Boulevard, CA 92124 La Jolla RC 7458 Girard Avenue, SD 92037, Mission Valley East RC 3230 Camino Del Rio North, SD 92108, Mission Valley Office 3420 Camino Del Rio North, SD 92108, Pacific Beach RC 959 Hornblend Street, San Diego, CA 92109

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1.0 OPEN SESSION

1.1 Call to Order

Hering called the meeting to order at 8:10 a.m.

1.2 Roll Call

Members present at the meeting were Scott Barton, David Crean, Jane Gawronski, Len Hering and Eric Schweinfurter.

Also in attendance: Lynne Alipio, Mary Bixby, Angela Neri and Paul Minney, General Counsel.

1.3 Establishment of Quorum

The following directors, constituting a quorum of the board were present at the meeting: Scott Barton, David Crean, Jane Gawronski, Len Hering and Erick Schweinfurter.

1.4 Pledge of Allegiance

Hering led all in the Pledge of Allegiance.

1.5 Approval of Agenda

It was moved by Barton and seconded by Crean to Approve the Agenda.

Ayes – 5, Nays- 0, Absent – 0, Abstain – 0, Motioned Approved.

2.0 PUBLIC COMMENT

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

3.0 CLOSED SESSION

- 3.1 Board President Announcement Regarding Closed Session Items
Hering announced the closed session items.

- 3.2 Public Comment on Closed Session Items
There were no comments from the public.

MOVE TO CLOSED SESSION

Hering proceeded to the closed session at 8:17 a.m.

- 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)

RETURN TO OPEN SESSION

- 3.3 Report out of action taken in closed session, if any.
Hering announced the return to open session at 8:47 a.m. Hering reported that no action was taken in closed session.

4.0 ADMINISTRATIVE

- 4.1 Approval of the Resolution to Authorize Indemnification and Advancement of Legal Expenses
Hering announced that General Counsel is available to answer and questions regarding the proposed resolution. Hearing none, it was moved by Crean and seconded by Gawronski to Approve the Resolution to Authorize Indemnification and Advancement of Legal Expenses.
Ayes – 5, Nays- 0, Absent – 0, Abstain – 0, Motioned Approved.

5.0 BOARD ANNOUNCEMENTS AND COMMENTS

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.

Bixby informed the Board that we are hosting an in-person Graduation Ceremony on September 1, 2021, at Liberty Station.

Hering thanked all the teachers and staff for their hard work.

6.0 ADJOURNMENT

It was moved by Crean and seconded by Schweinfurter to adjourn the meeting at 8:51 a.m.

Ayes – 5, Nays- 0, Absent – 0, Abstain – 0, Motioned Approved.

Students Success Programs

TITLE I SCHOOL PARENT AND FAMILY ENGAGEMENT POLICY 1400

Approved: September 7, 1995

Amended: May 14, 2008, February 22, 2008, February 22, 2018, February 17, 2021, **October 26, 2021**

The Board of Directors of Student Success Programs, Inc. hereby adopts this Independent Study Policy to apply to Audeo Charter School and The Charter School of San Diego, all hereafter collectively referred to as "Charter School" or "School". The Charter School has jointly developed with, and distributed to, parents and family members of participating children a written parent and family engagement policy, agreed upon by such parents, and updated periodically to meet the changing needs of parents and the school. The policy will be reviewed and approved by the School Site Council. The School will notify all parents about the policy in an understandable and uniform format and, to the extent possible, in a language parents understand. This policy describes the means for carrying out the following Title I parent and family engagement requirements.

Section I: Involvement of Parents in the Title I Program

To involve parents and family members in the Title I Program at the Charter School, the following practices have been established:

- a) The School convenes an annual meeting, at a convenient time, to which all parents of participating children shall be invited to attend and encouraged to attend, to inform parents and family members of their school's participation in the Title I program and to explain the requirements, and the right of the parents to be involved. This annual meeting will be held in the fall to review the requirements of the Title I Program.
- b) The School offers a flexible number of meetings, such as meetings in the morning or evening, and may provide, with Title I funds, transportation, child care, or home visits, as such services relate to parental involvement. They will be held at flexible days and times to allow for increased parent participation.
- c) The School involves parents in an organized, ongoing, and timely way, in the planning, review, and improvement of the School's Title I program, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan. School data and input from all school community members will be used to review and develop the School Parent and Family Engagement Policy each year and approve them through the School Site Council.
- d) The School provides parents of participating children with the following:
 1. Timely information about the Title I Program. Upon student enrollment, all parent will receive a Student and Parent Handbook that provides information related to

the Title I Program. Parents will have the opportunity to hear about the Title I Programs during School Site Council Meetings.

2. A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards. The School will host Open House, Parent Night and Senior Night Events that provide parents with an explanation of the School's curriculum, academic assessments used to measure student progress and the proficiency levels students are expected to meet. The School Site Council Meetings provide a forum for school community members to review schoolwide progress by grade level and student groups. Teachers meet with parents and family members each semester, and at meetings upon request to provide detailed feedback on student progress, proficiency levels and assessment data.
3. If requested by parents, opportunities are made available for regular meetings to be held to formulate suggestions, to participate, as appropriate, in decisions relating to the education of their children, and to respond to any such suggestions as soon as practicably possible. Parents and family members receive monthly resource center calendars from the school detailing parent involvement opportunities. Parents can request meetings with a school administrator to ask questions, submit suggestions, provide input related to decisions and develop program goals. School administrators frequently meet with students and parents to discuss learning levels, trends and programs available to Title I students. Parent emails and inquiries are responded to in 24 business hours.
4. If the schoolwide program plan is not satisfactory to the parents of participating children, the School submits any parent comments on the plan when the School makes the plan available to the local educational agency. This policy will be amended annually based upon community member input and focused on improving family engagement and student achievement.

Section II: Building Capacity for Involvement

The Charter School engages Title I parents and family members in meaningful interactions with the School to ensure effective involvement of parents and to support a partnership among the school to improve student achievement. It supports a partnership among staff, parents, and the community to improve student academic achievement. To help reach these goals, the School has established the following practices:

- a) The School provides parents with assistance in understanding such topics as the challenging state academic standards, state and local academic assessments, the requirements of Title I, Part A, and how to monitor a child's progress and work with educators to improve the achievement of their children. The School will provide parents with Open House, Parent Night and Senior Night events to explain content standards and

grade level assessments. Parents will also be invited to mid-year conferences that focus on how to support students at home, monitor progress and prepare for assessments. Teachers will send progress reports home on a weekly basis, or upon parental request.

- b) The School provides parents with materials and training to help parents work with their children to improve their children's achievement. The School provides parents with ongoing training opportunities through the Family Learning Series. The Family Learning Series is designed to teach parents how to use school instructional materials and resources to support their child's achievement. Topics for training include state academic content standards, state and local academic assessments, English Learner Reclassification criteria, how to support their children at home, mental health, graduation requirements, college/career readiness and strategies to support Special Education students.
- c) The School educates teachers, specialized instructional support personnel, principals, and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the School. Staff and faculty will be provided professional development sessions on how to effectively communicate and work with parents as equal partners. These professional development sessions are part of the School's professional learning system, Altus University.
- d) The School, to the extent feasible and appropriate, coordinates and integrates parent involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conducts other activities, such as parent resource centers, to encourage and support parents in more fully participating in the education of their children. Parent and family members are invited to participate in trainings offered through the Family Learning Series. The topics selected for the Family Learning Series are determined from input collected from parents and family members. The School will continue to encourage families of English Learners to participate in the English Learner Advisory Committee Meetings. Parents can also serve as a community panel member for students presenting their Pathways Portfolio.
- e) The School ensures that information related to school and parent programs, meetings, and other activities is sent to parents of participating children in a format and, to the extent practicable, in a language the parents can understand. Information is disseminated via School Events, School Site Council Meetings, English Learner Advisory Committee Meetings, the Family Learning Series and Blackboard notifications. Spanish is the most prevalent language, other than English, spoken by parents and family members. School presentations, information and resources are translated and/or presented in Spanish. The School will also provide translation services in other languages, as requested, on important school information.
- f) The School provides such other reasonable support for parental involvement activities under this section as parents may request. Parent and family members have an opportunity to provide input and suggestions during any formal meeting or can meet with

school administrators. School administrators consider support for parental involvement activities requested by Title I parents wherein the requests align with the School's vision, mission and values. Additional factors of consideration include: fiscal feasibility, operational feasibility and cost/benefit analysis.

Section III: Accessibility

The Charter School to the extent practicable, provides opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children) including providing information and school reports, in a format and, to the extent practicable, in a language such parents understand. School presentations, information, resources and materials are translated and/or presented in multiple languages of participants. Staff will meet with parents individually and in small groups to ensure parent participation and to support comprehension of information. The School will provide information in multiple methods and formats, including in-person, phone call, virtual conference, online, email, secure text and print.

Section IV: School-Parent Compact

As a component of the Title I School Parent and Family Engagement Policy, each school served under this part shall jointly develop with parents for all children served under this part a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. The school-parent compact shall carry out the requirements listed below:

- a) The School will provide a high-quality curriculum and instruction in a supportive and effective learning environment that enables children served under Title I, Part I to meet the challenging state academic standards. The School will offer a broad and rigorous course of study that is aligned to content standards and is accessible to all students. Teachers will be trained through the School's professional learning system to be high-quality, effective and responsive to the needs of all students, but with added emphasis on underserved student groups. The School will provide parents and family members with multiple opportunities throughout the academic year to participate in School Events, Trainings, School Site Council and ELAC Meetings. These engagement events build the capacity of parents and family members to support their child's unique educational needs. Parents and family members will also be encouraged to participate in volunteering opportunities such as College/Career Week and Senior Portfolio Panels.
- b) To address the importance of communication between teachers and parents on an ongoing basis, the School will provide the following:
 1. Parent-teacher conferences, at least annually, during which the compact shall be discussed as the compact relates to the individual child's achievement.

2. Frequent reports to parents on their children's progress. Teachers will utilize multiple communication methods to timely report student progress to parents and family members. These methods include secure text message, email, phone calls, virtual conferences, in-person conferences and home visits.
3. Reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities. The School will utilize multiple communication methods to ensure parents and family members know how to access staff, opportunities to volunteer and schedule time to observe Resource Center activities. These communication methods, to the extent practicable, will be in a language that family members can understand.
4. Ensuring regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand.

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Audeo Charter School	Veronica Radtke School Coordinator	vradtke@altusschools.net (858) 678-2050

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
Local Control Accountability Plan (LCAP)	Available on the School's LCAP webpage: https://www.audeocharterschool.net/wp-content/uploads/2021/06/Audeo-21-22-LCAP-All-Components.pdf

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$756,262

Plan Section	Total Planned ESSER III Expenditures
Strategies for Continuous and Safe In-Person Learning	\$186,899
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$245,874
Use of Any Remaining Funds	\$323,489

Total ESSER III funds included in this plan

\$756,262

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

Audeo regularly consults with community members to understand the academic, social-emotional and physical needs of their students and families. Audeo utilizes multiple methods to engage the community, including school events, trainings, meetings and surveys. Additionally, Audeo's educational model is centered on a strong school-to-home partnership. This partnership allows teachers, counselors and school leaders to consult with students and parents on a regular basis to discuss individual needs. All information received from community members is organized and analyzed to determine if existing programs and services are effective in meeting the needs of the school community and if new approaches are needed.

The following school community members have contributed to the development of the ESSER III Plan with corresponding methods:

- **Students:** Ongoing virtual and in-person PPEP Meetings, Character and Leadership Development Program, Wellness Week, College and Career Week, Senior Night Events and Surveys

- **Parents and Family Members:** Ongoing virtual and in-person PPEP Meetings, Family Learning Series Trainings, Virtual Parent Night Events, Senior Night Events and Surveys
- **Teachers, Education Specialists and Certificated Teacher Resources (CTRs):** Resource Center Meetings, Instructional Meetings, Altus University Trainings, Department Meetings and Surveys
- **School Staff:** Office Meetings, Department Meetings, Altus University Trainings and Surveys
- **School Leadership:** Weekly Huddle Meetings and Surveys
- **School Site Council:** Ongoing Meetings
- **English Language Advisory Committee:** Ongoing Meetings

Community engagement is key to supporting the School's comprehensive strategic planning, formulation of goals, actions and performance measures. The School continues to consult with community members throughout the 2021-2022 school year and their input will be integrated into the ESSER III Plan.

A description of how the development of the plan was influenced by community input.

Audeo is an academic intervention program committed to providing a personalized education to all students that will meet their unique needs. Students and family members report that they enroll in Audeo because they want an educational program that provides a safe environment, supportive culture, opportunity to graduate on-time and prepare for college and career pathways. While these key student and parent requirements have remained consistent even during the COVID-19 pandemic, the School has had to alter operations and approaches to meet their needs.

From the onset of the COVID-19 pandemic, Audeo has continued to meet key student and parent requirements by remaining agile and innovative. Audeo has been able to provide a rigorous online curriculum to those students and families who prefer to remain in distance learning due to concerns related to COVID-19. Additionally, Resource Centers have remained open to those families who prefer in-person instruction and support. The School has taken tremendous care in integrating COVID-19 health and safety protocols into each school location. As a result, families report high levels of satisfaction with school safety and the overall educational program.

While families remain very satisfied with the educational program, the School recognizes that the COVID-19 pandemic has impacted all aspects of life for the school community and is thus committed to developing an ESSER III Plan focused on increasing both academic achievement and the social-emotional health of all students, particularly for underserved student groups. Audeo has a robust Data Integration System that monitors, measures and responds to student learning. This system is capable of quickly identifying students of underserved student groups that need additional support and services to meet grade level standards. These additional educational support opportunities include added time in Resource Centers, one-on-one tutoring provided by CTRs, nutrition and technology devices such as Chromebooks and internet data plans, for connectivity, that will ensure equity and access to the full instructional program and curriculum.

Since the onset of the COVID-19 emergency, School employees have worked tirelessly in remote and in-person environments to support school operations, and most importantly, help students meet their individual academic goals. In order to ensure that all employees can remain productive in this evolving work environment, the School has replaced and acquired new upgraded work tools, including Avaya Cloud and DocuSign. These new work tools ensure that all employees are equipped to do their job in an increasingly digital world while remaining compliant with Federal, State and local requirements.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

\$186,899			
Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 4, Action 1	Safe and Supportive School for All Students	Personal Protective Equipment (PPE) and other resource center safety needs for school members and students to minimize potential exposure to disease and meet the policies and guidance provided by the Centers for Disease Control (CDC)	\$7,626
LCAP, Goal 4, Action 1	Safe and Supportive School for All Students	Janitorial services to clean and disinfect surfaces of germs which further reduces any risk of spreading infection	\$160,158

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 4, Action 1	Safe and Supportive School for All Students	HVAC systems inspection, testing, maintenance, repair, and upgrade to improve air quality in school facilities	\$19,115

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

\$245,874

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 1, Action 4	Academic Instruction and Support for English Learners, Low-Income Students, and Foster Youth	Add Paraprofessional (CTR) supports and supplemental teaching days from credentialed teaching staff to provide targeted Math and ELA tutorials to students failing or at risk of failing with the intention to increase student academic confidence, skills and knowledge.	\$245,874

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

\$323,489

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 1, Action 3	Academic Instruction and Support for All Students	Partner with Konica Minolta to digitize student cumulative records to allow school staff to quickly, accurately and remotely develop a personalized educational plan for each student that considers prior performance and educational experiences	\$109,310
LCAP, Goal 2, Action 2	Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students	Provide Chromebooks and internet data plans to underserved students to aid in regular substantive educational interaction and synchronous learning opportunities between educators and pupils	\$157,300
LCAP, Goal 4, Action 2	Social, Emotional, and Behavioral Support Systems for Low-Income Students and Foster Youth	Provide a School Nutrition Program to reduce food insecurity and improve health and development of youth	\$3,000
LCAP, Goal 5, Action 1	Engagement Opportunities for All Students	Utilization of Avaya Cloud communication tools to provide user friendly methods and enhanced opportunities of regular interaction between educators and students	\$13,200
LCAP, Goal 5, Action 1	Engagement Opportunities for All Students	An e-signature platform was crucial in obtaining student/parent signatures and continuing business operations in a remote environment; the School has partnered with DocuSign to meet its e-signature needs and will continue to utilize these services to support student, family and employee safety concerns	\$25,591
LCAP, Goal 5, Action 1	Engagement Opportunities for All Students	Maintain and improve upon additional technologies that were recently implemented to allow for remote work using cloud-based, or other remote access platforms	\$14,708
n/a	Continuous Operation of School Facilities	Other unforeseen activities that are necessary to maintain the operation of and continuity of services in resource centers and/or LEA office locations.	\$380

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic. The following is the LEA’s plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Safe and Supportive In-Person Instructional Opportunities	The Executive School Safety Committee will collect and analyze information related to community members’ satisfaction with safety protocols implemented at all school locations to mitigate the spread of infectious disease. Information will include survey data, number of students attending Resource Centers, feedback gathered at multiple meeting venues and visit observations.	The Executive School Safety Committee will meet quarterly to review safety plans, relevant information and consider adjustments to protocols and procedures. School Leaders will meet at weekly Huddle Meetings to discuss feedback collected from community members, trends, best practices and potential needs.
Instructional Strategies to Address Potential Learning Loss	Instructional staff will monitor student engagement rates for All Students, and by underserved student groups. In addition, the School will utilize Measures of Academic Progress by NWEA to evaluate and respond to student skills levels related to Reading, Language and Mathematics.	Student engagement and academic performance will be monitored daily by teachers, counselors and school leaders.
Digitize Student Cumulative Records	The School’s Operation Department will monitor the percentage of student cumulative records that have been digitized and available to school employees.	Progress monitoring will be completed on a monthly basis and be reported to school community members.
Improve Student Connectedness to the Curriculum and School Community	Teachers, counselors and school leaders will quickly identify which students and families need home technology. The School will utilize its inventory system to record which students have technology checked-out and for how long. School community members will meet to discuss the	Progress monitoring will be completed on an ongoing basis.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
	impact of the Connect Program on student engagement and performance.	
Provide a School Nutrition Program that Improves Student Health and Development	Each school location will record how many meals are provided to students throughout the week. School locations will order additional meals as needed.	Progress monitoring will be completed on an ongoing basis.
Utilize New Communication Tools to Aid in the Interaction With Families	School staff will use the School Pathways Contact Manager management tool to record daily communication and methods used, including Avaya Cloud and DocuSign features. A Monthly Storybook will be made available to the school community that summarizes communication methods utilized Schoolwide and segmented by teacher and staff member.	Communication between staff and students will be monitored on a daily, weekly and monthly basis.



Assumptions for the Revised Preliminary Operational Budget FY 2021-22

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

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

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

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

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

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Audeo is 57.64%.
- * **Concentration Grant** equal to 50 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

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

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

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

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2021-22 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Audeo ’s Preliminary Operational Budget.

Table 1:

Description	FY 2021-22
Grades K-3 Adjusted Base Grant	\$8,935
Grades 4-6 Base Grant	\$8,215
Grades 7-8 Base Grant	\$8,458
Grades 9-12 Adjusted Base Grant	\$10,057
Statutory Cost of Living Allowance (COLA)*	5.07%
Audeo ’s Unduplicated Pupil Percentage (Rolling Average)	59.16%
District’s Unduplicated Pupil Percentage (SDUSD)	57.42%

**Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.*

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

Table 2:

Description	FY 2021-22 (Estimated P-2)	FY 2020-21 (Actual P-2)	FY 2019-20 (Actual P-2)
Enrollment	465	763	564
ADA:			
Grade K-6	120.12	92.90	92.90
Grade 7-8	51.62	64.16	64.16
Grade 9-12	270.20	439.31	439.31
Total ADA	441.94	596.37	596.37

REVENUE PROJECTIONS

Table 3:

Description	FY 2021-22
LCFF Sources	\$4,745,626
Federal Revenues	\$716,083
State Revenues Other than LCFF	\$1,054,418
Local Revenues	\$34,000
Total Projected Revenues	\$6,550,127
Other Financing Sources	\$906,020
Total Projected Revenues & Other Financing Sources	\$7,456,147

- **In Lieu of Property Taxes** of \$7,030.97 per current year (CY) P-2 ADA is based on FY 2020-21 P-2 rate for San Diego Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$49 for Prop 20 (Lottery: Instructional Materials) and \$150 for Non-Prop 20 for (Lottery: Unrestricted).

- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2021-22.

ESSA: School Improvement (CSI) Funding for LEAs:

Audeo was granted 2020-21 ESSA CSI funds in the amount of \$177,547. The project period for this grant began on February 15, 2021 and ends on September 30, 2022.

Audeo has projected to spend \$111,158 of its 2020-21 CSI funds for this fiscal year (FY) and the remaining balance next FY.

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

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. Audeo's ESSER III allocation is estimated to be \$559,792 and of that amount it has included \$262,615 in this budget.

- **Expanded Learning Opportunity Grant** is part of AB 86, signed by Governor Newsom on March 5, 2021, and is intended to provide supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups. Funds must be spent by August 31, 2022. Audeo's apportionment is \$459,140 and \$229,570 is included in the budget.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$715 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125.00 per PY California Basic Educational Data System (CBEDS) count.
- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Audeo chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$17.21 for Grades K-8 and \$47.84 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE)

programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. Audeo included the \$241,512 CTE grant for this fiscal year.

- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. \$13,375 of dispute prevention and \$26,300 of learning recovery funds are included in this budget.
- **Other Financing Sources** Nonprofit corporations were eligible to apply to the Paycheck Protection Program (PPP), a Small Business Administration (SBA) backed loan, during the COVID-19 crisis. Audeo applied for and received the loan in May of 2020. In July of 2021, the loan amount plus any accrued interest or fees was forgiven. This amounted to \$906,020 in forgiveness and is reflected in the budget under Other Financing Sources

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 21-22
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	22.80
Certificated Pupil Support (Counselors/Nurse/Psychologist/Social Worker/Tech Lead)	1200	1.75
Certificated Supervisor & Administrator	1300	1.80
Other Certificated Teacher Resource (CTR)	1900	5.00
Classified Support (Admin Support)	2200	0.25
Classified Supervisor & Administrator	2300	0.35
Clerical, Technical & Office Staff	2400	3.00
TOTAL FTE POSITIONS BUDGETED		34.95

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2021-22, we estimated the Special Ed population at 23%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	16.92%	
PERS (Classified Retirement)	3211-12		22.91%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$2,100	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .000095			
State Unemployment Insurance	3501-01	0.5%	0.5%
Worker Compensation Insurance	3601-02	1.08%	1.08%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

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

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

The total budget amount for Object Code 5800 is \$1,011,831 representing 13.57% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), Audeo will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of Audeo reflects the diverse characteristics of the territorial jurisdiction of the

authorizing District. Audeo has deployed an integrated marketing plan to support organizational growth. To reach Audeo's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2021-22, Audeo has allocated \$52,401 for marketing expenses included in the object code 5800 and represents 0.7% of its total budget.

DISTRICT OVERSIGHT FEES

Audeo will pay its authorizing District (San Diego Unified School District) oversight fees of **3 percent** for apportionments received from the State for LCFF Revenues. The following are revenues subject to calculation of **3 percent oversight fees**:

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

Audeo has budgeted \$142,370 for FY 2021-22 for oversight fees.

RESERVES

Audeo has allocated reserves of \$757,200 for FY 2021-22 representing 10.16% of total revenues of \$7,456,147.

FACILITIES

Audeo carries contractual lease agreements ending in FY 2022 in the amount of \$218,303. Audeo has allocated reserves for this amount. Per the Reserve Policy adopted by the Board, the School shall designate a Contingency/Strategic Reserve Fund to provide a strategic reserve for the School. One of the components of the Contingency/Strategic Reserve Fund is the contractual obligation for facility leases.



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2021-2022**

REVENUES

DESCRIPTION	Account Codes	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,549,971.00	\$ 1,928,695.00	\$ (378,724.00)
Education Protection Account	8012	88,388.00	109,788.00	(21,400.00)
In Lieu of Property Tax	8096	3,107,267.00	3,817,697.00	(710,430.00)
				-
TOTAL, LCFF ENTITLEMENT		\$ 4,745,626.00	\$ 5,856,180.00	\$ (1,110,554.00)
FEDERAL REVENUES				
Federal Impact Aid	8110	\$ 59,968.00	\$ -	\$ 59,968.00
Federal IDEA	8181	94,500.00	94,500.00	-
Special Ed - IDEA Mental Health Services	8182			-
ESSA: School Improvement Funding for LEAS	8290	111,158.00	130,733.00	(19,575.00)
Title I, Part A - Basic Grants Low-Income & Neglected	8290	148,293.00	106,625.00	41,668.00
Title II, Part A - Improving Teacher Quality Program	8290	22,880.00	14,410.00	8,470.00
Title III - Limited English Proficient Study Program	8290	6,669.00	4,576.00	2,093.00
Title IV Part A-Student Support & Academic Enrichment	8290	10,000.00	10,000.00	-
Elementary and Secondary School Emergency Relief Fund (ESSER III)	8290	262,615.00	95,979.00	166,636.00
				-
TOTAL, FEDERAL REVENUES		\$ 716,083.00	\$ 456,823.00	\$ 259,260.00
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 23,720.00	\$ 19,947.00	\$ 3,773.00
Lottery Unrestricted - Non Prop-20	8560	93,433.00	93,433.00	-
Lottery Restricted - Prop 20	8560	30,521.00	30,521.00	-
CTE - Career Technical Education Incentive Grant Program	8590	241,512.00	222,712.00	18,800.00
Special Education	8792	315,987.00	356,981.00	(40,994.00)
Special Education - Mental Health Services - Level 2	8590	80,000.00	50,000.00	30,000.00
Dispute Prevention	8590	13,375.00	-	13,375.00
Learning Recovery Funds	8590	26,300.00	-	26,300.00
Expanded Learning Opportunity (ELO) Grant	8590	229,570.00	229,570.00	-
				-
TOTAL, STATE REVENUES		\$ 1,054,418.00	\$ 1,003,164.00	\$ 51,254.00
LOCAL REVENUES				
Interest Income	8660	\$ 20,000.00	\$ 30,000.00	\$ (10,000.00)
All Other Local Revenue	8699	14,000.00	3,000.00	11,000.00
				-
TOTAL, LOCAL REVENUES		\$ 34,000.00	\$ 33,000.00	\$ 1,000.00
OTHER FINANCING SOURCES				
Other Financing Sources	8979	\$ 906,020.00	\$ -	\$ 906,020.00
				-
TOTAL, OTHER FINANCING SOURCES		\$ 906,020.00	\$ -	\$ 906,020.00
TOTAL, REVENUES		\$ 7,456,147.00	\$ 7,349,167.00	\$ 106,980.00

Audeo

Charter School

REVISED PRELIMINARY OPERATIONAL BUDGET FY 2021-2022

EXPENDITURES

DESCRIPTION	Account Codes	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 2,202,844.00	\$ 2,402,544.00	\$ (199,700.00)
Certificated Pupil Support Salaries	1200	206,515.00	202,678.00	3,837.00
Certificated Supervisor & Adm. Salaries	1300	304,464.00	299,055.00	5,409.00
Other Certificated Salaries	1900	111,411.00	207,791.00	(96,380.00)
TOTAL, CERTIFICATED SALARIES		\$ 2,825,234.00	\$ 3,112,068.00	\$ (286,834.00)
CLASSIFIED SALARIES				
Classified Support Salaries	2200	\$ 15,381.00	\$ 20,508.00	\$ (5,127.00)
Classified Supervisor and Administrator Salaries	2300	77,264.00	76,264.00	1,000.00
Clerical, Technical and Office Salaries	2400	224,795.00	216,341.00	8,454.00
TOTAL, CLASSIFIED SALARIES		\$ 317,440.00	\$ 313,113.00	\$ 4,327.00
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 480,632.00	\$ 530,032.00	\$ (49,400.00)
PERS Retirement	3200	69,202.00	67,036.00	2,166.00
Social Security/Medicare	3300	65,250.00	69,078.00	(3,828.00)
Health and Welfare	3400	841,619.00	959,151.00	(117,532.00)
Unemployment Insurance	3500	15,713.00	42,130.00	(26,417.00)
Workers Compensation	3600	33,941.00	36,992.00	(3,051.00)
TOTAL EMPLOYEE BENEFITS		\$ 1,506,357.00	\$ 1,704,419.00	\$ (198,062.00)
TOTAL PERSONNEL COST		\$ 4,649,031.00	\$ 5,129,600.00	\$ (480,569.00)

Audeo Charter School

REVISED PRELIMINARY OPERATIONAL BUDGET FY 2021-2022

EXPENDITURES

DESCRIPTION	Account Codes	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 24,322.00	\$ 27,000.00	\$ (2,678.00)
Books other than Textbooks	4200	11,918.00	5,400.00	6,518.00
Instructional Materials and Supplies	4300	65,831.00	96,000.00	(30,169.00)
On Line Courses	4312	27,608.00	49,837.00	(22,229.00)
Noncapitalized Equipment	4400	29,059.00	38,400.00	(9,341.00)
Food	4700	4,800.00	3,200.00	1,600.00
TOTAL, BOOKS AND SUPPLIES		\$ 163,538.00	\$ 219,837.00	\$ (56,299.00)
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 31,607.00	\$ 29,274.00	\$ 2,333.00
Dues and Memberships	5300	13,172.00	12,100.00	\$ 1,072.00
Liability Insurance	5400	33,444.00	35,086.00	\$ (1,642.00)
Operations and Housekeeping Services	5500	223,281.00	145,200.00	\$ 78,081.00
Rental, Leases & Repairs	5600	244,379.00	301,470.00	\$ (57,091.00)
Prof/Consulting Services/Oper. Expenses	5800	959,430.00	656,226.00	\$ 303,204.00
Marketing	5812	52,401.00	58,793.00	\$ (6,392.00)
Communication	5900	70,531.00	84,900.00	\$ (14,369.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,628,245.00	\$ 1,323,049.00	\$ 305,196.00
CAPITAL OUTLAY				
Depreciation - Building	6900	\$ 116,834.00	\$ -	\$ 116,834.00
Depreciation - Leasehold Improvements	6900	\$ 26,560.00	\$ 338,930.00	\$ (312,370.00)
Depreciation - Equipment	6900	108,962.00	113,084.00	\$ (4,122.00)
TOTAL, CAPITAL OUTLAY		\$ 252,356.00	\$ 452,014.00	\$ (199,658.00)
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases)	7438	\$ 5,777.00	\$ 4,191.00	\$ 1,586.00
TOTAL, OTHER OUTGO		\$ 5,777.00	\$ 4,191.00	\$ 1,586.00
RESERVES				
Operation Reserve (Non-Payroll Exp.)	9780	\$ 378,600.00	\$ 110,238.00	\$ 268,362.00
Reserve for Economic Uncertainties	9789	378,600.00	110,238.00	268,362.00
TOTAL, RESERVES		\$ 757,200.00	\$ 220,476.00	\$ 536,724.00
%		10.16%	3.00%	
TOTAL, EXPENDITURES		\$ 7,456,147.00	\$ 7,349,167.00	\$ 106,980.00

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
The Charter School of San Diego	Jay Garrity Administrator of Instructional Services	jgarrity@charterschool.net (858) 678-2020

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
Local Control Accountability Plan (LCAP)	Available on the School's LCAP webpage: https://charterschool-sandiego.net/wp-content/uploads/2021/06/CSSD-21-22-LCAP-All-Components.pdf

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$ 2,712,827.00

Plan Section	Total Planned ESSER III Expenditures
Strategies for Continuous and Safe In-Person Learning	\$ 798,873.00
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$ 726,557.00
Use of Any Remaining Funds	\$ 1,187,397.00

Total ESSER III funds included in this plan

\$ 2,712,827.00

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

CSSD regularly consults with community members to understand the academic, social-emotional and physical needs of their students and families. CSSD utilizes multiple methods to engage the community, including school events, trainings, meetings and surveys. Additionally, CSSD's educational model is centered on a strong school-to-home partnership. This partnership allows teachers, counselors and school leaders to consult with students and parents on a regular basis to discuss individual needs. All information received from community members is organized and analyzed to determine if existing programs and services are effective in meeting the needs of the school community and if new approaches are needed.

The following school community members have contributed to the development of the ESSER III Plan with corresponding methods:

- **Students:** Ongoing virtual and in-person PPEP Meetings, Character and Leadership Development Program, Wellness Week, College and Career Week, Senior Night Events and Surveys

- **Parents and Family Members:** Ongoing virtual and in-person PPEP Meetings, Family Learning Series Trainings, Virtual Parent Night Events, Senior Night Events and Surveys
- **Teachers, Education Specialists and Certificated Teacher Resources (CTRs):** Resource Center Meetings, Instructional Meetings, Altus University Trainings, Department Meetings and Surveys
- **School Staff:** Office Meetings, Department Meetings, Altus University Trainings and Surveys
- **School Leadership:** Weekly Huddle Meetings and Surveys
- **School Site Council:** Ongoing Meetings
- **English Language Advisory Committee:** Ongoing Meetings

Community engagement is key to supporting the School's comprehensive strategic planning, formulation of goals, actions and performance measures. The School continues to consult with community members throughout the 2021-2022 school year and their input will be integrated into the ESSER III Plan.

A description of how the development of the plan was influenced by community input.

CSSD is an academic intervention program committed to providing a personalized education to all students that will meet their unique needs. Students and family members report that they enroll in CSSD because they want an educational program that provides a safe environment, supportive culture, opportunity to graduate on-time and prepare for college and career pathways. While these key student and parent requirements have remained consistent even during the COVID-19 pandemic, the School has had to alter operations and approaches to meet their needs.

From the onset of the COVID-19 pandemic, CSSD has continued to meet key student and parent requirements by remaining agile and innovative. CSSD has been able to provide a rigorous online curriculum to those students and families who prefer to remain in distance learning due to concerns related to COVID-19. Additionally, Resource Centers have remained open to those families who prefer in-person instruction and support. The School has taken tremendous care in integrating COVID-19 health and safety protocols into each school location. As a result, families report high levels of satisfaction with school safety and the overall educational program.

While families remain very satisfied with the educational program, the School recognizes that the COVID-19 pandemic has impacted all aspects of life for the school community and is thus committed to developing an ESSER III Plan focused on increasing both academic achievement and the social-emotional health of all students, particularly for underserved student groups. CSSD has a robust Data Integration System that monitors, measures and responds to student learning. This system is capable of quickly identifying students of underserved student groups that need additional support and services to meet grade level standards. These additional educational support opportunities include added time in Resource Centers, one-on-one tutoring provided by CTRs, nutrition and technology devices such as Chromebooks and internet data plans, for connectivity, that will ensure equity and access to the full instructional program and curriculum.

Since the onset of the COVID-19 emergency, School employees have worked tirelessly in remote and in-person environments to support school operations, and most importantly, help students meet their individual academic goals. In order to ensure that all employees can remain productive in this evolving work environment, the School has replaced and acquired new upgraded work tools, including Avaya Cloud and DocuSign. These new work tools ensure that all employees are equipped to do their job in an increasingly digital world while remaining compliant with Federal, State and local requirements.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

\$ 798,873.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 4, Action 1	Safe and Supportive School for All Students	Personal Protective Equipment (PPE) and other resource center safety needs for school members and students to minimize potential exposure to disease and meet the policies and guidance provided by the Centers for Disease Control (CDC)	\$ 41,296.00
LCAP, Goal 4, Action 1	Safe and Supportive School for All Students	Janitorial services to clean and disinfect surfaces of germs which further reduces any risk of spreading infection	\$ 715,577.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 4, Action 1	Safe and Supportive School for All Students	HVAC systems inspection, testing, maintenance, repair, and upgrade to improve air quality in school facilities	\$ 42,000.00

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

\$ 726,557.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 1, Action 4	Academic Instruction and Support for English Learners, Low-Income Students, and Foster Youth	Add Paraprofessional (CTR) supports and supplemental teaching days from credentialed teaching staff to provide targeted Math and ELA tutorials to students failing or at risk of failing with the intention to increase student academic confidence, skills and knowledge.	\$ 726,557.00

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

\$ 1,187,397.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goal 1, Action 3	Academic Instruction and Support for All Students	Partner with Konica Minolta to digitize student cumulative records to allow school staff to quickly, accurately and remotely develop a personalized educational plan for each student that considers prior performance and educational experiences	\$ 210,947.00
LCAP, Goal 2, Action 2	Standards Aligned Course of Study and Curriculum for English Learners and Low-Income Students	Provide Chromebooks and internet data plans to underserved students to aid in regular substantive educational interaction and synchronous learning opportunities between educators and pupils	\$ 825,978.00
LCAP, Goal 4, Action 3	Social, Emotional, and Behavioral Support Systems for Low-Income Students and Foster Youth	Provide a School Nutrition Program to reduce food insecurity and improve health and development of youth	\$ 9,000.00
LCAP, Goal 5, Action 1	Engagement Opportunities for All Students	Utilization of Avaya Cloud communication tools to provide user friendly methods and enhanced opportunities of regular interaction between educators and students	\$ 55,799.00
LCAP, Goal 5, Action 1	Engagement Opportunities for All Students	An e-signature platform was crucial in obtaining student/parent signatures and continuing business operations in a remote environment; the School has partnered with DocuSign to meet its e-signature needs and will continue to utilize these services to support student, family and employee safety concerns	\$ 85,673.00
LCAP, Goal 5, Action 1	Engagement Opportunities for All Students	Maintain and improve upon additional technologies that were recently implemented to allow for remote work using cloud-based, or other remote access platforms	\$ 0.00
n/a	Continuous Operation of School Facilities	Other unforeseen activities that are necessary to maintain the operation of and continuity of services in resource centers and/or LEA office locations. There is not a	\$ 0.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
		budgeted allocation in the plan since any future expenditures are unknown at this time.	

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic. The following is the LEA’s plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Safe and Supportive In-Person Instructional Opportunities	The Executive School Safety Committee will collect and analyze information related to community members’ satisfaction with safety protocols implemented at all school locations to mitigate the spread of infectious disease. Information will include survey data, number of students attending Resource Centers, feedback gathered at multiple meeting venues and visit observations.	The Executive School Safety Committee will meet quarterly to review safety plans, relevant information and consider adjustments to protocols and procedures. School Leaders will meet at weekly Huddle Meetings to discuss feedback collected from community members, trends, best practices and potential needs.
Instructional Strategies to Address Potential Learning Loss	Instructional staff will monitor student engagement rates for All Students, and by underserved student groups. In addition, the School will utilize Measures of Academic Progress by NWEA to evaluate and respond to student skills levels related to Reading, Language and Mathematics.	Student engagement and academic performance will be monitored daily by teachers, counselors and school leaders.
Digitize Student Cumulative Records	The School’s Operation Department will monitor the percentage of student cumulative records that have been digitized and available to school employees.	Progress monitoring will be completed on a monthly basis and be reported to school community members.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Improve Student Connectedness to the Curriculum and School Community	Teachers, counselors and school leaders will quickly identify which students and families need home technology. The School will utilize its inventory system to record which students have technology checked-out and for how long. School community members will meet to discuss the impact of the Connect Program on student engagement and performance.	Progress monitoring will be completed on an ongoing basis.
Provide a School Nutrition Program that Improves Student Health and Development	Each school location will record how many meals are provided to students throughout the week. School locations will order additional meals as needed.	Progress monitoring will be completed on an ongoing basis.
Utilize New Communication Tools to Aid in the Interaction With Families	School staff will use the School Pathways Contact Manager management tool to record daily communication and methods used, including Avaya Cloud and DocuSign features. A Monthly Storybook will be made available to the school community that summarizes communication methods utilized Schoolwide and segmented by teacher and staff member.	Communication between staff and students will be monitored on a daily, weekly and monthly basis.

The Charter School of **SAN DIEGO**

Assumptions for the Revised Preliminary Operational Budget FY 2021-22

The Charter School of San Diego (CSSD) is an independent study program. CSSD takes a very conservative approach in developing its financial planning.

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

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

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

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

- * **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for CSSD is 68.66%.
- * **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local district's UPP.

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

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

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

BUDGET INFORMATION

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2021-22 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build CSSD’s Preliminary Operational Budget.

Table 1:

Description	FY 2021-22
Grades 4-6 Adjusted Base Grant	\$8,215
Grades 7-8 Adjusted Base Grant	\$8,458
Grades 9-12 Adjusted Base Grant	\$10,057
Statutory Cost of Living Allowance (COLA)*	5.07%
CSSD’s Unduplicated Pupil Percentage (Rolling Average)	68.66%
District’s Unduplicated Pupil Percentage (SDUSD)	59.16%

**Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.*

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

Table 2:

Description	FY 2021-22 (Estimated P-2)	FY 2020-21 (Actual P-2)	FY 2019-20 (Actual P-2)
Enrollment	1,748	1,895	1,456
ADA:			
Grade 4-6	60.46	37.54	37.54
Grade 7-8	217.09	174.68	174.68
Grade 9-12	1,383.43	1,446.64	1,446.64
Total ADA	1,660.98	1,658.86	1,658.86

REVENUE PROJECTIONS

Table 3:

Description	FY 2021-22
LCFF Sources	\$18,916,172
Federal Revenues	2,145,035
State Revenues Other than LCFF	3,063,244
Local Revenues	218,832
Total Projected Revenues	\$24,343,283
Other Financing Sources	2,951,172
Total Projected Revenues and Other Financing Sources	\$27,294,455

- **In Lieu of Property Taxes** of \$7,030.97 per current year (CY) P-2 ADA is based on FY 2020-21 P-2 rate for San Diego Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$49 for Prop 20 (Lottery: Instructional Materials) and \$150 for Non-Prop 20 for (Lottery: Unrestricted).

- **Federal Funds**

Titles I, II, III, and IV are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2021-22.

ESSA: School Improvement (CSI) Funding for LEAs:

CSSD's allocation amount for 2020-21 CSI funds is \$177,547. The project period for this grant began on February 15, 2021 and ends on September 30, 2022. CSSD spent \$34,738 of its 2020-21 CSI funds in FY 2020-21 and the remaining balance of \$142,809 is projected to be spent this FY.

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

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was enacted which included a second round of Elementary and Secondary School Emergency Relief (ESSER), referenced as ESSER II. The state of California is mandated to distribute a minimum of 90% of these funds to local educational agencies (LEAs) by following Title I, Part A allocation schedule, similar to how the first ESSER funds were distributed. CSSD's revised ESSER II allocation amount is \$1,207,059 and of this amount, \$540,438 was spent in FY 2020-21 and the remaining balance of \$666,621 is projected to be spent in FY 2021-22.

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

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. Funds can be spent through September 30, 2024. CSSD's total revised ESSER III allocation amount is \$2,712,827 and of this amount it has included \$492,254 in this budget.

- **Expanded Learning Opportunity Grant** is part of AB 86, signed by Governor Newsom on March 5, 2021, and is intended to provide supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups. Funds must be spent by August 31, 2022. CSSD's revised allocation amount is \$1,343,828 and of this amount, \$667,849 was received in FY 20-21 and the remaining balance of \$675,979 in FY 2021-22.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$715 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125 per PY California Basic Educational Data System (CBEDS) count.

- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. CSSD chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$17.21 for Grades K-8 and \$47.84 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. CTE funding was increased at the state level from \$150M to \$300M in 2021-22. CSSD included the \$354,371 CTE grant for this fiscal year.
- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. \$40,959 of dispute prevention and \$39,814 of learning recovery funds are included in this budget.
- **Other Financing Sources:** Nonprofit corporations were eligible to apply to the Paycheck Protection Program (PPP), a Small Business Administration (SBA) backed loan, during the COVID-19 crisis. CSSD applied for and received the loan in May of 2020. In July of 2021, the loan amount plus any accrued interest or fees was forgiven. This amounted to \$2,951,172 in forgiveness and is reflected in the budget under Other Financing Sources.

NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY

Table 4:

POSITIONS	OBJECT CODE	FY 21-22
Teachers (Gen. Ed, Special Ed*, Instructional Leads)	1100	73.50
Certificated Pupil Support (Counselors/Nurse/Psychologist/Tech Lead)	1200	4.70
Certificated Supervisor & Administrator	1300	3.90
Other Certificated Teacher Resource (CTR)	1900	16.00
Classified Support (Admin Support)	2200	2.25
Classified Supervisor & Administrator	2300	4.15
Clerical, Technical & Office Staff	2400	19.97
Other Classified (Administrative Support)	2900	0.50
TOTAL FTE POSITIONS BUDGETED		124.97

- * To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2021-22, we estimated the Special Ed population at 26%.

EMPLOYEE BENEFITS

Employee benefits were calculated using the following rates:

Table 5:

	Object	Certificated	Classified
STRS (Teachers Retirement)	3111-12	16.92%	
PERS (Classified Retirement)	3211-12		22.91%
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <u>Monthly Rates</u>			
- Medical \$2,100	3401-02		
- Dental \$ 120			
- Vision \$ 27			
- Life Ins. .000095			
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	0.93%	0.93%

NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700

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

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

The total budget amount for Object Code 5800 is \$2,567,976 representing 9.41% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

MARKETING

Pursuant to Education Code Section 47605 (b)(5)(G), CSSD will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget for marketing will support the significant outreach efforts to ensure that the student body of CSSD reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. CSSD has deployed an integrated marketing plan to support organizational growth. To reach CSSD's target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2021-22, CSSD has allocated \$194,746 for marketing expenses included in the object code 5800 and represents 0.71% of its total budget.

DISTRICT OVERSIGHT FEES

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

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

CSSD has budgeted \$189,162 for FY 2021-22 for oversight fees.

RESERVES

CSSD has allocated reserves of \$3,438,038 for FY 2021-22 representing 12.60% of total revenues and other financing sources of \$27,294,455.

FACILITIES

CSSD carries contractual lease agreements with an annual cost of \$1,504,688 for FY 2021-22. The total cost of the current lease contracts from July 2021 thru the end of the lease term (Year 2026) is \$4,355,738. CSSD has allocated reserves for this amount. Per the Reserve Policy adopted by the Board, the School shall designate a Contingency/Strategic Reserve Fund to provide a strategic reserve for the School. One of the components of the Contingency/Strategic Reserve Fund is the contractual obligation for facility leases.

The Charter School of
SAN DIEGO

**Revised Preliminary Operational Budget
FY 2021-2022**

REVENUES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 6,905,675.00	\$ 7,653,024.00	\$ (747,349.00)
Education Protection Account (EPA)	8012	+	332,196.00	367,456.00	(35,260.00)
In Lieu of Property Taxes - Current Year	8096	+	11,678,301.00	12,777,676.00	(1,099,375.00)
TOTAL, LCFF SOURCES		=	\$ 18,916,172.00	\$ 20,798,156.00	\$ (1,881,984.00)
FEDERAL REVENUES					
Federal Impact Aid	8110	+	\$ -	\$ -	\$ -
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	215,250.00	215,250.00	-
Special Ed: IDEA Mental Health Allocation Plan, Part B	8182	+	118,558.00	-	118,558.00
Title I, Part A, Improving Basic Programs	8290	+	400,176.00	382,479.00	17,697.00
Title II, Part A, Supporting Effective Instruction	8290	+	56,681.00	45,130.00	11,551.00
Title III, Part A, English Learner Student Program	8290	+	25,974.00	20,134.00	5,840.00
Title IV, Part A, Student Support and Academic Enrichment	8290	+	26,682.00	30,383.00	(3,701.00)
ESSA: School Improvement Funding for LEAs	8290	+	142,809.00	142,893.00	(84.00)
Elementary & Secondary School Emergency Relief (ESSER) Fund	8290	+	30.00	-	30.00
Elementary & Secondary School Emergency Relief (ESSER) II Fund	8290	+	666,621.00	728,998.00	(62,377.00)
Elementary & Secondary School Emergency Relief (ESSER) III Fund	8290	+	492,254.00	200,806.00	291,448.00
TOTAL, FEDERAL REVENUES		=	\$ 2,145,035.00	\$ 1,766,073.00	\$ 378,962.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+	\$ 72,860.00	\$ 72,860.00	\$ -
Lottery: Unrestricted	8560	+	259,950.00	259,950.00	-
Lottery: Instructional Materials	8560	+	84,917.00	84,917.00	-
Special Education	8792	+	1,187,601.00	1,194,802.00	(7,201.00)
Special Ed: Dispute Resolution	8590	+	40,959.00	-	40,959.00
Special Ed: Learning Recovery	8590	+	39,814.00	-	39,814.00
Special Ed: Mental Health Services - Level 2	8590	+	346,793.00	345,215.00	1,578.00
Special Ed: Mental Health Services - Level 3	8590	+	-	-	-
Career Technical Education Incentive Grant Program	8590	+	354,371.00	122,197.00	232,174.00
Expanded Learning Opportunity (ELO) Grant	8590	+	675,979.00	667,849.00	8,130.00
TOTAL, STATE REVENUES		=	\$ 3,063,244.00	\$ 2,747,790.00	\$ 315,454.00
LOCAL REVENUES					
Interest Income	8660	+	\$ 59,895.00	\$ 88,310.00	\$ (28,415.00)
All Other Local Revenue	8699	+	158,937.00	132,388.00	26,549.00
TOTAL, LOCAL REVENUES		=	\$ 218,832.00	\$ 220,698.00	\$ (1,866.00)
OTHER FINANCING SOURCES					
All Other Financing Sources	8979	+	\$ 2,951,172.00	\$ -	\$ 2,951,172.00
TOTAL, OTHER FINANCING SOURCES		=	\$ 2,951,172.00	\$ -	\$ 2,951,172.00
TOTAL, REVENUES			\$ 27,294,455.00	\$ 25,532,717.00	\$ 1,761,738.00

The Charter School of
SAN DIEGO

**Revised Preliminary Operational Budget
FY 2021-2022**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100 +	\$ 7,052,167.00	\$ 7,374,841.00	\$ (322,674.00)
Certificated Pupil Support Salaries	1200 +	560,554.00	543,113.00	17,441.00
Certificated Supervisors' & Administrators' Salaries	1300 +	779,994.00	783,743.00	(3,749.00)
Other Certificated Salaries	1900 +	467,763.00	699,947.00	(232,184.00)
TOTAL, CERTIFICATED SALARIES		= \$ 8,860,478.00	\$ 9,401,644.00	\$ (541,166.00)
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100 +	\$ -	\$ 36,233.00	\$ (36,233.00)
Classified Support Salaries	2200 +	87,657.00	81,876.00	5,781.00
Classified Supervisors' and Administrators' Salaries	2300 +	707,382.00	734,448.00	(27,066.00)
Clerical, Technical and Office Staff Salaries	2400 +	1,226,425.00	1,199,171.00	27,254.00
Other Classified Salaries	2900 +	55,975.00	53,822.00	2,153.00
TOTAL, CLASSIFIED SALARIES		= \$ 2,077,439.00	\$ 2,105,550.00	\$ (28,111.00)
EMPLOYEE BENEFITS				
STRS Retirement	3100 +	\$ 1,533,851.00	\$ 1,624,421.00	\$ (90,570.00)
PERS Retirement	3200 +	429,014.00	436,801.00	(7,787.00)
Social Security/Medicare	3300 +	272,795.00	286,223.00	(13,428.00)
Health and Welfare Benefits	3400 +	3,007,237.00	3,364,193.00	(356,956.00)
Unemployment Insurance	3500 +	54,690.00	141,538.00	(86,848.00)
Workers Compensation Insurance	3600 +	102,248.00	107,600.00	(5,352.00)
TOTAL, EMPLOYEE BENEFITS		= \$ 5,399,835.00	\$ 5,960,776.00	\$ (560,941.00)
TOTAL, PERSONNEL COST		\$ 16,337,752.00	\$ 17,467,970.00	\$ (1,130,218.00)

The Charter School of
SAN DIEGO

**Revised Preliminary Operational Budget
FY 2021-2022**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES					
Textbooks and Core Curricula Materials	4100	+	\$ 52,800.00	\$ 52,800.00	\$ -
Books and Other Reference Materials	4200	+	5,460.00	5,460.00	-
Materials and Supplies	4300	+	294,508.00	311,399.00	(16,891.00)
On-Line Courses	4312	+	138,811.00	138,811.00	-
Noncapitalized Equipment	4400	+	119,741.00	132,000.00	(12,259.00)
Food	4700	+	10,800.00	10,800.00	-
TOTAL, BOOKS AND SUPPLIES		=	\$ 622,120.00	\$ 651,270.00	\$ (29,150.00)
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conference	5200	+	\$ 91,583.00	\$ 107,054.00	\$ (15,471.00)
Dues and Memberships	5300	+	42,590.00	42,590.00	-
Liability Insurance	5400	+	171,085.00	165,000.00	6,085.00
Operations and Housekeeping Services	5500	+	548,210.00	528,000.00	20,210.00
Rental, Leases, Repairs & Non-Capitalized Improvements	5600	+	1,934,953.00	1,978,685.00	(43,732.00)
Professional/Consulting Services/Operating Exp.	5800	+	2,373,230.00	1,964,108.00	409,122.00
Marketing Fees	5812	+	194,746.00	229,794.00	(35,048.00)
Communications	5900	+	388,203.00	401,414.00	(13,211.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 5,744,600.00	\$ 5,416,645.00	\$ 327,955.00
CAPITAL OUTLAY					
Depreciation - Buildings and Leasehold Improvements	6900	+	\$ 875,215.00	\$ 876,292.00	\$ (1,077.00)
Depreciation - Equipment	6900	+	250,825.00	257,149.00	(6,324.00)
TOTAL, CAPITAL OUTLAY		=	\$ 1,126,040.00	\$ 1,133,441.00	\$ (7,401.00)
OTHER OUTGO					
Debt Service Payment - Interest (Main Street/ASAP Loans)	7438	+	\$ 12,905.00	\$ 84,410.00	\$ (71,505.00)
Debt Service Payment - Interest (Capitalized Leases)	7438	+	13,000.00	13,000.00	-
TOTAL, OTHER OUTGO		=	\$ 25,905.00	\$ 97,410.00	\$ (71,505.00)
RESERVES					
Operation Reserve (Non-Payroll Expenses)	9780	+	\$ 486,866.00	\$ 382,991.00	\$ 103,875.00
Reserve for Economic Uncertainties	9789	+	2,951,172.00	382,990.00	2,568,182.00
TOTAL, RESERVES		=	\$ 3,438,038.00	\$ 765,981.00	\$ 2,672,057.00
%			12.60%	3.00%	
TOTAL, EXPENDITURES			\$ 27,294,455.00	\$ 25,532,717.00	\$ 1,761,738.00